

PRESTEIGNE LITTLE PEOPLE'S PLAYGROUP

England & Wales · Charity number 1019909

Details

Status Registered

Legal form Other

Registered 1993-04-15

Register [View on the Charity Commission register](#)

Contact

Address Presteigne Primary School
Slough Lane
Presteigne
LD8 2NH

Phone 01544 262 130

Email info@presteigneplaygroup.co.uk

Website www.presteigneplaygroup.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups. To provide a day care service and after school club for the local community

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE PRESTEIGNE
- Powys

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£382,587	£362,637	-	-
2024-05-31	£325,159	£313,751	-	-
2023-05-31	£270,800	£326,233	-	-
2022-05-31	£230,639	£214,674	-	-
2021-05-31	£183,113	£57,387	-	-

Trustees

Name	Role	Appointed
ANN WAKE	Chair	
Antony Mottershead		2023-04-25
Charlotte Hepburn		2023-03-30
Rebecca Goddard		2023-03-30
Sarah Kuegler		2023-03-30
Vincent Rowden Goodwin		2024-10-21

PRESTEIGNE LITTLE PEOPLE'S PLAYGROUP

England & Wales - Charity number 1019909

Accounts

Charity Number
1019909

Presteigne Little People's Playgroup
(Registered Charity)

Report of the trustees &
financial statements
for the year ended
31 May 2025

**Presteigne Little People's Playgroup
(Registered charity: 1019909)**

**Contents of the financial statements
for the year ended 31 May 2025**

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**Charity Information
for the year ended 31 May 2025**

Registered charity name: Presteigne Little Peoples Playgroup

**Trustees : the trustees who served during
the year are as follows:**

Ann Wake - Chairperson Antony Mottershead - Vice Chairperson Adam Crowe - Treasurer Rebecca Goddard Vincent Goodwin Kim Coles Sarah Kuegler Charlotte Hepburn Fen Prior Smith

Charity Number: 1019909

Principal Office: c/o Presteigne Primary School
Slough Road
Presteigne
Powys
LD8 2NH

Presteigne Little People's Playgroup
(Registered charity: 1019909)

The trustees of the Charity present their report with the financial statements of the company for the year ended 31 May 2025

The Charity is governed by its constitution which was adopted on 3 June 1980 and amended on 20 June 1983 and 13 July 1992. It registered with the Charity Commission on 15 April 1993.

The Charity's objects are to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

PRINCIPAL ACTIVITIES

The principal activity of the Charity is provision and maintenance of a full day care centre and all associated activities.

FINANCIAL REVIEW

The results for the year are set out on page 4 & 5. The trustees consider that the balance on the Accumulated Fund, a modest increase on 31 May 2024 of £19,950 on the activities of the charity to that date is encouraging, however the present level of funding needs to be increased to support the planned activities of the Charity. The ongoing increased staff costs along with general inflation plus planned increased staffing against no increase in government grant payments leads to us needing to seek additional grants and conduct more fundraising activities. To this end a review of costs and revenues has taken place with planned savings and income increases put in place for the future year.

TRUSTEES

The trustees who served during the year are named on page two.

Statement of financial activities

The statement of financial activities on the following page includes all gains and losses in the year. All of the above amounts relate to continuing activities. The accounts have been prepared on the accruals basis.

Presteigne Little People's Playgroup (Registered charity: 1019909)
Statement of financial activities
for the year ended 31 May 2025

	31 May 2025	31 May 2024
	£	£
Income:		
Nursery Education Funding PCC	51,200	43,684
Gov Childcare funding	89,129	93,530
Fees	227,363	175,202
	<u>367,692</u>	<u>312,416</u>
Grants received	9,546	10,033
Fund raising	4,060	621
Donations	-	903
	<u>13,606</u>	<u>11,557</u>
Bank Interest received	1,289	1,187
Total Income	382,587	325,160
Expenditure:		
Wages	272,107	246,125
Pension	11,375	7,592
Treasurer/Chair Honoraria	17,834	18,400
Contribution to school costs	13,268	12,094
Stay & Play rent & resources	558	783
Insurance	939	829
Phones & wifi	2,229	1,600
IT support	4,069	368
Postage/stationery/admin	2,212	-
Project costs Art Grant	2,450	-
Consumables/equipment/cleaning	2,144	1,972
Food & provisions	5,171	5,875
School meals	12,430	4,507
lottery license	20	20
DBS checks PCC	344	261
Staff training	1,404	581
Bank Charges	65	60
Waste removal	2,337	1,559
Furniture & equipment	2,749	5,050
Outside equipment	-	996
Play resources	2,925	4,212
Staff wellbeing	451	483
ICO	35	35
Misc St Andrews graduation	-	110
Petty Cash	342	241
Accountants	1,590	-
Fundraising costs	427	-
HR support	2,315	-
Payroll services	848	-
Total Expenditure	362,637	313,752
Surplus/(deficit) of income over expenditure	19,950	11,408

Presteigne Little People's Playgroup
(Registered charity: 1019909)

Balance Sheet

As at 31 May 2025

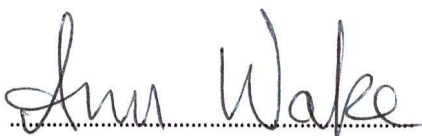
	2025	2024
	£	£
Current assets		
Bank Current Account	73,788	34,717
Fundraising Account	1,611	200
Contingency Account	68,999	67,727
Cash Account	74	50
Debtors	5,237	
Total Current Assets	<u>149,708</u>	<u>102,694</u>
Current liabilities		
Trade Creditors and accruals	27,065	
Total Current Liabilities	<u>27,065</u>	<u>-</u>
Net Current Assets	<u>122,643</u>	<u>102,694</u>
Capital and reserves		
Accumulated unreserved fund brought forward	102,694	91,286
Surplus/ (deficit) for the year	19,949	11,408
Total Accumulated Fund Carried Forward	<u>122,643</u>	<u>102,694</u>

The trustees have not required the charity to obtain an audit of its accounts for the year in question.

The trustees acknowledge their responsibilities for maintaining accounting records and preparation of accounts.

These accounts have been prepared in accordance with standard accounting policies and are for the sole use of the trustees.

These financial statements are approved and authorised for issue by the management committee and its trustees, signed on its behalf by:



Ann Wake
Chairperson



PRESTEIGNE LITTLE PEOPLE'S PLAYGROUP		Charity No (if any)	1019909
Annual accounts for the period			
Period start date	01 June 2024	To	Period end date 31 May 2025

Section A Statement of financial activities

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	13,606	-	-	13,606	11,557
Charitable activities	S02	367,692	-	-	367,692	312,416
Other trading activities	S03	-	-	-	-	-
Investments	S04	1,289	-	-	1,289	1,187
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	382,587	-	-	382,587	325,160
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	447	-	-	447	20
Charitable activities	S09	359,739	-	-	359,739	313,732
Separate material item of expense	S10	2,450	-	-	2,450	-
Other	S11	-	-	-	-	-
Total	S12	362,637	-	-	362,637	313,752
Net income/(expenditure) before investment gains/(losses)						
	S13	19,950	-	-	19,950	11,408
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	19,950	-	-	19,950	11,408
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	19,950	-	-	19,950	11,408
Reconciliation of funds:						
Total funds brought forward	S21	102,694	-	-	102,694	91,286
Total funds carried forward	S22	122,644	-	-	122,644	102,694

PRESTEIGNE LITTLE PEOPLE'S PLAYGROUP		Charity No	1019909
		Company No	N/A
Annual accounts for the period	Period start date: 01 June 2024	To period end date: 31 May 2025	
Section B Balance sheet			

Guidance note			Restricted			Total this year £	Total last year £
			Unrestricted funds	income funds	Endowment funds		
			£	£	£		
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	5,237	-	-	5,237	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	144,472	-	-	144,472	102,694
Total current assets		B10	149,708	-	-	149,708	102,694
Creditors: amounts falling due within one year	(Note 20)	B11	27,065	-	-	27,065	-
Net current assets/(liabilities)		B12	122,644	-	-	122,644	102,694
Total assets less current liabilities		B13	122,644	-	-	122,644	102,694
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	122,644	-	-	122,644	102,694
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18				-	-
Unrestricted funds		B19	122,644	-	-	122,644	102,694
Revaluation reserve		B20				-	
Fair value reserve		B21					
Total funds		B22	122,644	-	-	122,644	102,694

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Ann Wake	23/03/2026

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

Yes - Educational Institution / Nursery

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.2.

Yes*
No* * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*
No* * -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	From Receipts & Payments to Accruals basis 1 June 2024
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Changed from Cash basis to Accruals basis
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Income and Expenditure will be recognised in the period to which attributable, rather than received or paid.

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*
No* * -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not applicable

Settlement of insurance claims	criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
2.3 EXPENDITURE AND LIABILITIES		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
Redundancy cost	The charity made no redundancy payments during the reporting period.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.4 ASSETS		Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
Current asset	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		Yes	No	N/a

**Current asset
investments**

cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

✓	✓	✓
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They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>																		
Government grants	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Tax reclaim on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Donated services and facilities	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> <p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a																		
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Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Settlement of insurance	<p>Insurance claims are only included in the SoFA when the general income recognition</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		

Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	-	-	-	-	903
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	9,546	-	-	9,546	10,033
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other - Fundraising Activities	4,060	-	-	4,060	621
Total	13,606	-	-	13,606	11,557	
Charitable activities:	Fees from parents	227,363	-	-	227,363	175,202
	Nursery Education Funding PCC	51,200	-	-	51,200	43,684
	Ceredigion/Gov/Childcare Funding	89,129	-	-	89,129	93,530
	Other	-	-	-	-	-
Total	367,692	-	-	367,692	312,416	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	1,289	-	-	1,289	1,187
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	1,289	-	-	1,289	1,187	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	382,587	-	-	382,587	325,160	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1	Presteigne & Norton Town Council Grant	250
Government grant 2	Powys County Council - staff training	350
Government grant 3	Powys County Council - EYDG GRANTS	4,600
Government grant 4	Powys County Council - Capital Grant	1,846
Other	ACW CLTA - Art Project grant	2,500
	Total	9,546

	Description	Last year £
Government grant 1	Powys County Council - staff training	1,000
Government grant 2	Early Years Wales - staff training	137
Government grant 3	Powys County Council - staff training	250
Government grant 4	Powys County Council - EYDG & RRR GRANTS	8,005
Government grant 5	Powys County Council - RRR Top up	492
Government grant 6	Powys County Council - EYDG Top up	150
Government grant 7		
Government grant 8		
Government grant 9		
Other		-
	Total	10,033

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	20	-	-	20	20	-	-	20
Staging fundraising events	427	-	-	427	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	447	-	-	447	20	-	-	20
Expenditure on charitable activities:								
Nursery running costs	359,182	-	-	359,182	312,949	-	-	312,949
Stay and play costs	558	-	-	558	783	-	-	783
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	359,739	-	-	359,739	313,732	-	-	313,732
Separate material item of expense								
Art Project costs	2,450	-	-	2,450	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	2,450	-	-	2,450	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	362,637	-	-	362,637	313,752	-	-	313,752

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1 - Art Project	2,450	- 2,450	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	2,450	- 2,450	-	-	-	-	-	-

Section C

Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Wages	272,107				272,107	
Pension	11,375				11,375	
Treasurer/Chair Honoraria	17,834				17,834	
Contribution to school costs	13,268				13,268	
Stay & Play rent & resources	558				558	
Insurance	939				939	
Phones & wifi	2,229				2,229	
IT support	4,069				4,069	
Postage/stationery/admin/subscriptions	2,212				2,212	
Art grant project costs		2450			2,450	Grant
Consumables/equipment/cleaning	2,144				2,144	
Food & provisions	5,171				5,171	
School meals	12,430				12,430	
Lottery license	20				20	
DBS checks PCC	344				344	
Travel expenses					-	
Staff training and recruitment	1,404				1,404	
Bank Charges	65				65	
Waste removal	2,337				2,337	
Furniture & equipment	2,749				2,749	
Outside equipment/garden projects					-	
Play resources/consumables	2,925				2,925	
Staff wellbeing	451				451	
ICO	35				35	
Misc St Andrews graduation					-	
Other	342				342	
Accountant	1,590				1,590	
Fundraising costs	427				427	
HR Support	2,315				2,315	
Payroll Services	848				848	
Total	360,187	2,450	-	-	362,637	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Wages	246,125				246,125	
Pension	7,592				7,592	
Treasurer/Chair Honoraria	18,400				18,400	
Contribution to school costs (rent)	12,094				12,094	
Stay & Play rent & resources	783				783	
Insurance	829				829	
Phones & wifi	1,600				1,600	
IT support	368				368	
Postage/stationery/admin/subscriptions	-				-	
Consumables/equipment/cleaning	1,972				1,972	
Food & provisions	5,875				5,875	
School meals	4,507				4,507	
Lottery license	20	-	-	-	20	

DBS checks PCC	261	-	-	-	261
Travel expenses	-	-	-	-	-
Staff training and recruitment	581				581
Bank Charges	60				60
Waste removal	1,559				1,559
Furniture & equipment	5,050	-	-	-	5,050
Outside equipment/garden projects	996				996
Play resources/consumables	4,212				4,212
Staff wellbeing	483				483
ICO	35				35
Misc St Andrews graduation	110				110
Petty Cash	241				241
Other	-	-	-	-	-
Total	313,752	-	-	-	313,752

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
828	-
-	-
-	-
762	-

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	264,110	246,125
Social security costs 01 Nov 2024 - 31 May 2025	7,997	-
Pension costs (defined contribution scheme)	11,375	7,592
Other employee benefits	-	-
Total staff costs	283,481	253,717

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year	Last year
£	£
17,490	18,400

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	14	15
Governance	-	-
Other	-	-
Total	14	15

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	N/A
Last year	N/A

Please state the legal authority or reason for making the payment

This year	N/A
Last year	N/A

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£ -	£ -

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£ -	£ -

Please state the accounting policy for any redundancy or termination payments

--	--

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	11,375	7,592

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

All funds are unrestricted	All funds are unrestricted
----------------------------	----------------------------

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

N/A
N/A

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

N/A
N/A

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
5,237	-
-	-
-	-
5,237	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	Total
-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	25,043	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	2,022	-	-	-
Other creditors	-	-	-	-
Total	27,065	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
-	-

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
144,472	102,694
-	-
144,472	102,694

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Reserves	UR	For supporting the charity purpose	102,694	382,587	362,637	-	-	122,644
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	102,694	382,587	362,637	-	-	122,644

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Ann Wake	Chair Person - Honourarium	16,890	-	-	-	16,890
Adam Crowe	Treasurer - Honourarium	600	-	-	-	600
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Honourarium

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Ann Wake	Chair Person	16,600	-			16,600
Adam Crowe	Treasurer	1,800	-			1,800
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Honourarium

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Resources, materials and equipment for nursery	14,488	14,431
	-	-
TOTAL	14,488	14,431

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

5	1
---	---

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

PRESTEIGNE LITTLE PEOPLE'S PLAYGROUP

**On accounts for the year
ended**

31 MAY 2025

**Charity no
(if any)**

1019909

Set out on pages

ONE AND TWO

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 05 / 2025.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Havego Accountancy

Date:

30/03/2026

Name:

CHRISTOPHER THOMAS NATHANIEL DAVIS

**Relevant professional
qualification(s) or body
(if any):**

ACA (ICAEW MEMBERSHIP # 2956147)

Address:

HOUSEGO ACCOUNTANCY & TAXATION LIMITED

OFFICE 10 BROADAXE BUSINESS PARK

PRESTEIGNE POWYS LD8 2UH.

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

NOTHING FURTHER TO REPORT.

THE ACCOUNTS FOR THE YEAR ENDING 31 MAY 2025 HAVE BEEN PREPARED ON AN ACCRUALS BASIS, IN ACCORDANCE WITH CHARITY SORP FRS 102, AND COMPARATIVES GENERATED FROM THE 31 MAY 2024 RECEIPTS & PAYMENTS ACCOUNTS.

PRESTEIGNE LITTLE PEOPLE'S PLAYGROUP

England & Wales - Charity number 1019909

Accounts



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
PRESTEIGNE LITTLE PEOPLE'S PLAYGROUP

On accounts for the year ended

31 MAY 2024	Charity no (if any)	1019909
-------------	---------------------	---------

Set out on pages

ONE AND TWO
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 05 / 2024**.

Responsibilities and basis of report

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I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Please delete the words in the brackets if they do not apply.*

Signed:

Date:

28/03/2025

Name:

CHRISTOPHER THOMAS NATHANIEL DAVIS

Relevant professional qualification(s) or body (if any):

ACA (ICAEW MEMBERSHIP # 2956147)

Address: HOUSEGO ACCOUNTANCY & TAXATION LIMITED
OFFICE 10 BROADAXE BUSINESS PARK
PRESTEIGNE POWYS LD8 2UH.

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

NOTHING FURTHER TO REPORT.
THE ACCOUNTS FOR THE YEAR ENDING 31 MAY 2025 WILL BE PREPARED ON AN ACCRUALS BASIS, IN ACCORDANCE WITH CHARITY SORP FRS 102, AND COMPARATIVES GENERATED FROM THE 31 MAY 2024 RECEIPTS & PAYMENTS ACCOUNTS.

Charity Number
1019909

**Presteigne Little People's Playgroup
(Registered Charity)**

**Report of the trustees &
financial statements
for the year ended
31 May 2024**

Contents of the financial statements
for the year ended 31 May 2024

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Charity Information
for the year ended 31 May 2024

Registered charity name: Presteigne Little Peoples Playgroup

Trustees : the trustees who served during
the year are as follows:

Ann Wake - Chairperson Antony Mottershead - Vice Chairperson Adam Crowe - Treasurer Rebecca Goddard Kim Coles Sarah Kuegler Charlotte Hepburn

Charity Number: 1019909

Principal Office: c/o Presteigne Primary School
Slough Road
Presteigne
Powys
LD8 2NH

The trustees of the Charity present their report with the financial statements of the company for the year ended 31 May 2024

The Charity is governed by its constitution which was adopted on 3 June 1980 and amended on 20 June 1983 and 13 July 1992. It registered with the Charity Commission on 15 April 1993.

The Charity's objects are to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

PRINCIPAL ACTIVITIES

The principal activity of the Charity is provision and maintenance of a full day care centre and all associated activities.

FINANCIAL REVIEW

The results for the year are set out on page 4 & 5. The trustees consider that the balance on the Accumulated Fund, a modest increase on 31 May 2023 of £11,408 on the activities of the charity to that date is encouraging, however the present level of funding needs to be increased to support the planned activities of the Charity. The ongoing increased staff costs along with general inflation plus planned investment in new outdoor resources against no increase in government grant payments leads to us needing to seek additional grants and conduct more fundraising activities. To this end a review of costs and revenues has taken place with planned savings and income increases put in place for the future year.

TRUSTEES The trustees who served during the year are named on page two.

Statement of financial activities
for the year ended 31 May 2024

	31/05/2024		31/05/2023	
	£	£	£	£
Income:				
Nursery Education Funding PCC	43,683.99		35,768.83	
Ceredigion/govchildcare funding	93,530.00		67,832.50	
Fees	175,202.41		135,374.36	
		312,416.40		238,975.69
Grants received	10,033.26		26,102.77	
Apprentice employer incentive scheme	0.00		3,000.00	
Fund raising	620.58		1,707.21	
Donations	903.00		200.00	
Misc income	0.00		396.07	
		11,556.84		31,406.05
Bank Interest received		1,186.57		417.41
Total Income		325,159.81		270,799.15
Expenditure:				
Wages	246,125.00		219,471.30	
Pension	7,591.77		8,373.75	
Treasurer/Chair Honoraria	18,400.00		17,600.00	
Contribution to school costs	12,094.25		10,730.10	
Stay & Play rent & resources	782.64		219.69	
Insurance	829.13		728.44	
Phones & wi-fi	1,599.69		1,613.48	
IT support	367.98		819.49	
Postage/stationery/admin/subscriptions	0.00		1,915.58	
Consumables/equipment/cleaning	1,972.49		6,012.52	
Food & provisions	5,874.93		7,116.36	
School meals	4,507.07		4,210.11	
Lottery license	20.00		20.00	
DBS checks PCC	261.00		448.00	
Travel expenses	0.00		21.60	
Staff training and recruitment	580.60		3,300.74	
Bank Charges	60.00		60.00	
Waste removal	1,559.02		1,230.24	
Furniture & equipment	5,049.84		11,852.69	
Outside equipment/garden projects	995.60		23,990.47	
Play resources/consumables	4,211.77		5,952.87	
Staff wellbeing	482.90		460.99	
ICO	35.00		35.00	
Misc St Andrews graduation	110.00		50.00	
Petty cash expenses	241.29		0.00	
Total Expenditure		313,751.97		326,233.42
Surplus/(deficit) of income over expenditure		11,407.84		(55,434.27)

The statement of financial activities includes all gains and losses in the year. All of the above amounts relate to continuing activities. The accounts have been prepared on the cash basis.

Balance Sheet

As at 31 May 2024


	2024	2023
	£	£
Current assets		
Bank Current Account	34,717	23,495
Fundraising Account	200	196
Contingency Account	67,727	67,544
Cash Account	50	50
Total assets	102,694	91,286
Capital and reserves		
Accumulated unreserved fund brought forward	91,286	146,720
Surplus/ (deficit) for the year	11,408	(55,434)
Total Accumulated Fund Carried Forward	102,694	91,286

The trustees have not required the charity to obtain an audit of its accounts for the year in question.

The trustees acknowledge their responsibilities for maintaining accounting records and preparation of accounts.

These accounts have been prepared in accordance with standard accounting policies and are for the sole use of the trustees.

These financial statements are approved and authorised for issue by the management committee and its trustees, signed on its behalf by:



Ann Wake
Chairperson

PRESTEIGNE LITTLE PEOPLE'S PLAYGROUP

England & Wales - Charity number 1019909

Accounts

Charity Number
1019909

**Presteigne Little People's Playgroup
(Registered Charity)**

**Report of the trustees &
financial statements
for the year ended
31 May 2023**

**Presteigne Little People's Playgroup
(Registered charity: 1019909)**

**Contents of the financial statements
for the year ended 31 May 2023**

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**Charity Information
for the year ended 31 May 2023**

Registered charity name: Presteigne Little Peoples Playgroup

**Trustees : the trustees who served during
the year are as follows:**

Ann Wake Adam Crowe Kimberly Coles Ashleigh Wright Lynsey Randell Jo Wozencraft Rebecca Goddard Deana Fletcher Sarah Kuegler Charlotte Kehoe Georgina Pugh Antony Mottershead
--

Charity Number: 1019909

Principal Office: c/o Presteigne Primary School
Slough Road
Presteigne
Powys
LD8 2NH

The trustees of the Charity present their report with the financial statements of the company for the year ended
31 May 2023

The Charity is governed by its constitution which was adopted on 3 June 1980 and amended on 20 June 1983 and 13 July 1992. It registered with the Charity Commission on 15 April 1993.

The Charity's objects are to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

PRINCIPAL ACTIVITIES

The principal activity of the Charity is provision and maintenance of a full day care centre and all associated activities.

FINANCIAL REVIEW

The results for the year are set out on page 4 & 5. The trustees consider that the balance on the Accumulated Fund, a loss on 31 May 2023 of **£55,434** on the activities of the charity to that date is disappointing and the present level of funding needs to be increased to support the planned activities of the Charity. The loss is attributed increased staff costs along with general inflation plus planned investment in new resources. To this end a review of costs and revenues has taken place with planned savings and income increases put in place for the future year.

TRUSTEES The trustees who served during the year are named on page two.

Income:	£		£	
Nursery Education Funding PCC	35,768.83		28,078.00	
ceredigion/govchildcare funding	67,832.50		73,978.00	
Fees	134,942.36		106,065.00	
cash fees	432.00		1,331.00	
One to One Funding	0.00		987.00	
Mums & Tots no longer charging	0.00		49.00	
		238,975.69		210,487.00
Grants received	23,312.36		16,095.00	
Apprentice employer incentive scheme	3,000.00		3,000.00	
Staff Training grants	1,187.92		678.00	
Mums & Tots grants	1,602.49		0.00	
Fund raising	1,707.21		238.00	
donations Spar & Farmers Arms	200.00		50.00	
misc income	396.07		82.00	
		31,406.05		20,144.00
Bank Interest received		417.41		8.00
Total Income		270,799.15		230,639.00
Expenditure:	£		£	
wages	194,006.99		131,709.00	
NIPAYE	25,464.31		11,425.00	
Pension	8,373.75		3,477.00	
Treasurer/Chair Honoraria	17,600.00		18,275.00	
Contribution to school costs	10,730.10		10,002.00	
Stay & Play rent room hire	219.69		896.00	
Insurance	728.44		992.00	
phones & wifi	1,613.48		1,372.00	
IT equipment	819.49		3,294.00	
Postage/stationery/admin	1,298.99		1,120.00	
Garden projects	23,461.97		11,035.00	
Consumables/equipment/cleaning	6,012.52		7,175.00	
Food & provisions	7,116.36		3,147.00	
School meals	4,210.11		392.00	
Subscriptions	616.59		95.00	
lottery license	20.00		0.00	
DBS checks PCC	448.00		464.00	
Travel expenses	21.60		38.00	
Staff training	1,970.40		204.00	
Recruitment	1,330.34		911.00	
Bank Charges	60.00		0.00	
Waste removal	1,230.24		197.00	
Furniture & equipment	11,852.69		3,658.00	
Outside equipment	528.50		700.00	
Play resources	2,436.39			
Play consumables	3,516.48			
Staff gifts	460.99		360.00	
ICO	35.00			
Misc St Andrews graduation	50.00			
Total Expenditure	326,233.42		210,938.00	

The statement of financial activities includes all gains and losses in the year. All of the above amounts relate to continuing activities. The accounts have been prepared on the cash basis.

**Presteigne Little People's Playgroup
(registered charity number 1019909)**

**Balance Sheet
As at 31 May 2023**

	2023	2022
	£	£
Current assets		
Bank Current Account	23,495.23	21369
Fundraising Account	196.27	17083
Contingency Account	67,544.38	108218
Cash Account	50	50
Total assets	91,286	146720
Capital and reserves		
Accumulated unreserved fund brought forward	146720	130756
Surplus for the year	£91,286	15964
Total Accumulated Fund Carried Forward	-55,434	146720

The trustees have not required the charity to obtain an audit of its accounts for the year in question.

The trustees acknowledge their responsibilities for maintaining accounting records and preparation of accounts.

These accounts have been prepared in accordance with standard accounting policies and are for the sole use of the trustees.

These financial statements are approved and authorised for issue by the management committee and its trustees, signed on its behalf by:

...Ann Wake.....

Ann Wake
Chairperson

Chairs Report Playgroup AGM 25th March 2024

For year June 1st, 2022, to May 31st 2023.

The year to end May 2023 was one of great change for us starting with a Joint Inspection of CIW and ESTYN in June. I met with the new Head teacher aiming to develop closer working relationships and particularly our approach to the new curriculum for Wales being implemented from September 22.

Major work started on developing our new growing garden with tree house, slide, mud kitchen and outdoor classroom space. A great resource for our forest school. Our thanks to Rory Bennett and Jake Kirmes-Daley for their excellent work. We were given a £50 donation by the Community Café.

We celebrated our oldest learners' graduation with a celebration at St Andrews Church with thanks to Rev Steve Hollinghurst. Sports day was a great activity rounding off the term. We advertised repeatedly for a manager with no applicants. Rebecca Morris did a great job of holding the fort in difficult times as we responded to the joint inspection report, developing an action plan supported by Powys Foundation Learning team. Abbie Lewis came along as acting deputy alongside Jo Griffiths. The staff all worked hard to improve our environment and resources, especially Welsh and numeracy ones. We recruited another two apprentices, a new post of Stay and Play lead was created along with a cleaner and a kitchen assistant posts.

The stay and play sessions were revived with a grant which made it possible to not charge for entry. The numbers of children attending nursery have increased dramatically after the last year post covid as more families returned to full time work. Waiting lists stretched further. Autumn term saw the new curriculum started with new ways of planning for the children's initial assessments and development and the new Learning Journals. All staff worked hard on learning new skills with an abundance of training courses. We recruited volunteer Welsh speakers to help staff reading and singing with the children. All staff attended an inhouse Welsh course which we had secured grant funding to put on.

We looked at how to improve our communications with parents, introducing the new Class Dojo app as well as much more use of social media. We used the newly purchased I pads and laptops to assist with this. More parents' evenings were introduced.

October, we had a follow up Joint inspection visit. We were told they were very pleased with our progress. Rebecca Morris was appointed as manager carrying on the good work she had implemented. Recruitment started for a room leader. Half term saw a lively Spooky Halloween lunch run by our committee. Fun was had by all.

We were able to establish monthly health visitor visits which helped with ongoing discussion of any child development concerns emerging for our little people. Staff undertook the Wellcomm training to improve knowledge of using this speech and language tool kit.

Chair and manager submitted a number of grant applications successfully both for staff training, resources as well as capital grants to improve the fabric of the rooms.

December included a fun Christmas party for the children, they then performed a great Christmas play. Committee ran a Quiz night fundraiser, Thanks to the Farmers Arms for hosting as well as a £100 donation. Our thanks also to Spar also donated £145 to Stay & Play.

The new year brought further change as both manager and acting deputy told us they needed to leave in March. We had a further Joint inspection visit where we were told that we had met all targets for improvement.

More recruitment following advice from CIW to widen the net and look for business training rather than childcare gave us a successful new manager Michaela Soporova who started in March. We also welcomed a new apprentice.

April saw the national minimum wage rise dramatically causing us a large rise in staffing costs with no increase from funders. We were forced to increase our charges for the first time in several years.

April saw the committee having a learning session helped by Powys childcare business support.

May saw the entire staff team learning how to use the new TYFU system for sharing information with other professionals around children with ALN or other issues.

All in all, a very busy and action-packed year with a tremendous amount of extra hard work from all the staff and committee. This year required a lot of expenditure causing a deficit budget; however, we have wonderful resources and well-trained motivated staff delivering quality education and childcare for our little people.

Next steps include developing a new website, and other tools promoting communications.

The further embedding our understanding of the new curriculum.

An emphasis on fundraising to help swell our coffers once more.

The change of constitution to become a CIO thus protecting committee members.

Looking at companies who can help us now with an ever-growing budget and staff team to manage. Help such as payroll services, bookkeeping and HR functions. The laws surrounding our business are changing all the time and as a volunteer committee we must understand our limitations.

Many thanks

Ann Wake

Charity Number
1019909

**Presteigne Little People's Playgroup
(Registered Charity)**

**Report of the trustees &
financial statements
for the year ended
31 May 2023**

**Presteigne Little People's Playgroup
(Registered charity: 1019909)**

**Contents of the financial statements
for the year ended 31 May 2023**

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**Charity Information
for the year ended 31 May 2023**

Registered charity name: Presteigne Little Peoples Playgroup

**Trustees : the trustees who served during
the year are as follows:**

Ann Wake Adam Crowe Kimberly Coles Ashleigh Wright Lynsey Randell Jo Wozencraft Rebecca Goddard Deana Fletcher Sarah Kuegler Charlotte Kehoe Georgina Pugh Antony Mottershead
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Charity Number: 1019909

Principal Office: c/o Presteigne Primary School
Slough Road
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FINANCIAL REVIEW

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TRUSTEES

The trustees who served during the year are named on page two.

Income:	£		£	
Nursery Education Funding PCC	35,768.83		28,078.00	
ceredigion/govchildcare funding	67,832.50		73,978.00	
Fees	134,942.36		106,065.00	
cash fees	432.00		1,331.00	
One to One Funding	0.00		987.00	
Mums & Tots no longer charging	0.00		49.00	
		238,975.69		210,487.00
Grants received	23,312.36		16,095.00	
Apprentice employer incentive scheme	3,000.00		3,000.00	
Staff Training grants	1,187.92		678.00	
Mums & Tots grants	1,602.49		0.00	
Fund raising	1,707.21		238.00	
donations Spar & Farmers Arms	200.00		50.00	
misc income	396.07		82.00	
		31,406.05		20,144.00
Bank Interest received		417.41		8.00
Total Income		270,799.15		230,639.00
Expenditure:	£		£	
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Contribution to school costs	10,730.10		10,002.00	
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Insurance	728.44		992.00	
phones & wifi	1,613.48		1,372.00	
IT equipment	819.49		3,294.00	
Postage/stationery/admin	1,298.99		1,120.00	
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Subscriptions	616.59		95.00	
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Furniture & equipment	11,852.69		3,658.00	
Outside equipment	528.50		700.00	
Play resources	2,436.39			
Play consumables	3,516.48			
Staff gifts	460.99		360.00	
ICO	35.00			
Misc St Andrews graduation	50.00			
Total Expenditure	326,233.42		210,938.00	

The statement of financial activities includes all gains and losses in the year. All of the above amounts relate to continuing activities. The accounts have been prepared on the cash basis.

**Presteigne Little People's Playgroup
(registered charity number 1019909)**

**Balance Sheet
As at 31 May 2023**

	2023	2022
	£	£
Current assets		
Bank Current Account	23,495.23	21369
Fundraising Account	196.27	17083
Contingency Account	67,544.38	108218
Cash Account	50	50
Total assets	91,286	146720
Capital and reserves		
Accumulated unreserved fund brought forward	146720	130756
Surplus for the year	£91,286	15964
Total Accumulated Fund Carried Forward	-55,434	146720

The trustees have not required the charity to obtain an audit of its accounts for the year in question.

The trustees acknowledge their responsibilities for maintaining accounting records and preparation of accounts.

These accounts have been prepared in accordance with standard accounting policies and are for the sole use of the trustees.

These financial statements are approved and authorised for issue by the management committee and its trustees, signed on its behalf by:

...Ann Wake.....

Ann Wake
Chairperson

PRESTEIGNE LITTLE PEOPLE'S PLAYGROUP

England & Wales - Charity number 1019909

Accounts

Chairs Report Playgroup AGM 30th March 2023

For year June 1st 2021 to May 31st 2022

They rear to end May 2022 was a difficult one as we continued to fight the covid battle with frequent illnesses and closures. The staff were absolutely superhuman in how they worked through it all so very well.

With Sophie on maternity leave and Sam acting up followed by Sophie's return part time as manager and the appointment of a second part time manager Karen, we carried on as best we were able.

It was a time for focussing primarily on the mental health and well being of our children as well as our staff team.

The covid lockdowns had a profound and lasting effect on most of us I think.

We were back to the basics of helping children to socialise, sharing and playing together. Not as easy as it sounds.

Our little people were wonderful and especially good at understanding all the boring bits like washing our hands every ten minutes. The return of children was slow as many parents were reluctant to send children back with the ongoing risks of mixing. Our finances definitely were affected by this. We did manage to secure a number of grants which helped things.

Our new garden project for the 3+ area was a great opportunity for the children to explore the outdoors again. Big thanks to Jake and Rory for their hard work on this. Shame we had a blazing hot may so the grass seed never had a chance to get started but the children are happy playing with the mud so a win-win solution 😊

The family room started to fill up with our littlest people as more parents returned to working. One good thing which has come out of the covid epidemic is that we were able to get registered for babies with comparative ease.

It was lovely to be able to start to go out of nursery again for short walks down to the stream or up to the warden to find the fairy house. Simple pleasures with many learning opportunities.

We did not really have many opportunities for fundraising this year. Stay and play remained closed during this period with only limited funding for some summer outdoor sessions and some buggy walks.

What is ahead?

We continue to negotiate the uncertain world of ever rising costs with no news from either Welsh government nor Powys on when our funding may be increased to reflect the true costs of providing the childcare and education for our little people.

Main emphasis is on expanding the outside learning areas to keep our children safe.

I particularly want to thank our staff team who were here throughout the year of 2021-22 for putting in a huge effort and an even bigger thanks to our little people for being brave and coming through it all with smiles.

Many thanks
Ann Wake

Charity Number
1019909

**Presteigne Little People's Playgroup
(Registered Charity)**

**Report of the trustees &
financial statements
for the year ended
31 May 2022**

**Presteigne Little People’s Playgroup
(Registered charity: 1019909)**

**Contents of the financial statements
for the year ended 31 May 2022**

Charity Information	Page 2
Report of the trustees	Page 3
Statement of financial activities	Page 4 – 5
Balance Sheet	Page 6

**Charity Information
for the year ended 31 May 2022**

Registered charity name: Presteigne Little Peoples Playgroup

**Trustees : the trustees who served during
the year are as follows:**

Ann Wake Adam Crowe Kimberly Coles Ashleigh Wright Lynsey Randell Jo Wozencraft Vicky Davies Laura Green

Charity Number: 1019909

Principal Office: c/o Presteigne Primary School
Slough Road
Presteigne
Powys
LD8 2NH

Presteigne Little People's Playgroup
(Registered charity: 1019909)

The trustees of the Charity present their report with the financial statements of the company for the year ended 31 May 2022

The Charity is governed by its constitution which was adopted on 3 June 1980 and amended on 20 June 1983 and 13 July 1992. It registered with the Charity Commission on 15 April 1993.

The Charity's objects are to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

PRINCIPAL ACTIVITIES

The principal activity of the Charity is provision and maintenance of a full day care centre and all associated activities.

FINANCIAL REVIEW

The results for the year are set out on page 4 & 6. The trustees consider that the balance on the Accumulated Fund, a surplus at 31 May 2022 of £15964 achieved on the activities of the charity to that date is modest and the present level of funding needs to be increased to support the planned activities of the Charity. To this end a review of costs and revenues has taken place with planned savings and income increases put in place for the future year.

TRUSTEES

The trustees who served during the year are named on page two.

PRESTEIGNE LITTLE PEOPLE'S PLAY GROUP	STATEMENT OF FINANCIAL ACTIVITIES			
For the Year Ended 31 MAY 2022	(registered charity number 1019909)			
	31/05/2022		31/05/2021	
Income:	£	£	£	£
Nursery Education Funding PCC	28,078		40,607	
30 Hours Funding	73,978		64,408	
Fees	106,065		47,117	
Cash Fees	1,331		1,841	
One to One Funding	987		2,074	
Mums & tots	49		-	
		210,487		156,047
Grants received	16,095		6,500	
Job Retention Scheme - Covid19	-		19,233	
Welsh Government Covid19 Grant	-		-	
Presteigne & Norton Town Council	-		500	
Apprentice employer incentive scheme	3,000			
Staff training grants	678			
Fundraising	238		290	
Misc. Income	82		250	
Donations	50		288	
		20,144		27,061
Bank Interest received		8		5
Total Income		230,639		183,113
Expenditure:				
Wages	131,709		96,070	
PAYE / NIC	11,425		3,005	
Employers Pension Contribution	3,477		3,230	
Treasurer, Chair / Manager Honorarium	18,275		6,200	
Contribution to school costs	10,002		7,770	
Mums and Tots room hire	896		244	
Insurance	992		1,625	
Telephone	1,372		564	
IT Equip	3,294		1,074	
Postage/stationery/admin	1,120		680	
Garden	11,035		33	
Consumables/equipment/cleaning	7,175		2,259	
Food and provisions	3,147		4,053	
Catering PCC	392		380	
Subscriptions	95		35	
Lottery Licencing	-		20	
DBS Checks PCC	464		208	
Travel expenses	38		25	
Staff Training	204		184	
Advertising	911		47	
Bank Charges	25		-	
Waste removal	197			
Furniture & Equipment	3,653		671	
Outside Equipment	700		40	
Staff gifts	360		45	
Finance services	570			
Expenses	3,135			
Misc expense	13			
		214,674		128,753
Surplus/(Deficit)		15,964		54,360
Add: Previous Year Adjustment		-		3,027
Surplus/(Deficit)		15,964		57,387

**Presteigne Little People's Playgroup
(registered charity number 1019909)**

The statement of financial activities includes all gains and losses in the year. All of the above amounts relate to continuing activities. The accounts have been prepared on the cash basis as opposed to previous year prepared on the accruals basis.

**Presteigne Little People's Playgroup
(registered charity number 1019909)**

**Balance Sheet
As at 31 May 2022**

	2022	2021
	£	£
Current assets		
Debtors	0	1500
Bank Current Account	21369	90957
Fundraising Account	17083	17034
Contingency Account	108218	22713
Cash Account	50	50
Creditors	0	17511
Total assets less current liabilities	<u>146720</u>	<u>114743</u>
Total assets	<u>146720</u>	<u>130756</u>
Capital and reserves		
Accumulated unreserved fund brought forward	130756	57356
Surplus for the year	15964	57387
Total Accumulated Fund Carried Forward	<u>146720</u>	<u>114743</u>

The trustees have not required the charity to obtain an audit of its accounts for the year in question.

The trustees acknowledge their responsibilities for maintaining accounting records and preparation of accounts.

These accounts have been prepared in accordance with standard accounting policies and are for the sole use of the trustees.

These financial statements are approved and authorised for issue by the management committee and its trustees, signed on its behalf by:

...Ann Wake.....

Ann Wake
Chairperson



Section A Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Presteigne Little People's Playgroup

**On accounts for the year
ended**

31st May 2022
Charity no (if any) 1019909

Set out on pages

1-6
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/05/2022

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: James Malthouse Date: 17 March 2022

Name: JAMES LEONARD MALTHOUSE

**Relevant professional
qualification(s) or body
(if any):**

CHARTERED ACCOUNTANT

Address:

46 BOWERDEAN STREET,
LONDON SW6 3TW

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.