

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 AUGUST 2025

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 4
Independent Examiner's Report	5 - 6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 14

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 31 AUGUST 2025

Trustees	C Gilmore G Hasson S McCullough L Gawlik
Charity registered number	NIC107354
Principal office	191 Upper Newtownards Road Belfast BT4 3JB
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT FOR THE PERIOD ENDED 31 AUGUST 2025

The Trustees present their annual report together with the financial statements of the St Colmcille's Pre-School Playgroup for the 1 July 2024 to 31 August 2025.

Objectives and activities

a. Policies and objectives

St Colmcille's Pre-School aims to provide a high quality preschool experience for every child, to enable them to reach their full potential in a place of security and warmth.

The pre-school is registered with Belfast Health and Social Care Trust (BHSCT) and inspected annually by BHSCT to ensure we provide a quality service and maintain high standards.

The pre-school offers up to 42 places funded by the Department of Education for Northern Ireland as part of the governments Pre-school Education Programme and is inspected by the ETI (Education & Training Inspectorate) to ensure high standards are maintained, that we provide an effective preschool education and that we demonstrate the capacity to identify and bring about improvement in the interest of all our learners.

The pre-school is also a member of Early Years, the organisation for young children.

Our public benefit statement is as documented on the Charity Commission for Northern Ireland's website and remains unchanged, the pre-school was established to promote play based learning environments for all children in their preschool year in East Belfast (beneficiaries) without distinction of race, religion, gender or disability by associating with statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education and in particular:

- a) To advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right of parents/ carers to take responsible for and to become involved in the activities of the group; and to promote the preservation of health of the beneficiaries.
- b) To support the values and principles of Early Years.

b. Strategies for achieving objectives

Our curriculum is guided by the various publications produced by the department of Education and is carefully designed to meet the children's physical, social, emotional and cognitive needs at their particular stage of development. The programme is both broad and balanced, and allows the children to make independent choices, it provides them with opportunities to develop the learning associated with:

- Personal, Social and Emotional Development
- Physical Development
- Language Development
- The Arts (creative, aesthetic development)
- Early Mathematical Development
- The World Around Us

We have seven members of staff in the preschool; a coordinator managing the setting and another six (full time equivalent) members of staff consisting of two teams; a leader and 2 assistants supporting up to 24 children in each of two classes.

The staff have developed a caring, nurturing atmosphere in the preschool, they are committed and professional in all aspects of their job and this is evident in the progression we see in the children's learning and development.

Parents have expressed their satisfaction that their children are experiencing a happy, fulfilling start to their education and are well prepared to move to the next stage in their education.

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT (CONTINUED) FOR THE PERIOD ENDED 31 AUGUST 2025

Objectives and activities (continued)

c. Fundraising

The preschool is committed to raising funds through a variety of means, the trustees organised a series of events to raise funds which included a sponsored walk, wine and cheese evening, coffee morning and bake sale and raffles. These events were very well supported by the families and local community.

We received a small amount of funding through the Getting Ready to Learn Programme and were able to replace some activity packs for use by children at home with their parents, raising parents awareness of the skills developed and promoted through the use of specific tools and increasing parents engagement with their child's learning in school.

Achievements and performance

a. Main achievements of the Charity

In the year ended 30th June 2025, we had 40 children attending with 8 members of staff. All 40 children were eligible to receive a preschool place funded by the Education Authority under the Preschool Education Programme (PSEP).

All the children attending the preschool were provided with a variety of learning opportunities throughout the year which were carefully planned to meet their physical, social, emotional and cognitive needs at their particular stage of development.

We continue to engage parents through a variety of means – newsletters, digital platforms, events, concerts, they demonstrate their support to the preschool by their continued involvement in all the group's activities and fundraising efforts.

Our staff teams have developed a caring, nurturing atmosphere in the preschool, they are committed and professional in all aspects of their job and this is evident in the progression we see in the children's learning and development. All of our staff attend various courses throughout the year We are very proud to have a staff team who are so willing to further their professional development.

We maintain strong links with the primary school most of our children move on to, we visit regularly and avail of the big hall for physical play sessions, in order to ensure the transition to the next stage of education is as smooth as possible. We have also continued to strengthen our excellent links within the local community, with local schools and other service providers and arrange visits to them with the children.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

St Colmcille's Pre-School Playgroup is a registered charity, number NIC107354. The charity is governed by a Constitution.

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2025**

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
C Gilmore
Trustee



.....
S McCullough
Trustee

Date: 19/09/2025

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 AUGUST 2025

Independent Examiner's Report to the Trustees of St Colmcille's Pre-School Playgroup

I report on the financial statements of the charity for the period ended 31 August 2025 which are set out on pages 7 to 14.

Respective Responsibilities of charity Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept in accordance with section 63 of the Charities Act;
2. that the accounts do not accord with those accounting records;
3. that the accounts do not comply with the accounting requirements of the Charities Act;
4. that there is further information needed for a proper understanding of the accounts to be reached.

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT (CONTINUED) FOR THE PERIOD ENDED 31 AUGUST 2025

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 19/09/2025

Mr G Alton

80 Knockvale Park
Belfast
BT5 6HJ

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 AUGUST 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:				
Charitable activities	3	137,517	137,517	128,137
Total income		<u>137,517</u>	<u>137,517</u>	<u>128,137</u>
Expenditure on:				
Charitable activities	4	146,800	146,800	133,962
Total expenditure		<u>146,800</u>	<u>146,800</u>	<u>133,962</u>
Net movement in funds		<u>(9,283)</u>	<u>(9,283)</u>	<u>(5,825)</u>
Reconciliation of funds:				
Total funds brought forward		29,558	29,558	35,383
Net movement in funds		(9,283)	(9,283)	(5,825)
Total funds carried forward		<u>20,275</u>	<u>20,275</u>	<u>29,558</u>

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 9 to 14 form part of these financial statements.

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

**BALANCE SHEET
AS AT 31 AUGUST 2025**

	Note	31 August 2025 £	30 June 2024 £
Fixed assets			
Tangible assets	8	1,631	-
		<u>1,631</u>	<u>-</u>
Current assets			
Cash at bank and in hand		18,644	29,558
		<u>18,644</u>	<u>29,558</u>
Net current assets		18,644	29,558
Total assets less current liabilities		20,275	29,558
Net assets excluding pension asset		20,275	29,558
Total net assets		20,275	29,558
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	20,275	29,558
Total funds		20,275	29,558

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
C Gilmore
Trustee



.....
S McCullough
Trustee

Date: 19/09/2025

The notes on pages 9 to 14 form part of these financial statements.

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2025

1. General information

St Colmcille's Pre-School Playgroup is registered with the Charity Commission for Northern Ireland under Charity Registration Number 107354. The charity is registered with HMRC under HMRC Charities reference number NI01380.

The charity's registered address is: 191 Upper Newtownards Road, Belfast, BT4 3JB.

The principal activity of the charity is the running of a pre-school playgroup.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

St Colmcille's Pre-School Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2025

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Long-term leasehold property	-	Not provided
Fixtures and fittings	-	10% straight line
Computer equipment	-	20% straight line

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Pre-School activities	137,517	137,517
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Pre-School activities	128,137	128,137
	<hr/> <hr/>	<hr/> <hr/>

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Pre-School activities	146,800	146,800
	<u>146,800</u>	<u>146,800</u>
	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Pre-School activities	133,962	133,962
	<u>133,962</u>	<u>133,962</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Pre-School activities	132,308	14,492	146,800
	<u>132,308</u>	<u>14,492</u>	<u>146,800</u>
	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Pre-School activities	117,667	16,295	133,962
	<u>117,667</u>	<u>16,295</u>	<u>133,962</u>

6. Independent examiner's remuneration

The independent examiner did not receive any remuneration for the independent examination of the Charity's annual accounts (2024: £nil).

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2025

7. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the period ended 31 August 2025, no Trustee expenses have been incurred (2024 - £NIL).

8. Tangible fixed assets

	Long-term leasehold property £	Fixtures and fittings £	Other equipment £	Computer equipment £	Total £
Cost or valuation					
At 1 July 2024	20,000	10,000	-	800	30,800
Additions	-	-	1,756	-	1,756
At 31 August 2025	<u>20,000</u>	<u>10,000</u>	<u>1,756</u>	<u>800</u>	<u>32,556</u>
Depreciation					
At 1 July 2024	20,000	10,000	-	800	30,800
Charge for the period	-	-	125	-	125
At 31 August 2025	<u>20,000</u>	<u>10,000</u>	<u>125</u>	<u>800</u>	<u>30,925</u>
Net book value					
At 31 August 2025	<u>-</u>	<u>-</u>	<u>1,631</u>	<u>-</u>	<u>1,631</u>
At 30 June 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

9. Financial instruments

	31 August 2025 £	30 June 2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>18,644</u>	<u>29,558</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

10. Statement of funds

Statement of funds - current period

	Balance at 1 July 2024	Income	Expenditure	Balance at 31 August 2025
	£	£	£	£
Unrestricted funds				
General Funds 1	29,558	137,517	(146,800)	20,275

Statement of funds - prior period

	<i>Balance at 1 July 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2024</i>
	£	£	£	£
Unrestricted funds				
General Funds - all funds	35,383	128,137	(133,962)	29,558

11. Summary of funds

Summary of funds - current period

	Balance at 1 July 2024	Income	Expenditure	Balance at 31 August 2025
	£	£	£	£
General funds	29,558	137,517	(146,800)	20,275

Summary of funds - prior period

	<i>Balance at 1 July 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 June 2024</i>
	£	£	£	£
General funds	35,383	128,137	(133,962)	29,558

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025**

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 31 August 2025 £	Total funds 31 August 2025 £
Tangible fixed assets	1,631	1,631
Current assets	18,644	18,644
Total	<u>20,275</u>	<u>20,275</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 30 June 2024 £</i>	<i>Total funds 30 June 2024 £</i>
Current assets	29,558	29,558
Total	<u>29,558</u>	<u>29,558</u>