

Registered number  
06816471

Dilwyn Playgroup  
Report and Accounts  
31 August 2024

**Dilwyn Playgroup****Registered number: 06816471****Directors' Report**

The directors present their report and accounts for the year ended 31 August 2024.

**Principal activities**

The company's principal activity of the company is to provide a friendly, play-orientated nursery where children are encouraged to learn and develop into confident, independent individuals within the statutory framework of the Early Years Foundation Stage.

**Directors**

The following persons served as directors during the year:

Ms R Calow-Harris  
Mrs L Lewis  
Mrs BL Pryce  
Mrs E Forsbrooke  
Mrs S Holmes

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 27 May 2025 and signed on its behalf.

Mrs L Lewis  
Director

**Dilwyn Playgroup  
Accountants' Report**

**Accountants' report to the directors of  
Dilwyn Playgroup**

You consider that the company is exempt from an audit for the year ended 31 August 2024. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Cockett & Co. Ltd  
Chartered Accountants

2e Rainbow Street  
Leominster  
Herefordshire  
HR6 8DQ

27 May 2025

**Dilwyn Playgroup**  
**Profit and Loss Account**  
**for the year ended 31 August 2024**

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
<b>Turnover</b>	68,183	43,591
Administrative expenses	(57,160)	(50,187)
<b>Operating profit/(loss)</b>	<u>11,023</u>	<u>(6,596)</u>
<b>Profit/(loss) on ordinary activities before taxation</b>	<u>11,023</u>	<u>(6,596)</u>
Tax on profit/(loss) on ordinary activities	-	-
<b>Profit/(loss) for the financial year</b>	<u>11,023</u>	<u>(6,596)</u>

**Dilwyn Playgroup**  
**Registered number:**  
**Balance Sheet**  
**as at 31 August 2024**

06816471

	Notes	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		16,871	5,498
<b>Creditors: amounts falling due within one year</b>	3	(810)	(460)
<b>Net current assets</b>		<u>16,061</u>	<u>5,038</u>
<b>Net assets</b>		<u>16,061</u>	<u>5,038</u>
<b>Capital and reserves</b>			
Profit and loss account		16,061	5,038
<b>Shareholder's funds</b>		<u>16,061</u>	<u>5,038</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs L Lewis  
 Director

Approved by the board on 27 May 2025

**Dilwyn Playgroup**  
**Notes to the Accounts**  
**for the year ended 31 August 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**2 Employees**

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>4</u>	<u>4</u>

**3 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	<u>810</u>	<u>460</u>

**4 Other information**

Dilwyn Playgroup is a private company limited by shares and incorporated in England. Its registered office is:

Cedar Hall  
Dilwyn  
Hereford  
HR4 8JS

**Dilwyn Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>	68,183	43,591
Administrative expenses	(57,160)	(50,187)
<b>Operating profit/(loss)</b>	<u>11,023</u>	<u>(6,596)</u>
<b>Profit/(loss) before tax</b>	<u>11,023</u>	<u>(6,596)</u>

**Dilwyn Playgroup**  
**Detailed profit and loss account**  
**for the year ended 31 August 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Fees	16,329	14,569
Nursery Education Funding	46,098	27,072
Fundraising & donations	5,756	1,950
	<u>68,183</u>	<u>43,591</u>
 <b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	44,941	39,974
	<u>44,941</u>	<u>39,974</u>
Premises costs:		
Rent	2,250	3,000
Light and heat	529	441
Repairs	1,031	108
	<u>3,810</u>	<u>3,549</u>
General administrative expenses:		
Materials and equipment	2,275	1,519
Milk, squash and snacks	1,149	1,130
Trips, parties and activities	640	589
Subscriptions	614	855
Accountancy fees	350	460
Advertising	1,524	500
Bank charges	84	138
Insurance	679	648
Fundraising expenditure	197	89
Telephone	897	736
	<u>8,409</u>	<u>6,664</u>
	<u>57,160</u>	<u>50,187</u>