

JEFFREYSTON PLAYSTATION

England & Wales · Charity number 1138168

Details

Status Registered

Legal form Charitable company

Company number [07368281](#)

Registered 2010-09-24

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

Contact

Address St Oswalds Community Centre
Jeffreyston
Kilgetty
Dyfed
SA68 0SG

Phone 01646651530

Email jeffreystonplay@gmail.com

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN BY:A) ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDRENB) PROVIDE SAFE, HIGH QUALITY GROUP PLAY IN WHICH PARENTS HAVE THE RIGHT TO TAKE PARTC) ENCOURAGING OTHER CHARITABLE ACTIVITIES THROUGH WHICH PARENTS MAY HELP THE CHILDREND) FURTHERING THE AIM OF THE WALES PRE-SCHOOL PLAYGROUPS ASSOCIATION

Activities: 1 - playgroup for children aged 2-42 - holiday club for children aged 3-113 - after school club for children aged 3-114 - mother and toddler group for children aged 0-3

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Amateur Sport
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE PEMBROKESHIRE
- Pembrokeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£51,519	£56,380	-	-
2024-08-31	£68,886	£73,880	-	-
2023-08-31	£50,409	£53,016	-	-
2022-08-31	£46,110	£49,141	-	-
2021-08-31	£58,486	£50,918	-	-
2020-08-31	£35,465	£44,131	-	-

Trustees

Name	Role	Appointed
ROBERT LEWIS	Chair	
EMMA RATCLIFFE		
MELISSA WILLIAMS		

JEFFREYSTON PLAYSTATION

England & Wales - Charity number 1138168

Accounts

REGISTERED COMPANY NUMBER: 07368281 (England and Wales)
REGISTERED CHARITY NUMBER: 1138168

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
JEFFREYSTON PLAYSTATION**

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

JEFFREYSTON PLAYSTATION

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JEFFREYSTON PLAYSTATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children by:

- A) Encouraging parents to understand and provide for the needs of their children
- B) Provide safe, high quality group play in which parents have the right to take part
- C) Encouraging other charitable activities through which parents may help the children
- D) Furthering the aim of the Wales Pre-School Playgroups Association

Significant activities

- Mother & Toddler Group from birth to 3
- Playgroup for children aged 2 to 4
- Holiday Club for children aged 3 to 11
- After School Club for children aged 3 to 11

These clubs are open to all children resident within the local area and fees are kept as low as possible in order to make attendance affordable.

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

We keep fees as low as possible. We also offer discounts where parents have more than one child at Holiday Club.

The Care and Social Services Inspectorate Wales (CSSIW) ensure that the services we provide meet the standards that the public expects. They are responsible for regulating day care services for children under the age of 8 years. The latest inspection was in June 2024. The report is available online at <http://cssiw.org.uk>.

FINANCIAL REVIEW

The Charity has a Financial Management Policy which meets the requirements of the Charities Act 2006, the Charity Commission guidelines "Internal Financial Controls for Charities" and "Accounting and Reporting by Charities: Statement of Recommended Practise (Revised 2005)".

The Company is currently operating with one fund. The General Fund is unrestricted and is used for the day-to-day operation of the Company.

Reserves are held without any exposure to the stock market. At 31st August 2025 the General Fund had a balance of £10,056.

Financial Performance

Financial performance in the year to 31st August 2025 has been broadly consistent with the directors' forecasts and expectations. Net deficit for the year was £4,861 (2024 £4,994). The charity continues to be in sound financial health with a healthy reserve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Jeffreyston Playstation is a private company limited by guarantee and governed by a constitution adopted in September 2010. It is also a registered Charity governed by the Accounting & Reporting by Charities: Statement of Recommended Practise (the Charities SORP) issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

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07368281 (England and Wales)

JEFFREYSTON PLAYSTATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

Registered Charity number

1138168

Registered office

New House Farm
Canaston Bridge
Narberth
Pembrokeshire
SA67 8DE

Trustees

R Lewis Chair
Mrs M Williams Treasurer
D H Merriman (resigned 26.11.25)
Miss F A Morton

Company Secretary

Independent Examiner

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Place of Business

St Oswalds Community Centre
The Rectory Field
Jeffreyston
Pembrokeshire
SA68 OSG

Approved by order of the board of trustees on and signed on its behalf by:

.....
R Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JEFFREYSTON PLAYSTATION**

Independent examiner's report to the trustees of Jeffreyston Playstation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Caroline Wheeler

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Date:

JEFFREYSTON PLAYSTATION

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

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	14,250
Other trading activities	3	50,999	-	50,999	51,566
Investment income	4	520	-	520	3,070
Total		<u>51,519</u>	<u>-</u>	<u>51,519</u>	<u>68,886</u>
EXPENDITURE ON					
Raising funds		55,704	-	55,704	58,949
Other		676	-	676	14,931
Total		<u>56,380</u>	<u>-</u>	<u>56,380</u>	<u>73,880</u>
NET INCOME/(EXPENDITURE)		(4,861)	-	(4,861)	(4,994)
RECONCILIATION OF FUNDS					
Total funds brought forward		14,314	-	14,314	19,308
TOTAL FUNDS CARRIED FORWARD		<u><u>9,453</u></u>	<u><u>-</u></u>	<u><u>9,453</u></u>	<u><u>14,314</u></u>

The notes form part of these financial statements

JEFFREYSTON PLAYSTATION

**BALANCE SHEET
31 AUGUST 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	187	-	187	374
CURRENT ASSETS					
Debtors	10	477	-	477	6,715
Cash at bank		10,056	-	10,056	8,018
		<u>10,533</u>	-	<u>10,533</u>	<u>14,733</u>
CREDITORS					
Amounts falling due within one year	11	(1,267)	-	(1,267)	(793)
		<u>9,266</u>	-	<u>9,266</u>	<u>13,940</u>
NET CURRENT ASSETS					
		<u>9,453</u>	-	<u>9,453</u>	<u>14,314</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>9,453</u>	-	<u>9,453</u>	<u>14,314</u>
NET ASSETS					
		<u>9,453</u>	-	<u>9,453</u>	<u>14,314</u>
FUNDS					
Unrestricted funds	12			<u>9,453</u>	<u>14,314</u>
TOTAL FUNDS					
				<u>9,453</u>	<u>14,314</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
R Lewis - Trustee

The notes form part of these financial statements

JEFFREYSTON PLAYSTATION

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Grant income

CJRS grant income is recognised at the date it arises.

Other revenue grant income is recognised at the date of receipt.

JEFFREYSTON PLAYSTATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Grants	-	14,250
	<u> </u>	<u> </u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Pembrokeshire County Council	-	14,250
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fees	50,939	48,771
Fundraising	60	2,795
	<u> </u>	<u> </u>
	<u>50,999</u>	<u>51,566</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	520	3,070
	<u> </u>	<u> </u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	187	187
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

JEFFREYSTON PLAYSTATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Employees full and part time	9	10
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	14,250	14,250
Other trading activities	51,566	-	51,566
Investment income	3,070	-	3,070
	<u> </u>	<u> </u>	<u> </u>
Total	54,636	14,250	68,886
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Raising funds	58,949	-	58,949
Other	681	14,250	14,931
	<u> </u>	<u> </u>	<u> </u>
Total	59,630	14,250	73,880
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(4,994)	-	(4,994)
RECONCILIATION OF FUNDS			
Total funds brought forward	19,308	-	19,308
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	14,314	-	14,314
	<u> </u>	<u> </u>	<u> </u>

JEFFREYSTON PLAYSTATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

9. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

COST

At 1 September 2024 and
31 August 2025

935

DEPRECIATION

At 1 September 2024
Charge for year

561
187

At 31 August 2025

748

NET BOOK VALUE

At 31 August 2025

187

At 31 August 2024

374

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other debtors

2025

£

477

2024

£

6,715

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors

2025

£

1,267

2024

£

793

12. MOVEMENT IN FUNDS

Unrestricted funds

General fund

At 1.9.24
£

14,314

Net
movement
in funds
£

(4,861)

At
31.8.25
£

9,453

TOTAL FUNDS

14,314

(4,861)

9,453

Net movement in funds, included in the above are as follows:

Unrestricted funds

General fund

Incoming
resources
£

51,519

Resources
expended
£

(56,380)

Movement
in funds
£

(4,861)

TOTAL FUNDS

51,519

(56,380)

(4,861)

JEFFREYSTON PLAYSTATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	19,308	(4,994)	14,314
TOTAL FUNDS	19,308	(4,994)	14,314

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,636	(59,630)	(4,994)
Restricted funds			
Restricted fund	14,250	(14,250)	-
TOTAL FUNDS	68,886	(73,880)	(4,994)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	19,308	(9,855)	9,453
TOTAL FUNDS	19,308	(9,855)	9,453

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,155	(116,010)	(9,855)
Restricted funds			
Restricted fund	14,250	(14,250)	-
TOTAL FUNDS	120,405	(130,260)	(9,855)

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2025

13. RELATED PARTY DISCLOSURES

During 2024 the charity made major repairs to the roof of the community hall. The work was carried out by M Lewis, a self employed builder and the son of R M Lewis, a trustee. All work carried out was financed by a Pembrokeshire County Council grant and all payments were approved before they were made. No amounts were outstanding at the year end.

JEFFREYSTON PLAYSTATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	-	14,250
Other trading activities		
Fees	50,939	48,771
Fundraising	60	2,795
	50,999	51,566
Investment income		
Rents received	520	3,070
	51,519	68,886
EXPENDITURE		
Raising donations and legacies		
Wages	42,983	45,650
Pensions	1,810	1,399
Rent	6,900	7,200
Insurance	768	743
Telephone	-	112
Postage and stationery	181	394
Sundries	1,512	1,098
Subscriptions	277	90
Training	170	212
Toys, arts and craft materials	123	1,212
Repairs and maintenance	980	839
	55,704	58,949
Support costs		
Support costs		
Property repairs	-	14,250
Accountancy and legal fees	366	336
Legal fees	123	158
Fixtures and fittings	187	187
	676	14,931
Total resources expended	56,380	73,880
Net expenditure	(4,861)	(4,994)

This page does not form part of the statutory financial statements

JEFFREYSTON PLAYSTATION

England & Wales - Charity number 1138168

Accounts

REGISTERED COMPANY NUMBER: 07368281 (England and Wales)
REGISTERED CHARITY NUMBER: 1138168

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FOR
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FOR THE YEAR ENDED 31 AUGUST 2024**

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JEFFREYSTON PLAYSTATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

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- B) Provide safe, high quality group play in which parents have the right to take part
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The Charity has a Financial Management Policy which meets the requirements of the Charities Act 2006, the Charity Commission guidelines "Internal Financial Controls for Charities" and "Accounting and Reporting by Charities: Statement of Recommended Practice (Revised 2005)".

The Company is currently operating with one fund. The General Fund is unrestricted and is used for the day-to-day operation of the Company.

Reserves are held without any exposure to the stock market. At 31st August 2024 the General Fund had a balance of £8,018.

Financial Performance

Financial performance in the year to 31st August 2024 has been broadly consistent with the directors' forecasts and expectations. Net deficit for the year was £4,994 (2023 £2,607). The charity continues to be in sound financial health with a healthy reserve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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Registered Charity number

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JEFFREYSTON PLAYSTATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

Registered office

New House Farm
Canaston Bridge
Narberth
Pembrokeshire
SA67 8DE

Trustees

R Lewis Chair
Mrs E Ratcliffe Secretary (resigned 7.9.23)
Mrs M Williams Treasurer
Mrs S J Davies (resigned 7.9.23)
D H Merriman
Miss F A Morton (appointed 7.9.23)

Company Secretary


Independent Examiner

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Place of Business

St Oswalds Community Centre
The Rectory Field
Jeffreyston
Pembrokeshire
SA68 OSG

Approved by order of the board of trustees on *20-5-25* and signed on its behalf by:


.....
R Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JEFFREYSTON PLAYSTATION**

Independent examiner's report to the trustees of Jeffreyston Playstation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

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Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Caroline Wheeler

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Date:

JEFFREYSTON PLAYSTATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	14,250	14,250	1,662
Other trading activities	3	51,566	-	51,566	45,327
Investment income	4	3,070	-	3,070	3,420
Total		<u>54,636</u>	<u>14,250</u>	<u>68,886</u>	<u>50,409</u>
EXPENDITURE ON					
Raising funds		58,949	-	58,949	52,377
Other		681	14,250	14,931	639
Total		<u>59,630</u>	<u>14,250</u>	<u>73,880</u>	<u>53,016</u>
NET INCOME/(EXPENDITURE)		(4,994)	-	(4,994)	(2,607)
RECONCILIATION OF FUNDS					
Total funds brought forward		19,308	-	19,308	21,915
TOTAL FUNDS CARRIED FORWARD		<u><u>14,314</u></u>	<u><u>-</u></u>	<u><u>14,314</u></u>	<u><u>19,308</u></u>

The notes form part of these financial statements

JEFFREYSTON PLAYSTATION

**BALANCE SHEET
31 AUGUST 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	374	-	374	561
CURRENT ASSETS					
Debtors	10	6,715	-	6,715	4,410
Cash at bank		8,018	-	8,018	15,151
		<u>14,733</u>	-	<u>14,733</u>	<u>19,561</u>
CREDITORS					
Amounts falling due within one year	11	(793)	-	(793)	(814)
NET CURRENT ASSETS		<u>13,940</u>	-	<u>13,940</u>	<u>18,747</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,314</u>	-	<u>14,314</u>	<u>19,308</u>
NET ASSETS		<u>14,314</u>	-	<u>14,314</u>	<u>19,308</u>
FUNDS	12				
Unrestricted funds				<u>14,314</u>	<u>19,308</u>
TOTAL FUNDS				<u>14,314</u>	<u>19,308</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20.5.25 and were signed on its behalf by:


.....
R Lewis - Trustee

JEFFREYSTON PLAYSTATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Grant income

CJRS grant income is recognised at the date it arises.

Other revenue grant income is recognised at the date of receipt.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Gift aid donation	-	1,662
Grants	14,250	-
	14,250	1,662
	14,250	1,662

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Pembrokeshire County Council	14,250	-
	14,250	-
	14,250	-

JEFFREYSTON PLAYSTATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fees	48,771	45,327
Fundraising	2,795	-
	51,566	45,327

4. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	3,070	3,420
	3,070	3,420

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	187	187
	187	187

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Employees full and part time	10	5
	10	5

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,662	-	1,662
Other trading activities	45,327	-	45,327
Investment income	3,420	-	3,420
Total	50,409	-	50,409
EXPENDITURE ON			
Raising funds	52,377	-	52,377
Other	639	-	639
Total	53,016	-	53,016
NET INCOME/(EXPENDITURE)	(2,607)	-	(2,607)

JEFFREYSTON PLAYSTATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	21,915	-	21,915
	<u>19,308</u>	<u>-</u>	<u>19,308</u>
TOTAL FUNDS CARRIED FORWARD	<u>19,308</u>	<u>-</u>	<u>19,308</u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 September 2023 and 31 August 2024	935
DEPRECIATION	
At 1 September 2023	374
Charge for year	187
At 31 August 2024	561
NET BOOK VALUE	
At 31 August 2024	374
At 31 August 2023	561

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	6,715	4,410
	<u>6,715</u>	<u>4,410</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	793	814
	<u>793</u>	<u>814</u>

12. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	19,308	(4,994)	14,314
	<u>19,308</u>	<u>(4,994)</u>	<u>14,314</u>
TOTAL FUNDS	<u>19,308</u>	<u>(4,994)</u>	<u>14,314</u>

JEFFREYSTON PLAYSTATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024**

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,636	(59,630)	(4,994)
Restricted funds			
Restricted fund	14,250	(14,250)	-
TOTAL FUNDS	<u>68,886</u>	<u>(73,880)</u>	<u>(4,994)</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	21,915	(2,607)	19,308
TOTAL FUNDS	<u>21,915</u>	<u>(2,607)</u>	<u>19,308</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,409	(53,016)	(2,607)
TOTAL FUNDS	<u>50,409</u>	<u>(53,016)</u>	<u>(2,607)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	21,915	(7,601)	14,314
TOTAL FUNDS	<u>21,915</u>	<u>(7,601)</u>	<u>14,314</u>

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,045	(112,646)	(7,601)
Restricted funds			
Restricted fund	14,250	(14,250)	-
TOTAL FUNDS	<u>119,295</u>	<u>(126,896)</u>	<u>(7,601)</u>

13. RELATED PARTY DISCLOSURES

During the period under review the charity made major repairs to the roof of the community hall. The work was carried out by M Lewis, a self employed builder and the son of R M Lewis, a trustee. All work carried out was financed by a Pembrokeshire County Council grant and all payments were approved before they were made. No amounts were outstanding at the year end.

JEFFREYSTON PLAYSTATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid donation	-	1,662
Grants	14,250	-
	<u>14,250</u>	<u>1,662</u>
Other trading activities		
Fees	48,771	45,327
Fundraising	2,795	-
	<u>51,566</u>	<u>45,327</u>
Investment income		
Rents received	3,070	3,420
	<u>3,070</u>	<u>3,420</u>
Total incoming resources	<u>68,886</u>	<u>50,409</u>
EXPENDITURE		
Raising donations and legacies		
Wages	45,650	41,872
Pensions	1,399	952
Rent	7,200	5,640
Insurance	743	745
Telephone	112	-
Postage and stationery	394	203
Sundries	1,098	2,280
Subscriptions	90	-
Training	212	60
Toys, arts and craft materials	1,212	472
Entertainment	-	153
Repairs and maintenance	839	-
	<u>58,949</u>	<u>52,377</u>
Support costs		
Support costs		
Property repairs	14,250	-
Accountancy and legal fees	336	318
Legal fees	158	134
Fixtures and fittings	187	187
	<u>14,931</u>	<u>639</u>
Total resources expended	<u>73,880</u>	<u>53,016</u>
Net expenditure	<u>(4,994)</u>	<u>(2,607)</u>

This page does not form part of the statutory financial statements

JEFFREYSTON PLAYSTATION

England & Wales - Charity number 1138168

Accounts

REGISTERED COMPANY NUMBER: 07368281 (England and Wales)
REGISTERED CHARITY NUMBER: 1138168

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
JEFFREYSTON PLAYSTATION**

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

JEFFREYSTON PLAYSTATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

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Independent Examiner's Report	3
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Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

JEFFREYSTON PLAYSTATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children by:

- A) Encouraging parents to understand and provide for the needs of their children
- B) Provide safe, high quality group play in which parents have the right to take part
- C) Encouraging other charitable activities through which parents may help the children
- D) Furthering the aim of the Wales Pre-School Playgroups Association

Significant activities

- Mother & Toddler Group from birth to 3
- Playgroup for children aged 2 to 4
- Holiday Club for children aged 3 to 11
- After School Club for children aged 3 to 11

These clubs are open to all children resident within the local area and fees are kept as low as possible in order to make attendance affordable.

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We keep fees as low as possible. We also offer discounts where parents have more than one child at Holiday Club.

The Care and Social Services Inspectorate Wales (CSSIW) ensure that the services we provide meet the standards that the public expects. They are responsible for regulating day care services for children under the age of 8 years. The latest inspection was in March 2018. The report is available online at <http://cssiw.org.uk>.

FINANCIAL REVIEW

The Charity has a Financial Management Policy which meets the requirements of the Charities Act 2006, the Charity Commission guidelines "Internal Financial Controls for Charities" and "Accounting and Reporting by Charities: Statement of Recommended Practise (Revised 2005)".

The Company is currently operating with one fund. The General Fund is unrestricted and is used for the day-to-day operation of the Company.

Reserves are held without any exposure to the stock market. At 31st August 2023 the General Fund had a balance of £19,308.

Financial Performance

Financial performance in the year to 31st August 2023 has been broadly consistent with the directors' forecasts and expectations. Net deficit for the year was £2,607 (2022 £3,031). The charity continues to be in sound financial health with a healthy reserve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Jeffreyston Playstation is a private company limited by guarantee and governed by a constitution adopted in September 2010. It is also a registered Charity governed by the Accounting & Reporting by Charities: Statement of Recommended Practise (the Charities SORP) issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07368281 (England and Wales)

Registered Charity number

1138168

JEFFREYSTON PLAYSTATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Registered office

New House Farm
Canaston Bridge
Narberth
Pembrokeshire
SA67 8DE

Trustees

R Lewis Chair
Mrs E Ratcliffe Secretary (resigned 7.9.23)
Mrs M Williams Treasurer
Mrs S J Davies (resigned 7.9.23)
D H Merriman
Miss F A Morton (appointed 7.9.23)

Company Secretary

Independent Examiner

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Place of Business

St Oswalds Community Centre
The Rectory Field
Jeffreyston
Pembrokeshire
SA68 OSG

Approved by order of the board of trustees on and signed on its behalf by:

.....
R Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JEFFREYSTON PLAYSTATION**

Independent examiner's report to the trustees of Jeffreyston Playstation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Caroline Wheeler

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Date:

JEFFREYSTON PLAYSTATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	1,662	1,720
Other trading activities	3	45,327	41,970
Investment income	4	3,420	2,420
Total		<u>50,409</u>	<u>46,110</u>
 EXPENDITURE ON			
Raising funds		52,377	48,508
Other		<u>639</u>	<u>633</u>
Total		<u>53,016</u>	<u>49,141</u>
 NET INCOME/(EXPENDITURE)		 (2,607)	 (3,031)
 RECONCILIATION OF FUNDS			
Total funds brought forward		21,915	24,946
 TOTAL FUNDS CARRIED FORWARD		 <u><u>19,308</u></u>	 <u><u>21,915</u></u>

The notes form part of these financial statements

JEFFREYSTON PLAYSTATION

**BALANCE SHEET
31 AUGUST 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	9	561	748
CURRENT ASSETS			
Debtors	10	4,410	2,959
Cash at bank		15,151	18,765
		19,561	21,724
CREDITORS			
Amounts falling due within one year	11	(814)	(557)
NET CURRENT ASSETS		18,747	21,167
TOTAL ASSETS LESS CURRENT LIABILITIES		19,308	21,915
NET ASSETS		19,308	21,915
FUNDS	12		
Unrestricted funds		19,308	21,915
TOTAL FUNDS		19,308	21,915

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
R Lewis - Trustee

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Grant income

CJRS grant income is recognised at the date it arises.

Other revenue grant income is recognised at the date of receipt.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Gift aid donation	1,662	696
Grants	-	1,024
	<u>1,662</u>	<u>1,720</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Pembrokeshire County Council	-	889
HM Revenue & Customs	-	135
	<u>-</u>	<u>1,024</u>

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fees	<u>45,327</u>	<u>41,970</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	<u>3,420</u>	<u>2,420</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>187</u>	<u>187</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Employees	<u>5</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,720
Other trading activities	41,970
Investment income	<u>2,420</u>
Total	<u>46,110</u>
EXPENDITURE ON	
Raising funds	48,508
Other	<u>633</u>
Total	<u>49,141</u>
NET INCOME/(EXPENDITURE)	(3,031)

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

24,946

TOTAL FUNDS CARRIED FORWARD

21,915

9. TANGIBLE FIXED ASSETS

Fixtures
and
fittings
£

COST

At 1 September 2022 and 31 August 2023

935

DEPRECIATION

At 1 September 2022

187

Charge for year

187

At 31 August 2023

374

NET BOOK VALUE

At 31 August 2023

561

At 31 August 2022

748

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023
£

2022
£

Other debtors

4,410

2,959

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023
£

2022
£

Other creditors

814

557

12. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	21,915	(2,607)	19,308
TOTAL FUNDS	<u>21,915</u>	<u>(2,607)</u>	<u>19,308</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,409	(53,016)	(2,607)
TOTAL FUNDS	<u>50,409</u>	<u>(53,016)</u>	<u>(2,607)</u>

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	24,946	(3,031)	21,915
TOTAL FUNDS	<u>24,946</u>	<u>(3,031)</u>	<u>21,915</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,110	(49,141)	(3,031)
TOTAL FUNDS	<u>46,110</u>	<u>(49,141)</u>	<u>(3,031)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	24,946	(5,638)	19,308
TOTAL FUNDS	<u>24,946</u>	<u>(5,638)</u>	<u>19,308</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,519	(102,157)	(5,638)
TOTAL FUNDS	<u>96,519</u>	<u>(102,157)</u>	<u>(5,638)</u>

JEFFREYSTON PLAYSTATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

JEFFREYSTON PLAYSTATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid donation	1,662	696
Grants	-	1,024
	1,662	1,720
Other trading activities		
Fees	45,327	41,970
Investment income		
Rents received	3,420	2,420
	50,409	46,110
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Wages	41,872	34,136
Pensions	952	1,175
Rent	5,640	7,200
Insurance	745	604
Postage and stationery	203	439
Sundries	2,280	2,771
Training	60	-
Toys, arts and craft materials	472	1,779
Entertainment	153	404
	52,377	48,508
Support costs		
Support costs		
Accountancy and legal fees	318	306
Legal fees	134	140
Fixtures and fittings	187	187
	639	633
Total resources expended	53,016	49,141
Net expenditure	(2,607)	(3,031)

JEFFREYSTON PLAYSTATION

England & Wales - Charity number 1138168

Accounts

REGISTERED COMPANY NUMBER: 07368281 (England and Wales)
REGISTERED CHARITY NUMBER: 1138168

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
JEFFREYSTON PLAYSTATION**

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

JEFFREYSTON PLAYSTATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

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JEFFREYSTON PLAYSTATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children by:

- A) Encouraging parents to understand and provide for the needs of their children
- B) Provide safe, high quality group play in which parents have the right to take part
- C) Encouraging other charitable activities through which parents may help the children
- D) Furthering the aim of the Wales Pre-School Playgroups Association

Significant activities

- Mother & Toddler Group from birth to 3
- Playgroup for children aged 2 to 4
- Holiday Club for children aged 3 to 11
- After School Club for children aged 3 to 11

These clubs are open to all children resident within the local area and fees are kept as low as possible in order to make attendance affordable.

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We keep fees as low as possible. We also offer discounts where parents have more than one child at Holiday Club.

The Care and Social Services Inspectorate Wales (CSSIW) ensure that the services we provide meet the standards that the public expects. They are responsible for regulating day care services for children under the age of 8 years. The latest inspection was in March 2018. The report is available online at <http://cssiw.org.uk>.

FINANCIAL REVIEW

The Charity has a Financial Management Policy which meets the requirements of the Charities Act 2006, the Charity Commission guidelines "Internal Financial Controls for Charities" and "Accounting and Reporting by Charities: Statement of Recommended Practice (Revised 2005)".

The Company is currently operating with one fund. The General Fund is unrestricted and is used for the day-to-day operation of the Company.

Reserves are held without any exposure to the stock market. At 31st August 2022 the General Fund had a balance of £18,765.

Financial Performance

Financial performance in the year to 31st August 2022 has been broadly consistent with the directors' forecasts and expectations. Net deficit for the year was £3,031 (2021 surplus £7,568). The charity continues to be in sound financial health with a healthy reserve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Jeffreyston Playstation is a private company limited by guarantee and governed by a constitution adopted in September 2010. It is also a registered Charity governed by the Accounting & Reporting by Charities: Statement of Recommended Practice (the Charities SORP) issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07368281 (England and Wales)

Registered Charity number

1138168

JEFFREYSTON PLAYSTATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

Registered office

New House Farm
Canaston Bridge
Narberth
Pembrokeshire
SA67 8DE

Trustees

R Lewis Chair
Mrs E Ratcliffe Secretary
Mrs M Williams Treasurer
Mrs S J Davies
D H Merriman

Company Secretary

Independent Examiner

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Place of Business

St Oswalds Community Centre
The Rectory Field
Jeffreyston
Pembrokeshire
SA68 OSG

Approved by order of the board of trustees on 13 April 2023 and signed on its behalf by:

R Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JEFFREYSTON PLAYSTATION**

Independent examiner's report to the trustees of Jeffreyeston Playstation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Caroline Wheeler

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Date:

JEFFREYSTON PLAYSTATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	1,720	38,587
Other trading activities	3	41,970	19,899
Investment income	4	2,420	-
Total		<u>46,110</u>	<u>58,486</u>
EXPENDITURE ON			
Raising funds		48,508	50,128
Other		633	790
Total		<u>49,141</u>	<u>50,918</u>
NET INCOME/(EXPENDITURE)		(3,031)	7,568
RECONCILIATION OF FUNDS			
Total funds brought forward		24,946	17,378
TOTAL FUNDS CARRIED FORWARD		<u><u>21,915</u></u>	<u><u>24,946</u></u>

The notes form part of these financial statements

JEFFREYSTON PLAYSTATION

**BALANCE SHEET
31 AUGUST 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	9	748	-
CURRENT ASSETS			
Debtors	10	2,959	1,174
Cash at bank		18,765	24,384
		21,724	25,558
CREDITORS			
Amounts falling due within one year	11	(557)	(612)
		21,167	24,946
NET CURRENT ASSETS			
		21,915	24,946
TOTAL ASSETS LESS CURRENT LIABILITIES			
		21,915	24,946
NET ASSETS		21,915	24,946
FUNDS	12		
Unrestricted funds		21,915	24,946
TOTAL FUNDS		21,915	24,946

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 April 2023 and were signed on its behalf by:

R Lewis - Trustee

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Grant income

CJRS grant income is recognised at the date it arises.

Other revenue grant income is recognised at the date of receipt.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Gift aid donation	696	16,992
Grants	1,024	21,595
	<u>1,720</u>	<u>38,587</u>

JEFFREYSTON PLAYSTATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Pembrokeshire County Council	889	6,920
HM Revenue & Customs	135	14,675
	1,024	21,595

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fees	41,970	19,899
	41,970	19,899

4. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	2,420	-
	2,420	-

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	187	-
	187	-

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Employees	7	7
	7	7

No employees received emoluments in excess of £60,000.

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	38,587
Other trading activities	19,899
Total	<u>58,486</u>
EXPENDITURE ON	
Raising funds	50,128
Other	790
Total	<u>50,918</u>
NET INCOME	7,568
RECONCILIATION OF FUNDS	
Total funds brought forward	17,378
TOTAL FUNDS CARRIED FORWARD	<u><u>24,946</u></u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
Additions	935
DEPRECIATION	
Charge for year	187
NET BOOK VALUE	
At 31 August 2022	<u>748</u>
At 31 August 2021	<u>-</u>

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	2,959	1,174

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	557	612

12. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	24,946	(3,031)	21,915
TOTAL FUNDS	<u>24,946</u>	<u>(3,031)</u>	<u>21,915</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	46,110	(49,141)	(3,031)
TOTAL FUNDS	<u>46,110</u>	<u>(49,141)</u>	<u>(3,031)</u>

Comparatives for movement in funds

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	17,378	7,568	24,946
TOTAL FUNDS	<u>17,378</u>	<u>7,568</u>	<u>24,946</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	58,486	(50,918)	7,568
TOTAL FUNDS	<u>58,486</u>	<u>(50,918)</u>	<u>7,568</u>

JEFFREYSTON PLAYSTATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	17,378	4,537	21,915
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>17,378</u>	<u>4,537</u>	<u>21,915</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,596	(100,059)	4,537
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>104,596</u>	<u>(100,059)</u>	<u>4,537</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

14. GRANT INCOME

During the year the charity received £135 (2021 £14,675) from HM Revenue & Customs, relating to the Covid-19 Job Retention Scheme. No amounts were outstanding at the year end.

During the year the charity received £889 from Pembrokeshire County Council, relating to outdoor activities and events. No amounts outstanding at the year end.

JEFFREYSTON PLAYSTATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid donation	696	16,992
Grants	1,024	21,595
	<u>1,720</u>	<u>38,587</u>
Other trading activities		
Fees	41,970	19,899
Investment income		
Rents received	2,420	-
	<u>46,110</u>	<u>58,486</u>
Total incoming resources		
 EXPENDITURE		
Raising donations and legacies		
Wages	34,136	38,279
Pensions	1,175	906
Rent	7,200	7,200
Insurance	604	532
Postage and stationery	439	247
Sundries	2,771	1,126
Subscriptions	-	61
Toys, arts and craft materials	1,779	1,685
Entertainment	404	92
	<u>48,508</u>	<u>50,128</u>
 Support costs		
Support costs		
Accountancy and legal fees	306	540
Legal fees	140	250
Fixtures and fittings	187	-
	<u>633</u>	<u>790</u>
Total resources expended	<u>49,141</u>	<u>50,918</u>
Net (expenditure)/income	<u><u>(3,031)</u></u>	<u><u>7,568</u></u>

JEFFREYSTON PLAYSTATION

England & Wales - Charity number 1138168

Accounts

REGISTERED COMPANY NUMBER: 07368281 (England and Wales)
REGISTERED CHARITY NUMBER: 1138168

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
JEFFREYSTON PLAYSTATION**

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

JEFFREYSTON PLAYSTATION

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

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JEFFREYSTON PLAYSTATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To enhance the development and education of children by:

- A) Encouraging parents to understand and provide for the needs of their children
- B) Provide safe, high quality group play in which parents have the right to take part
- C) Encouraging other charitable activities through which parents may help the children
- D) Furthering the aim of the Wales Pre-School Playgroups Association

Significant activities

- Mother & Toddler Group from birth to 3
- Playgroup for children aged 2 to 4
- Holiday Club for children aged 3 to 11
- After School Club for children aged 3 to 11

These clubs are open to all children resident within the local area and fees are kept as low as possible in order to make attendance affordable.

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We keep fees as low as possible. We also offer discounts where parents have more than one child at Holiday Club.

The Care and Social Services Inspectorate Wales (CSSIW) ensure that the services we provide meet the standards that the public expects. They are responsible for regulating day care services for children under the age of 8 years. The latest inspection was in March 2018. The report is available online at <http://cssiw.org.uk>.

FINANCIAL REVIEW

The Charity has a Financial Management Policy which meets the requirements of the Charities Act 2006, the Charity Commission guidelines "Internal Financial Controls for Charities" and "Accounting and Reporting by Charities: Statement of Recommended Practise (Revised 2005)".

The Company is currently operating with one fund. The General Fund is unrestricted and is used for the day-to-day operation of the Company.

Reserves are held without any exposure to the stock market. At 31st August 2021 the General Fund had a balance of £24,946

Financial Performance

In March 2020 the charity took steps (in line with Government advice) to help contain the outbreak of Covid-19. This included the temporary suspension of all our clubs/groups. The Trustees are monitoring income and expenditure and due to our previous substantial reserves plus the Coronavirus Job Retention Scheme we have been able to continue, although with diminishing reserves. We have now opened and in line with Government guidance and we are rebuilding our reserves over time. We are well placed to meet future challenges.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Jeffreyston Playstation is a private company limited by guarantee and governed by a constitution adopted in September 2010. It is also a registered Charity governed by the Accounting & Reporting by Charities: Statement of Recommended Practise (the Charities SORP) issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07368281 (England and Wales)

Registered Charity number

1138168

JEFFREYSTON PLAYSTATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

Registered office

New House Farm
Canaston Bridge
Narberth
Pembrokeshire
SA67 8DE

Trustees

R Lewis Chair
Mrs E Ratcliffe Secretary
Mrs M Williams Treasurer
Mrs S E Flood (resigned 8.1.21)
Mrs M F S Brown (resigned 8.1.21)
E J Codd (resigned 8.1.21)
Mrs S J Davies (appointed 15.1.21)
D H Merriman (appointed 15.1.21)

Company Secretary

Independent Examiner

Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Place of Business

St Oswalds Community Centre
The Rectory Field
Jeffreyston
Pembrokeshire
SA68 OSG

Approved by order of the board of trustees on and signed on its behalf by:

.....
R Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JEFFREYSTON PLAYSTATION**

Independent examiner's report to the trustees of Jeffreyston Playstation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Caroline Wheeler
Bevan Buckland LLP
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Date:

JEFFREYSTON PLAYSTATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	38,587	13,272
Other trading activities	3	19,899	22,193
Total		<u>58,486</u>	<u>35,465</u>
 EXPENDITURE ON			
Raising funds		50,128	43,843
Other		790	288
Total		<u>50,918</u>	<u>44,131</u>
 NET INCOME/(EXPENDITURE)		 <u>7,568</u>	 <u>(8,666)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		17,378	26,044
 TOTAL FUNDS CARRIED FORWARD		 <u><u>24,946</u></u>	 <u><u>17,378</u></u>

The notes form part of these financial statements

JEFFREYSTON PLAYSTATION

**BALANCE SHEET
31 AUGUST 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Debtors	7	1,174	7,205
Cash at bank		24,384	10,535
		<u>25,558</u>	<u>17,740</u>
CREDITORS			
Amounts falling due within one year	8	(612)	(362)
		<u>24,946</u>	<u>17,378</u>
NET CURRENT ASSETS			
		24,946	17,378
TOTAL ASSETS LESS CURRENT LIABILITIES			
		24,946	17,378
NET ASSETS			
		<u>24,946</u>	<u>17,378</u>
FUNDS			
Unrestricted funds	9	24,946	17,378
		<u>24,946</u>	<u>17,378</u>
TOTAL FUNDS			
		<u>24,946</u>	<u>17,378</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
R Lewis - Trustee

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Grant income

CJRS grant income is recognised at the date it arises.

Other revenue grant income is recognised at the date of receipt.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Gift aid donation	16,992	-
Grants	21,595	13,272
	<u>38,587</u>	<u>13,272</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Pembrokeshire County Council	6,920	-
HM Revenue & Customs		
	<u>14,675</u>	<u>13,272</u>
	<u>21,595</u>	<u>13,272</u>

JEFFREYSTON PLAYSTATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fees	19,899	22,193
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Employees	-	8
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	13,272
Other trading activities	22,193
Total	<u>35,465</u>
EXPENDITURE ON	
Raising funds	43,843
Other	288
Total	<u>44,131</u>
NET INCOME/(EXPENDITURE)	<u>(8,666)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	26,044
TOTAL FUNDS CARRIED FORWARD	<u><u>17,378</u></u>

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	<u>1,174</u>	<u>7,205</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	<u>612</u>	<u>362</u>

9. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	17,378	7,568	24,946
TOTAL FUNDS	<u>17,378</u>	<u>7,568</u>	<u>24,946</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	58,486	(50,918)	7,568
TOTAL FUNDS	<u>58,486</u>	<u>(50,918)</u>	<u>7,568</u>

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	26,044	(8,666)	17,378
TOTAL FUNDS	<u>26,044</u>	<u>(8,666)</u>	<u>17,378</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	35,465	(44,131)	(8,666)
TOTAL FUNDS	<u>35,465</u>	<u>(44,131)</u>	<u>(8,666)</u>

JEFFREYSTON PLAYSTATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	26,044	(1,098)	24,946
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>26,044</u>	<u>(1,098)</u>	<u>24,946</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,951	(95,049)	(1,098)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>93,951</u>	<u>(95,049)</u>	<u>(1,098)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

11. GRANT INCOME

During the year the charity received £14,675 (2020 £13,272) from HM Revenue & Customs, relating to the Covid-19 Job Retention Scheme. No amounts were outstanding at the year end.

JEFFREYSTON PLAYSTATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gift aid donation	16,992	-
Grants	21,595	13,272
	<u>38,587</u>	<u>13,272</u>
Other trading activities		
Fees	19,899	22,193
	<u>58,486</u>	<u>35,465</u>
EXPENDITURE		
Raising donations and legacies		
Wages	38,279	33,544
Pensions	906	625
Rent	7,200	7,200
Insurance	532	471
Postage and stationery	247	344
Sundries	1,126	440
Subscriptions	61	119
Training	-	667
Toys, arts and craft materials	1,685	433
Entertainment	92	-
	<u>50,128</u>	<u>43,843</u>
Support costs		
Support costs		
Accountancy and legal fees	540	288
Legal fees	250	-
	<u>790</u>	<u>288</u>
Total resources expended	<u>50,918</u>	<u>44,131</u>
Net income/(expenditure)	<u><u>7,568</u></u>	<u><u>(8,666)</u></u>

This page does not form part of the statutory financial statements