

ST. GWYNAN'S PRE-SCHOOL

England & Wales · Charity number 1177411

Details

Status Registered

Legal form CIO

Registered 2018-03-05

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

Contact

Address Early Year Unit
Treforris Road
Dwygyfylchi
Penmaenmawr
Gwynedd
LL34 6RA

Phone 07902190349

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN IN WALES, FOR THE PUBLIC BENEFIT, BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THEIR NEEDS THROUGH HIGH QUALITY CHILDCARE PROVISION

Activities: St. Gwynan's Pre-school aims to provide high quality day care that enhances the development, care and education of pre-school children in a safe and stimulating environment, where they learn through play in partnership with parents/carers.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

Geography

- Conwy

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£69,015	£78,359	-	-
2024-08-31	£67,797	£71,794	-	-
2023-08-31	£85,601	£64,962	-	-
2022-08-31	£62,044	£53,354	-	-
2021-08-31	£46,250	£42,011	-	-
2020-08-31	£56,134	£42,465	-	-

Trustees

Name	Role	Appointed
Christine Hamon	Chair	2019-06-24
Bleddyn Jones		2023-02-09
Charlotte Walker-Jones		2023-02-09
Emma Lenihan		2025-06-17
Nicola Davies-Nolan		2023-02-09
Rhianna Williams		2021-04-27

Accounts

REGISTERED CHARITY NUMBER: 1177411

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2025
for
St Gwynans Pre School**

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

St Gwynans Pre School

**Contents of the Financial Statements
for the year ended 31 August 2025**

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St Gwynans Pre School
Chairperson's Report
for the year ended 31 August 2025

The registered body for the Pre-School is the elected committee who make any major decisions relating to the running of the group, with the day-to-day decisions being made by the Playgroup Leader, Marie Packham and Deputy Leader, Katy Broadbent. Jessica Davies, Stephanie Tharme and Nicola Jones are Playgroup Assistants and we have one relief staff member, Nicola Hamon.

We are members of 'Early Years Wales' who provide guidance and advice. The group is registered with CIW (Care Inspectorate Wales) and also receive inspections from Estyn. Our registration allows for a maximum of 26 children per session.

The running costs of the group have primarily been met by fees received, including the '30 Hour Childcare Offer', 10 hour funding and Flying Start, together with grants, donations and fundraising.

The session costs from September 2024 were increased from £12.50 to £13.00 with lunch club an additional £8.20 (£3.20 of which is paid to the school as the canteen staff provide the lunch).

The Living Wage rose to £12.21 per hour in April 2025 for all staff on minimum wage.

In September 2024, 10 children moved up to full time school with 13 due to graduate at the end of the Summer term this year (July 2025). There were 21 children registered at the beginning of the September 2025 term.

All policies are reviewed in accordance with the regulations each September.

All staff are DBS checked in line with legislation

Care Inspectorate Wales and Estyn carried out a joint inspection in June 2025, which looks at six main areas:

1. Wellbeing
2. Learning
3. Care and Development
4. Teaching and Assessment
5. Environment
6. Leadership and Management

All areas were judged to be Strong/Very Strong Good with elements of Excellent, and the Inspectors stressed that the report narrative would highlight the high standards they had witnessed throughout the inspection.

The Pre-school are now utilising the Seesaw learning platform, as used in Capelulo School, for recording the children's progress and enhancing individual parent communication.

Staff continue to attend training courses for their professional development, including mandatory courses such as Child Protection, Food Safety, First Aid etc.

Marie is currently working towards Level 4 in Childcare, Learning, Play and Development; with Katy, Jessica and Stephanie all at Level 3.

The play area at the top of the playground has been updated and the bark replaced around the slide and fixed play equipment, thanks to the grant obtained.

We would like to thank Salisbury's for their assistance and completing our year end accounts.

St Gwynans Pre School

Report of the Trustees for the year ended 31 August 2025

The trustees 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).

FINANCIAL REVIEW

Reserves policy

It is the view of the Trustees that sufficient reserves should be maintained to enable our charitable activities to continue for at least twelve months. This would in our view provide sufficient time for all those that rely on our services to find replacement support services should a worst case scenario occur and the organisation is continuing in its aim to reach this goal.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Trustees

The Charity is a Charitable Incorporated Organisation (CIO) with an association Governing Document. This was registered on 18 June 2018.

The Trustees serving during the year are listed within this report and all new trustees go through an induction process.

The trustees meet several times a year and each matter is determined by a simple majority of votes of the trustees present at the meeting, providing that a Quorum are present.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177411

Principal address

Early Years Unit (Ysgol Capelulo)
Treforris Road
Dwygyfylchi
Penmaenmawr
Conwy
LL34 6RA

Trustees

Ms C Hamon
Ms R Williams
Ms C Walker-Jones
Mr B Jones
Ms N Davies-Nolan

Independent Examiner

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Approved by order of the board of trustees on 8th May 2026 and signed on its behalf by:



.....
Trustee

**Independent Examiner's Report to the Trustees of
St Gwynans Pre School**

Independent examiner's report to the trustees of St Gwynans Pre School

I report to the charity trustees on my examination of the accounts of St Gwynans Pre School (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

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

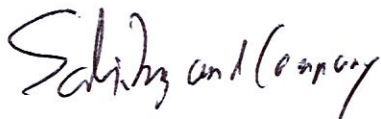
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Aled Roberts

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 11.5.26

St Gwynans Pre School

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		-	-	-	1,749
Charitable activities					
Assisted places		-	1,200	1,200	-
Other trading activities	2	67,479	-	67,479	66,505
Investment income	3	336	-	336	294
Total		<u>67,815</u>	<u>1,200</u>	<u>69,015</u>	<u>68,548</u>
EXPENDITURE ON					
Raising funds	4	1,592	-	1,592	764
Charitable activities					
Playgroup		75,567	-	75,567	71,797
Additional support		-	-	-	1,375
Assisted places		-	1,200	1,200	-
Total		<u>77,159</u>	<u>1,200</u>	<u>78,359</u>	<u>73,936</u>
NET INCOME/(EXPENDITURE)		(9,344)	-	(9,344)	(5,388)
RECONCILIATION OF FUNDS					
Total funds brought forward		66,125	-	66,125	71,513
TOTAL FUNDS CARRIED FORWARD		<u>56,781</u>	<u>-</u>	<u>56,781</u>	<u>66,125</u>

The notes form part of these financial statements

St Gwynans Pre School

**Balance Sheet
31 August 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	1,154	-	1,154	1,104
CURRENT ASSETS					
Cash at bank and in hand		55,842	-	55,842	65,428
CREDITORS					
Amounts falling due within one year	9	(215)	-	(215)	(407)
NET CURRENT ASSETS		<u>55,627</u>	<u>-</u>	<u>55,627</u>	<u>65,021</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		56,781	-	56,781	66,125
NET ASSETS		<u>56,781</u>	<u>-</u>	<u>56,781</u>	<u>66,125</u>
FUNDS	10				
Unrestricted funds				56,781	66,125
TOTAL FUNDS				<u>56,781</u>	<u>66,125</u>

The financial statements were approved by the Board of Trustees and authorised for issue on8th.May.2026..... and were signed on its behalf by:


.....
Trustee

St Gwynans Pre School

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 charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. There are no material uncertainties casting doubt on going concern.

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.

Equipment - 33% on cost

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	-	333
Fees received	45,475	43,334
Flying start	15,621	6,169
Early education funding	6,383	16,669
	<u>67,479</u>	<u>66,505</u>

St Gwynans Pre School

**Notes to the Financial Statements - continued
for the year ended 31 August 2025**

3. INVESTMENT INCOME

	2025 £	2024 £
Interest Income	<u>336</u>	<u>294</u>

4. RAISING FUNDS

Investment management costs

	2025 £	2024 £
Property repairs	<u>1,592</u>	<u>764</u>

5. 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.

6. STAFF COSTS

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

	2025 6	2024 5
Teaching and supervision	<u>6</u>	<u>5</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,749	-	1,749
Other trading activities	65,754	751	66,505
Investment income	294	-	294
Total	<u>67,797</u>	<u>751</u>	<u>68,548</u>
EXPENDITURE ON			
Raising funds	764	-	764
Charitable activities			
Playgroup	71,030	767	71,797
Additional support	-	1,375	1,375
Total	<u>71,794</u>	<u>2,142</u>	<u>73,936</u>
NET INCOME/(EXPENDITURE)	(3,997)	(1,391)	(5,388)
RECONCILIATION OF FUNDS			
Total funds brought forward	70,122	1,391	71,513
TOTAL FUNDS CARRIED FORWARD	<u>66,125</u>	<u>-</u>	<u>66,125</u>

St Gwynans Pre School

Notes to the Financial Statements - continued
for the year ended 31 August 2025

8. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 September 2024	8,394
Additions	825
At 31 August 2025	<u>9,219</u>
DEPRECIATION	
At 1 September 2024	7,290
Charge for year	775
At 31 August 2025	<u>8,065</u>
NET BOOK VALUE	
At 31 August 2025	<u>1,154</u>
At 31 August 2024	<u>1,104</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	123	323
Other creditors	92	84
	<u>215</u>	<u>407</u>

10. MOVEMENT IN FUNDS

	At 1/9/24 £	Net movement in funds £	At 31/8/25 £
Unrestricted funds			
General fund	66,125	(9,344)	56,781
TOTAL FUNDS	<u>66,125</u>	<u>(9,344)</u>	<u>56,781</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,815	(77,159)	(9,344)
Restricted funds			
Conwy Borough Council	1,200	(1,200)	-
TOTAL FUNDS	<u>69,015</u>	<u>(78,359)</u>	<u>(9,344)</u>

St Gwynans Pre School

Notes to the Financial Statements - continued
for the year ended 31 August 2025

10. 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	70,122	(3,997)	66,125
Restricted funds			
Conwy Borough Council	1,391	(1,391)	-
TOTAL FUNDS	<u>71,513</u>	<u>(5,388)</u>	<u>66,125</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,797	(71,794)	(3,997)
Restricted funds			
Conwy Borough Council	751	(2,142)	(1,391)
TOTAL FUNDS	<u>68,548</u>	<u>(73,936)</u>	<u>(5,388)</u>

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	70,122	(13,341)	56,781
Restricted funds			
Conwy Borough Council	1,391	(1,391)	-
TOTAL FUNDS	<u>71,513</u>	<u>(14,732)</u>	<u>56,781</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	135,612	(148,953)	(13,341)
Restricted funds			
Conwy Borough Council	1,951	(3,342)	(1,391)
TOTAL FUNDS	<u>137,563</u>	<u>(152,295)</u>	<u>(14,732)</u>

St Gwynans Pre School

**Notes to the Financial Statements - continued
for the year ended 31 August 2025**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025 or 31 August 2024.

St Gwynans Pre School
Detailed Statement of Financial Activities
for the year ended 31 August 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	-	311
Grants	-	1,438
	<u>-</u>	<u>1,749</u>
Other trading activities		
Fundraising events	-	333
Fees received	45,475	43,334
Flying start	15,621	6,169
Early education funding	6,383	16,669
	<u>67,479</u>	<u>66,505</u>
Investment income		
Interest Income	336	294
Charitable activities		
Grants	1,200	-
	<u>69,015</u>	<u>68,548</u>
Total incoming resources		
	<u>69,015</u>	<u>68,548</u>
EXPENDITURE		
Investment management costs		
Property repairs	1,592	764
Charitable activities		
Wages	63,578	58,022
Pensions	679	610
Other operating leases	3,500	3,956
Insurance	455	434
Telephone	390	1,716
Sundries	973	778
Equipment	3,520	3,374
Purchases	1,877	2,077
Accountancy	1,020	1,020
	<u>75,992</u>	<u>71,987</u>
Support costs		
Finance		
Computer equipment	775	1,185
	<u>78,359</u>	<u>73,936</u>
Total resources expended		
	<u>78,359</u>	<u>73,936</u>
Net expenditure	<u>(9,344)</u>	<u>(5,388)</u>

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2024
for
St Gwynans Pre School**

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

St Gwynans Pre School

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for the year ended 31 August 2024**

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St Gwynan's Pre-school
Chairperson's Report
for the year ended 31 August 2024

The registered body for the Pre-School is the elected committee who make any major decisions relating to the running of the group, with the day-to-day decisions being made by the Playgroup Leader, Marie Packham and Deputy Leader, Katy Broadbent. Jessica Davies, Stephanie Tharme and Nicola Jones are Playgroup Assistants and we have one relief staff member, Nicola Hamon.

We are members of 'Early Years Wales' who provide guidance and advice. The group is registered with CIW (Care Inspectorate Wales) and also receive inspections from Estyn. Our registration allows for a maximum of 26 children per session.

The running costs of the group have primarily been met by fees received, including the '30 Hour Childcare Offer', 10 hour funding and Flying Start, together with grants, donations and fundraising.

It was necessary to increase the session costs in September 2023 and they are currently £12.50 per session with lunch club an additional £8.00 (£3.00 of which is paid to the school as the canteen staff provide the lunch).

The Living Wage rose to £11.44 per hour in April 2024 for all staff on minimum wage.

18 children moved up to full time school in September 2023. At the start of the new term we had 21 children registered; 18 started September 2023, with 2 due to start in October and 1 in January 2024; by June 2024 there were 28 children registered, with 21 attending on Wednesdays. There are 10 children moving up to full time school in September 2024.

All policies have been reviewed in accordance with the regulations.

We previously had a membership with the Toy Library for an annual fee of £30, which was a useful resource; however, this facility closed in November 2023.

All staff are DBS checked in line with legislation.

Staff continue to attend training courses for their professional development, including mandatory course such as, Child Protection, Food Safety, First Aid etc. All staff have recently completed safeguarding training to the correct level for the new requirements that come into effect in November.

Marie has completed Level 3 and 4 in Makaton and Katy completed Level 3.

Stephanie and Nicola have completed a 10 week Elklan course (an accredited training organisation offering speech and language training).

Stephanie has also completed Level 2 in Childcare, Learning, Play and Development and is working on Level 3, with Jessica due to commence Level 3 in September and Nicola Jones is currently working on Level 2.

We were very fortunate to be awarded a Small Capital Grant from Conwy Early Years Education and Childcare Team, which enabled us to purchase two shelters for the outdoor area attached to the unit. Pre-school purchased a kitchen to be installed in one shelter and a grant from Flying Start covered the other furnishings.

The Small Capital Grant will also allow us to replace the bark and carry out any necessary repairs to the play area at the top of the playground and it is envisaged that this will be completed during the Summer holidays.

Our closed Facebook page remains very popular and the majority of current parents/carers joining (membership is removed once the child has left the pre-school). It has proved to be a useful tool in notifying parents of any news and events regarding the Pre-school, and for keeping parents/carers informed of the activities that the children are doing daily. An additional open Facebook page has been set up to advertise events etc to the wider community, but this will not include individual pictures of the children. However, a video to show the setting has been produced which includes some of the children and approval for this was given by the parents/ carers.

We would like to thank Salisbury's for their assistance and completing our year end accounts

St Gwynans Pre School
Report of the Trustees
for the year ended 31 August 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. 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).

FINANCIAL REVIEW

Reserves policy

It is the view of the Trustees that sufficient reserves should be maintained to enable our charitable activities to continue for at least twelve months. This would in our view provide sufficient time for all those that rely on our services to find replacement support services should a worst case scenario occur and the organisation is continuing in its aim to reach this goal.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Trustees

The Charity is a Charitable Incorporated Organisation (CIO) with an association Governing Document. This was registered on 18 June 2018.

The Trustees serving during the year are listed within this report and all new trustees go through an induction process.

The trustees meet several times a year and each matter is determined by a simple majority of votes of the trustees present at the meeting, providing that a Quorum are present.

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Registered Charity number

1177411

Principal address

Early Years Unit (Ysgol Capelulo)
Treforris Road
Dwygyfylchi
Penmaenmawr
Conwy
LL34 6RA

Trustees

Ms F Brown (resigned 23/5/24)
Ms C Hamon
Mr S Kennedy (resigned 23/5/24)
Ms R Williams
Ms C Walker-Jones
Ms M Dobrohorska (resigned 23/5/24)
Mr B Jones
Ms H Griffin
Ms N Davies-Nolan
Ms E McManus (appointed 23/10/23)

Independent Examiner

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Approved by order of the board of trustees on13/03/2025..... and signed on its behalf by:



.....
Trustee

**Independent Examiner's Report to the Trustees of
St Gwynans Pre School**

Independent examiner's report to the trustees of St Gwynans Pre School

I report to the charity trustees on my examination of the accounts of St Gwynans Pre School (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Aled Roberts

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date:

St Gwynans Pre School

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		1,749	-	1,749	2,056
Other trading activities	2	65,754	751	66,505	83,410
Investment income	3	<u>294</u>	<u>-</u>	<u>294</u>	<u>135</u>
Total		<u>67,797</u>	<u>751</u>	<u>68,548</u>	<u>85,601</u>
EXPENDITURE ON					
Raising funds	4	764	-	764	-
Charitable activities					
Playgroup		71,030	767	71,797	10,729
Additional support		-	1,375	1,375	-
Emergency funding for childcare for Ukrainian children		<u>-</u>	<u>-</u>	<u>-</u>	<u>54,233</u>
Total		<u>71,794</u>	<u>2,142</u>	<u>73,936</u>	<u>64,962</u>
NET INCOME/(EXPENDITURE)		(3,997)	(1,391)	(5,388)	20,639
RECONCILIATION OF FUNDS					
Total funds brought forward		70,122	1,391	71,513	50,874
TOTAL FUNDS CARRIED FORWARD		<u>66,125</u>	<u>-</u>	<u>66,125</u>	<u>71,513</u>

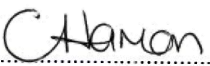
The notes form part of these financial statements

St Gwynans Pre School

**Balance Sheet
31 August 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	1,104	-	1,104	767
CURRENT ASSETS					
Cash at bank and in hand		65,428	-	65,428	72,499
CREDITORS					
Amounts falling due within one year	9	(407)	-	(407)	(1,753)
NET CURRENT ASSETS		<u>65,021</u>	<u>-</u>	<u>65,021</u>	<u>70,746</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>66,125</u>	<u>-</u>	<u>66,125</u>	<u>71,513</u>
NET ASSETS		<u>66,125</u>	<u>-</u>	<u>66,125</u>	<u>71,513</u>
FUNDS	10				
Unrestricted funds				66,125	70,122
Restricted funds				-	1,391
TOTAL FUNDS				<u>66,125</u>	<u>71,513</u>

The financial statements were approved by the Board of Trustees and authorised for issue on13/03/25..... and were signed on its behalf by:


.....
Trustee

**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 charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. There are no material uncertainties casting doubt on going concern.

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.

Equipment - 33% on cost

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	333	1,531
Fees received	43,334	65,684
Flying start	6,169	1,262
Early education funding	<u>16,669</u>	<u>14,933</u>
	<u>66,505</u>	<u>83,410</u>

St Gwynans Pre School

Notes to the Financial Statements - continued
for the year ended 31 August 2024

3. INVESTMENT INCOME

	2024	2023
	£	£
Interest Income	<u>294</u>	<u>135</u>

4. RAISING FUNDS

Investment management costs

	2024	2023
	£	£
Property repairs	<u>764</u>	<u>-</u>

5. 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.

6. STAFF COSTS

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

	2024	2023
Teaching and supervision	<u>5</u>	<u>5</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,056	-	2,056
Other trading activities	72,769	10,641	83,410
Investment income	<u>135</u>	<u>-</u>	<u>135</u>
Total	<u>74,960</u>	<u>10,641</u>	<u>85,601</u>
EXPENDITURE ON			
Charitable activities			
Playgroup	7,498	3,231	10,729
Additional support	(7,909)	7,909	-
Emergency funding for childcare for Ukrainian children	<u>53,033</u>	<u>1,200</u>	<u>54,233</u>
Total	<u>52,622</u>	<u>12,340</u>	<u>64,962</u>
NET INCOME/(EXPENDITURE)	22,338	(1,699)	20,639
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>47,783</u>	<u>3,091</u>	<u>50,874</u>
TOTAL FUNDS CARRIED FORWARD	<u>70,121</u>	<u>1,392</u>	<u>71,513</u>

St Gwynans Pre School

Notes to the Financial Statements - continued
for the year ended 31 August 2024

8. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 September 2023	6,872
Additions	<u>1,522</u>
At 31 August 2024	<u>8,394</u>
DEPRECIATION	
At 1 September 2023	6,105
Charge for year	<u>1,185</u>
At 31 August 2024	<u>7,290</u>
NET BOOK VALUE	
At 31 August 2024	<u>1,104</u>
At 31 August 2023	<u>767</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Taxation and social security	323	153
Other creditors	<u>84</u>	<u>1,600</u>
	<u>407</u>	<u>1,753</u>

10. MOVEMENT IN FUNDS

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
Unrestricted funds			
General fund	70,122	(3,997)	66,125
Restricted funds			
Conwy Borough Council	1,391	(1,391)	-
TOTAL FUNDS	<u>71,513</u>	<u>(5,388)</u>	<u>66,125</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,797	(71,794)	(3,997)
Restricted funds			
Conwy Borough Council	751	(2,142)	(1,391)
TOTAL FUNDS	<u>68,548</u>	<u>(73,936)</u>	<u>(5,388)</u>

St Gwynans Pre School

Notes to the Financial Statements - continued
for the year ended 31 August 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	47,783	22,339	70,122
Restricted funds			
Conwy Borough Council	3,091	(1,700)	1,391
TOTAL FUNDS	<u>50,874</u>	<u>20,639</u>	<u>71,513</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,960	(52,621)	22,339
Restricted funds			
Conwy Borough Council	10,641	(12,341)	(1,700)
TOTAL FUNDS	<u>85,601</u>	<u>(64,962)</u>	<u>20,639</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	47,783	18,342	66,125
Restricted funds			
Conwy Borough Council	3,091	(3,091)	-
TOTAL FUNDS	<u>50,874</u>	<u>15,251</u>	<u>66,125</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	142,757	(124,415)	18,342
Restricted funds			
Conwy Borough Council	11,392	(14,483)	(3,091)
TOTAL FUNDS	<u>154,149</u>	<u>(138,898)</u>	<u>15,251</u>

St Gwynans Pre School

**Notes to the Financial Statements - continued
for the year ended 31 August 2024**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024 or 31 August 2023.

St Gwynans Pre School

Detailed Statement of Financial Activities
for the year ended 31 August 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	311	718
Grants	<u>1,438</u>	<u>1,338</u>
	1,749	2,056
Other trading activities		
Fundraising events	333	1,531
Fees received	43,334	65,684
Flying start	6,169	1,262
Early education funding	<u>16,669</u>	<u>14,933</u>
	66,505	83,410
Investment income		
Interest Income	<u>294</u>	<u>135</u>
Total incoming resources	68,548	85,601
EXPENDITURE		
Investment management costs		
Property repairs	764	-
Charitable activities		
Wages	58,022	53,843
Pensions	610	490
Other operating leases	3,956	1,600
Insurance	434	419
Telephone	1,716	-
Sundries	778	3,263
Equipment	3,374	3,153
Purchases	2,077	-
Accountancy	<u>1,020</u>	<u>-</u>
	71,987	62,768
Support costs		
Finance		
Computer equipment	<u>1,185</u>	<u>2,194</u>
Total resources expended	<u>73,936</u>	<u>64,962</u>
Net (expenditure)/income	<u>(5,388)</u>	<u>20,639</u>

Accounts

REGISTERED CHARITY NUMBER: 1177411

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2023
for
St Gwynans Pre School**

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

St Gwynans Pre School

**Contents of the Financial Statements
for the year ended 31 August 2023**

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Independent Examiner's Report	5
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Balance Sheet	7
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Detailed Statement of Financial Activities	13

St Gwynans Pre School

Chairperson's Report for the year ended 31 August 2023

The registered body for the Pre-School is the elected committee who make any major decisions relating to the running of the group, with the day-to-day decisions being made by the Playgroup Leader, Marie Packham and Deputy Leader, Katy Broadbent. Jessica Davies, Stephanie Tharme and Nicola Jones are Playgroup Assistants.

We are members of 'Early Years Wales' who provide guidance and advice. The group is registered with CIW (Care Inspectorate Wales) and also receive inspections from Estyn. Our registration allows for a maximum of 26 children per session.

The running costs of the group have primarily been met by fees received, including the '30 Hour Childcare Offer', 10 hour funding, emergency funding for Ukrainian families, Flying Start and assisted places funding (1:1), together with grants, donations and fundraising.

The current cost per session is £11.50 and lunch club is £7.80 (£2.80 of which is paid to the school as the canteen staff provide the lunch).

It has been necessary to begin charging for cancelled sessions as our staff costs and other overheads still apply. Full rates will be charged for any sessions which are not cancelled with at least 7 days notice – this does not apply to sessions cancelled due to illness. Half the normal fee is charged for children taken out of Pre-school for holidays.

The Living Wage rose to £10.42 per hour in April 2023 for all staff on minimum wage.

At the start of the term in September 2022, we had 24 children registered, which increased to 27 by January, 18 of these were moving up to full time school in September 2023. There are currently 21 children registered for the new academic year.

All policies have been reviewed in accordance with the regulations.

We continue to have a membership with the Toy Library for an annual fee of £30, which is a useful resource.

All staff are DBS checked in line with legislation.

Staff continue to attend training courses for their professional development, including mandatory course such as, Child Protection, Food Safety, First Aid etc. Stephanie and Nicola are in the process of completing a 10 week Elklan course (an accredited training organization offering speech and language training); Stephanie has also completed Level 2 in Childcare, Learning, Play and Development, with Jessica due to complete the same course in March 2024.

Additional mandatory courses have been added this year to train all staff in the new curriculum and we have secured funding towards the costs.

From September 2022 we will be following the New Curriculum for Wales, Central to the curriculum are five development pathways:-

- Belonging
- Communication
- Exploration
- Physical Development
- Well-being

There are four purposes to the new curriculum:-

- To be ambitious, capable learners
- To be enterprising, creative contributors
- To be ethical, informed citizens
- To be healthy, confident individuals

Language, numeracy and digital competence are mandatory skills across the curriculum. We aim to ensure that, when planning learning experiences, the children have the opportunity to apply, develop and extend these skills in meaningful contexts using the five development pathways.

Our Advisory teacher from the LEA will be assisting us with how assessments of the children's development will be carried out under the new curriculum.

We were very fortunate to have been chosen by the Co-op as a local cause to support throughout 2022. 1% of own branded products purchased by members, along with carrier bag sales resulted in a donation of £1,661.21 to the Pre-school. We intend to create an area in the garden where the children can learn about growing fruit and vegetables. We plan to ask the community allotment members if they are able to offer some advice.

Our closed Facebook page remains very popular and the majority of current parents/carers joining (membership is removed once the child has left the pre-school). It has proved to be a useful tool in notifying parents of any news and events regarding the Pre-school, and for keeping parents/carers informed of the activities that the children are doing daily. An additional open Facebook page has been set up to advertise events etc to the wider community, but this will not include individual pictures of the children. However, a video to show the setting has been produced which includes some of the children and approval for this was given by the parents/ carers.

We would like to thank Salisbury's for their assistance and completing our year end accounts.

St Gwynans Pre School

Report of the Trustees for the year ended 31 August 2023

The trustees 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).

FINANCIAL REVIEW

Reserves policy

It is the view of the Trustees that sufficient reserves should be maintained to enable our charitable activities to continue for at least twelve months. This would in our view provide sufficient time for all those that rely on our services to find replacement support services should a worst case scenario occur and the organisation is continuing in its aim to reach this goal.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Trustees

The Charity is a Charitable Incorporated Organisation (CIO) with an association Governing Document. This was registered on 18 June 2018.

The Trustees serving during the year are listed within this report and all new trustees go through an induction process.

The trustees meet several times a year and each matter is determined by a simple majority of votes of the trustees present at the meeting, providing that a Quorum are present.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177411

Principal address

Early Years Unit (Ysgol Capelulo)
Treforris Road
Dwygyfylchi
Penmaenmawr
Conwy
LL34 6RA

Trustees

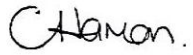
Ms F Brown
Ms C Hamon
Mr S Kennedy
Ms R Williams
Ms S Gadsby
Ms C Walker-Jones (appointed 9/2/23)
Ms M Dobrohorska (appointed 9/2/23)
Mr B Jones (appointed 9/2/23)
Ms H Griffin (appointed 9/2/23)
Ms N Davies-Nolan (appointed 9/2/23)

Independent Examiner

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

St Gwynans Pre School
Report of the Trustees
for the year ended 31 August 2023

Approved by order of the board of trustees on 11 April 2024 and signed on its behalf by:

C. Hanon.

Trustee

**Independent Examiner's Report to the Trustees of
St Gwynans Pre School**

Independent examiner's report to the trustees of St Gwynans Pre School

I report to the charity trustees on my examination of the accounts of St Gwynans Pre School (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Aled Roberts

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

11 April 2024

St Gwynans Pre School

**Statement of Financial Activities
for the year ended 31 August 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,056	-	2,056	9,483
Other trading activities	2	72,769	10,641	83,410	52,555
Investment income	3	<u>135</u>	<u>-</u>	<u>135</u>	<u>6</u>
Total		<u>74,960</u>	<u>10,641</u>	<u>85,601</u>	<u>62,044</u>
EXPENDITURE ON					
Charitable activities					
Playgroup		7,498	3,231	10,729	53,354
Additional support		(7,909)	7,909	-	-
Emergency funding for childcare for Ukrainian children		<u>53,033</u>	<u>1,200</u>	<u>54,233</u>	<u>-</u>
Total		<u>52,622</u>	<u>12,340</u>	<u>64,962</u>	<u>53,354</u>
NET INCOME/(EXPENDITURE)		22,338	(1,699)	20,639	8,690
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>47,783</u>	<u>3,091</u>	<u>50,874</u>	<u>42,184</u>
TOTAL FUNDS CARRIED FORWARD		<u>70,121</u>	<u>1,392</u>	<u>71,513</u>	<u>50,874</u>

The notes form part of these financial statements

St Gwynans Pre School

**Balance Sheet
31 August 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	-	767	767	2,961
CURRENT ASSETS					
Cash at bank and in hand		71,875	624	72,499	51,721
CREDITORS					
Amounts falling due within one year	8	(1,753)	-	(1,753)	(3,808)
NET CURRENT ASSETS		<u>70,122</u>	<u>624</u>	<u>70,746</u>	<u>47,913</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>70,122</u>	<u>1,391</u>	<u>71,513</u>	<u>50,874</u>
NET ASSETS		<u>70,122</u>	<u>1,391</u>	<u>71,513</u>	<u>50,874</u>
FUNDS	9				
Unrestricted funds				70,122	47,783
Restricted funds				<u>1,391</u>	<u>3,091</u>
TOTAL FUNDS				<u>71,513</u>	<u>50,874</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 April 2024 and were signed on its behalf by:



Trustee

The notes form part of these financial statements

St Gwynans Pre School

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 charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. There are no material uncertainties casting doubt on going concern.

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.

Equipment - 33% on cost

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

St Gwynans Pre School

**Notes to the Financial Statements - continued
for the year ended 31 August 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	1,531	2,545
Fees received	65,684	44,796
Flying start	1,262	-
3 year Funding	<u>14,933</u>	<u>5,214</u>
	<u>83,410</u>	<u>52,555</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest Income	<u>135</u>	<u>6</u>

4. 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.

5. STAFF COSTS

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

	2023	2022
	<u>5</u>	<u>4</u>
Teaching and supervision		

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,894	1,589	9,483
Other trading activities	50,584	1,971	52,555
Investment income	<u>6</u>	<u>-</u>	<u>6</u>
Total	<u>58,484</u>	<u>3,560</u>	<u>62,044</u>
EXPENDITURE ON			
Charitable activities			
Playgroup	<u>47,656</u>	<u>5,698</u>	<u>53,354</u>
NET INCOME/(EXPENDITURE)	10,828	(2,138)	8,690

St Gwynans Pre School

**Notes to the Financial Statements - continued
for the year ended 31 August 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	36,955	5,229	42,184
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>47,783</u>	<u>3,091</u>	<u>50,874</u>

7. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 September 2022 and 31 August 2023	<u>6,872</u>
DEPRECIATION	
At 1 September 2022	3,911
Charge for year	<u>2,194</u>
At 31 August 2023	<u>6,105</u>
NET BOOK VALUE	
At 31 August 2023	<u>767</u>
At 31 August 2022	<u>2,961</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	153	38
Other creditors	<u>1,600</u>	<u>3,770</u>
	<u>1,753</u>	<u>3,808</u>

9. MOVEMENT IN FUNDS

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
Unrestricted funds			
General fund	47,783	22,339	70,122
Restricted funds			
Conwy Borough Council	3,091	(1,700)	1,391
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>50,874</u>	<u>20,639</u>	<u>71,513</u>

St Gwynans Pre School

**Notes to the Financial Statements - continued
for the year ended 31 August 2023**

9. 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	74,960	(52,621)	22,339
Restricted funds			
Conwy Borough Council	10,641	(12,341)	(1,700)
TOTAL FUNDS	<u>85,601</u>	<u>(64,962)</u>	<u>20,639</u>

Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	36,955	10,828	47,783
Restricted funds			
Conwy Borough Council	5,229	(2,138)	3,091
TOTAL FUNDS	<u>42,184</u>	<u>8,690</u>	<u>50,874</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,484	(47,656)	10,828
Restricted funds			
Conwy Borough Council	3,560	(5,698)	(2,138)
TOTAL FUNDS	<u>62,044</u>	<u>(53,354)</u>	<u>8,690</u>

St Gwynans Pre School

**Notes to the Financial Statements - continued
for the year ended 31 August 2023**

9. MOVEMENT IN FUNDS - continued

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	36,955	33,167	70,122
Restricted funds			
Conwy Borough Council	5,229	(3,838)	1,391
TOTAL FUNDS	<u>42,184</u>	<u>29,329</u>	<u>71,513</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	133,444	(100,277)	33,167
Restricted funds			
Conwy Borough Council	14,201	(18,039)	(3,838)
TOTAL FUNDS	<u>147,645</u>	<u>(118,316)</u>	<u>29,329</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023 or 31 August 2022.

St Gwynans Pre School
Detailed Statement of Financial Activities
for the year ended 31 August 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	718	471
Grants	<u>1,338</u>	<u>9,012</u>
	2,056	9,483
Other trading activities		
Fundraising events	1,531	2,545
Fees received	65,684	44,796
Flying start	1,262	-
3 year Funding	<u>14,933</u>	<u>5,214</u>
	83,410	52,555
Investment income		
Interest Income	<u>135</u>	<u>6</u>
Total incoming resources	85,601	62,044
EXPENDITURE		
Charitable activities		
Wages	53,843	38,995
Pensions	490	225
Other operating leases	1,600	1,600
Insurance	419	560
Sundries	3,263	7,560
Equipment	<u>3,153</u>	<u>2,146</u>
	62,768	51,086
Support costs		
Finance		
Computer equipment	<u>2,194</u>	<u>2,268</u>
Total resources expended	<u>64,962</u>	<u>53,354</u>
Net income	<u><u>20,639</u></u>	<u><u>8,690</u></u>

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2022
for
St Gwynans Pre School**

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

St Gwynans Pre School

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St Gwynans Pre School

Chairperson's Report for the year ended 31 August 2022

Our playgroup is run by an elected committee who make the major decisions of the running of the Playgroup. The Committee is the Registered Body for the group.

There have been a number of staff changes since our last AGM. Both Sloane Gallimore (Leader) and Laura Shackleton (Deputy) tendered their resignation in March 2022, terminating their contracts at the end of the Summer term.

Both posts were advertised internally, and following interviews Marie Packham was appointed as Responsible Individual / Setting Leader and Katy Broadbent as Deputy Leader.

The subsequent vacancies were then advertised, applicants were shortlisted, interviews held and the following appointments made, all to commence in September 2022.

Jessica Davies – Playgroup Assistant (permanent)

Stephanie Tharme – Playgroup Assistant (initially on a 12 month contract)

Nicola Jones – Playgroup Assistant – One to One support for child with some 'additional needs' (temporary, dependent on funding)

Molly Gallimore, Sloane Gallimore and Laura Shackleton will remain as 'Bank' members of staff. Rhianna Williams is currently a volunteer assistant.

The Pre-school is a member of the 'Early Years Wales' organisation, who provide guidance, advice and the unit's insurance.

The unit is registered with Care Inspectorate Wales (CIW) and was last inspected in July 2019. The inspection went smoothly, thanks to the very experienced and competent staff. We received a very pleasing report and positive feedback and comments, with some minor recommendations.

Inspections are also carried out by Estyn, with the last report published in January 2017.

The unit is registered for a maximum of 26 children per session.

As a registered Charity we rely heavily on fees, fundraising, grants and donations to pay for our running costs as we are neither government run nor funded. For the financial year September 2021 to August 2022 we received grants/donations totalling £15,578.

We also receive 3-year funding from the LEA which includes a small sustainability grant to help at the beginning of each academic year - £1,557 was received in February 2022.

The setting is registered to provide the '30 Hour Childcare Offer'.

The aim of this report is to give you a snapshot into the running of the group which is a business as well as a care provider. The running costs are primarily met by fees received as well as the above listed.

Living wage rose once again for all staff on minimum wage from April 2022.

Currently, the cost of a session is £11.50 and the cost of Lunch Club is £7.80 (£2.80 payable to the school for the lunch which is provided by the school's canteen staff).

In July 2022 we had 23 children on the register by the end of the academic year (2021 – 2022); 18 of these children will move up to full time school in September 2022.

The annual review of our Policies and Procedures was carried out in September 2021.

We continue to have strong bonds with school as well as other professional bodies, i.e. Early Years Wales and Local Authority's Early Years Team.

Membership with Toy Library (£30 annual fee). Useful service for having toys and educational resources on loan.

Within our 'Developing the Setting' document for 2021–2022, and due to the unit being a little 'tired looking', we had the whole of the inside decorated by some local decorators and had additional storage shelves and noticeboards added. We also had a beautiful mural and children's well-loved characters painted by a local lady - inside the entrance and around the 'whiteboard'. This has really cheered the unit up - the costs of which were met by various grants and funding.

The resources purchased with the grant funding were mainly for the outside area, including pipes and guttering for problem solving activities, a 4-panel see through art easel, cushions in storage boxes, some wooden animal characters and a wooden garage. We also had a donation of metal kitchen utensils (pots, frying pans, whisks etc) from the LEA.

As ever, we have attended numerous courses throughout the year to continue professional development, including those mandatory courses such as Child Protection, Food Safety, First Aid etc.

Marie and Katy are both now trained to Level 2 in Makaton.

All staff are DBS checked in line with legislation.

A big thank you to members of the committee for organising a sponsored walk along Penmaenmawr Promenade on Sunday 3 April 2022 and a big 'well done' to the children who came along to take part!! All monies collected through the sponsorship were donated to the Playgroup. The owners of the Beach Cafe very kindly gave the children an ice cream of their choice once they had completed the walk.

Co-op – We were very fortunate to have been chosen by the Co-op as a local cause to support (ending 2022). Every time members shop at any Co-op, 1% of what they spent on selected own-brand products and services are donated to the Playgroup. It is planned to use this money to replace the flooring in the outside yard.

Covid is still present and continues to have its challenges for pre-school, with staff cover occasionally being problematic.

Our Playgroup Facebook page remains very popular with parents/family to the group, with the majority of parents/carers joining. It has proved to be a useful tool in notifying parents of any news and events regarding Playgroup, and for keeping carers informed of the activities that the children are doing on a regular basis.

The potential for using the Seesaw system or something similar is being investigated as a way for parents/carers to be updated on child's development etc; Seesaw is currently used in Ysgol Capelulo and provides information/details of work completed/messages etc for an individual child.

Salisbury's have produced our end of year accounts for August 2022 and continue to organise our payroll.

St Gwynans Pre School

Report of the Trustees for the year ended 31 August 2022

The trustees 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).

FINANCIAL REVIEW

Reserves policy

It is the view of the Trustees that sufficient reserves should be maintained to enable our charitable activities to continue for at least twelve months. This would in our view provide sufficient time for all those that rely on our services to find replacement support services should a worst case scenario occur and the organisation is continuing in its aim to reach this goal.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Trustees

The Charity is a Charitable Incorporated Organisation (CIO) with an association Governing Document. This was registered on 18 June 2018.

The Trustees serving during the year are listed within this report and all new trustees go through an induction process.

The trustees meet several times a year and each matter is determined by a simple majority of votes of the trustees present at the meeting, providing that a Quorum are present.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177411

Principal address

Early Years Unit (Ysgol Capelulo)
Treforris Road
Dwygyfylchi
Penmaenmawr
Conwy
LL34 6RA

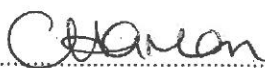
Trustees

Ms F Brown
Ms C Hamon
Mr S Kennedy
Ms R Williams
Ms H Williams (resigned 31/8/22)
Ms G Hughes (resigned 31/8/22)
Ms J Davies (resigned 31/8/22)
Ms S Gadsby
Ms C Walker-Jones (appointed 9/2/23)
Ms M Dobrohorska (appointed 9/2/23)
Mr B Jones (appointed 9/2/23)
Ms H Griffin (appointed 9/2/23)

Independent Examiner

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Approved by order of the board of trustees on 09.06.2023 and signed on its behalf by:



Trustee

**Independent Examiner's Report to the Trustees of
St Gwynans Pre School**

Independent examiner's report to the trustees of St Gwynans Pre School

I report to the charity trustees on my examination of the accounts of St Gwynans Pre School (the Trust) for the year ended 31 August 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Aled Roberts

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date:13-6-2023.....

St Gwynans Pre School

**Statement of Financial Activities
for the year ended 31 August 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		7,894	1,589	9,483	16,695
Other trading activities	2	50,584	1,971	52,555	29,554
Investment income	3	<u>6</u>	<u>-</u>	<u>6</u>	<u>1</u>
Total		<u>58,484</u>	<u>3,560</u>	<u>62,044</u>	<u>46,250</u>
EXPENDITURE ON					
Charitable activities					
Playgroup		<u>47,656</u>	<u>5,698</u>	<u>53,354</u>	<u>42,011</u>
NET INCOME/(EXPENDITURE)		10,828	(2,138)	8,690	4,239
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>36,955</u>	<u>5,229</u>	<u>42,184</u>	<u>37,945</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>47,783</u></u>	<u><u>3,091</u></u>	<u><u>50,874</u></u>	<u><u>42,184</u></u>

The notes form part of these financial statements

St Gwynans Pre School

**Balance Sheet
31 August 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	-	2,961	2,961	5,229
CURRENT ASSETS					
Debtors	8	-	-	-	50
Cash at bank and in hand		<u>51,591</u>	<u>130</u>	<u>51,721</u>	<u>36,905</u>
		51,591	130	51,721	36,955
CREDITORS					
Amounts falling due within one year	9	(3,808)	-	(3,808)	-
NET CURRENT ASSETS		<u>47,783</u>	<u>130</u>	<u>47,913</u>	<u>36,955</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>47,783</u>	<u>3,091</u>	<u>50,874</u>	<u>42,184</u>
NET ASSETS		<u>47,783</u>	<u>3,091</u>	<u>50,874</u>	<u>42,184</u>
FUNDS	10				
Unrestricted funds				47,783	36,955
Restricted funds				<u>3,091</u>	<u>5,229</u>
TOTAL FUNDS				<u>50,874</u>	<u>42,184</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 09.06.2023 and were signed on its behalf by:


.....
Trustee

St Gwynans Pre School

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 charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. There are no material uncertainties casting doubt on going concern.

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.

Equipment - 33% on cost

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

St Gwynans Pre School

**Notes to the Financial Statements - continued
for the year ended 31 August 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	2,545	1,465
Fees received	44,796	21,669
3 Year Funding	<u>5,214</u>	<u>6,420</u>
	<u>52,555</u>	<u>29,554</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Interest Income	<u>6</u>	<u>1</u>

4. 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.

5. STAFF COSTS

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

	2022	2021
	<u>4</u>	<u>4</u>
Teaching and supervision		

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,104	2,591	16,695
Other trading activities	29,554	-	29,554
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
Total	<u>43,659</u>	<u>2,591</u>	<u>46,250</u>
EXPENDITURE ON Charitable activities			
Playgroup	<u>38,695</u>	<u>3,316</u>	<u>42,011</u>
NET INCOME/(EXPENDITURE)	4,964	(725)	4,239
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>31,991</u>	<u>5,954</u>	<u>37,945</u>
TOTAL FUNDS CARRIED FORWARD	<u>36,955</u>	<u>5,229</u>	<u>42,184</u>

continued...

St Gwynans Pre School

Notes to the Financial Statements - continued
for the year ended 31 August 2022

7. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 September 2021 and 31 August 2022	<u>6,872</u>
DEPRECIATION	
At 1 September 2021	1,643
Charge for year	<u>2,268</u>
At 31 August 2022	<u>3,911</u>
NET BOOK VALUE	
At 31 August 2022	<u>2,961</u>
At 31 August 2021	<u>5,229</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>-</u>	<u>50</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	38	-
Other creditors	<u>3,770</u>	<u>-</u>
	<u>3,808</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	36,955	10,828	47,783
Restricted funds			
Conwy Borough Council	5,229	(2,138)	3,091
TOTAL FUNDS	<u>42,184</u>	<u>8,690</u>	<u>50,874</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,484	(47,656)	10,828
Restricted funds			
Conwy Borough Council	3,560	(5,698)	(2,138)
TOTAL FUNDS	<u>62,044</u>	<u>(53,354)</u>	<u>8,690</u>

continued...

St Gwynans Pre School

**Notes to the Financial Statements - continued
for the year ended 31 August 2022**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	31,991	4,964	36,955
Restricted funds			
Conwy Borough Council	5,954	(725)	5,229
TOTAL FUNDS	<u>37,945</u>	<u>4,239</u>	<u>42,184</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,659	(38,695)	4,964
Restricted funds			
Conwy Borough Council	2,591	(3,316)	(725)
TOTAL FUNDS	<u>46,250</u>	<u>(42,011)</u>	<u>4,239</u>

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	31,991	15,792	47,783
Restricted funds			
Conwy Borough Council	5,954	(2,863)	3,091
TOTAL FUNDS	<u>37,945</u>	<u>12,929</u>	<u>50,874</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	102,143	(86,351)	15,792
Restricted funds			
Conwy Borough Council	6,151	(9,014)	(2,863)
TOTAL FUNDS	<u>108,294</u>	<u>(95,365)</u>	<u>12,929</u>

continued...

St Gwynans Pre School

**Notes to the Financial Statements - continued
for the year ended 31 August 2022**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022 or 31 August 2021.

St Gwynans Pre School

**Detailed Statement of Financial Activities
for the year ended 31 August 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	471	450
Grants	9,012	13,774
JRS grant	<u>-</u>	<u>2,471</u>
	9,483	16,695
Other trading activities		
Fundraising events	2,545	1,465
Fees received	44,796	21,669
3 Year Funding	<u>5,214</u>	<u>6,420</u>
	52,555	29,554
Investment income		
Interest Income	<u>6</u>	<u>1</u>
Total incoming resources	62,044	46,250
EXPENDITURE		
Charitable activities		
Wages	38,995	31,851
Pensions	225	192
Other operating leases	1,600	810
Insurance	560	727
Sundries	7,560	4,828
Equipment	<u>2,146</u>	<u>2,049</u>
	51,086	40,457
Support costs		
Finance		
Computer equipment	<u>2,268</u>	<u>1,554</u>
Total resources expended	<u>53,354</u>	<u>42,011</u>
Net income	<u><u>8,690</u></u>	<u><u>4,239</u></u>

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2021
for
St Gwynans Pre School**

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

St Gwynans Pre School

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St Gwynans Pre School
Chairperson's Report
for the year ended 31 August 2021

Since our last AGM, Georgia Smith resigned from the playgroup, but agreed to work on a casual basis - covering staff absences etc. Sloane Gallimore is the Responsible Person/Leader, Laura Shackleton is Deputy Leader. Katy Broadbent and Marie Packham are Playgroup Assistants, with Kara Prior and Molly Gallimore being Bank members of staff.

We are members of the 'Early Years Wales' who give us guidance, act as an advisory service and through whom we obtain our Insurance. We are registered with the CIW and are also inspected by Estyn. Our registration allows us to take a maximum of 26 children per session.

The aim of this report is to give you a snap shot into the running of the group which is a business as well as a care provider. The running costs are primarily met by fees received as well as funding from '30 Hour Childcare Offer' and 'Foundation Phase 3 Year Funding'. Attached is the end of year account report which clearly shows income and expenditure. A recent/up-to-date account of income and expenditure is also available.

Currently, the cost of a session is £10.00 and the cost of Lunch Club is £4.50 (£2.75 payable to the school for the lunch which is provided by the school's canteen staff).

In September 2020 we started with 18 children on the register, after losing 18 to full time school. This number has increased to 29 as of today's date with more on the waiting list for September onwards (2021). Of these numbers 11 are projected to be leaving us for full time school.

As a registered Charity we rely heavily on fees, fundraising, grants and donations to pay for our running costs as we are neither government run or funded. For the financial year September 2018 to date, we received a number of grants/donations. Laura Shackleton has produced a report that itemises what the preschool has received over the last 2 years

We are delighted with our new 'Outdoor Play Area' - funded by Conwy Small Grant Scheme, plus donations from Treforris Stores and the generosity of Ian Shackleton - who also put towards the new area, while giving his time to plan and put everything in place. Thank you to Ian's family who also gave him support along the way!

Unfortunately, the Pandemic saw the preschool have 2 periods of closure - from 26 March 2020 until the end of the Summer term in July. We reopened for the new academic year in September 2020, but it was necessary for us to close our doors once again from January 2021 to the end of February. During our closure staff were furloughed.

In preparing for reopening in a way that we could not have imagined - staff kept in touch with parents and children on our Facebook page - giving ideas for activities and things to do while at home and being out and about. Children/parents shared their news, along with some activity ideas for others to try. Online courses and training were shared with parents. Our secretary (Fay Brown) arranged some weekly 'Zoom' meetings allowing for parents and children to keep in touch. We were thrilled with how adaptable our parents and children have been and pleased that we were able to keep connected.

Staff have worked together with the committee to adapt procedures and introduce new ways of working in-line with the frequently changing guidance (as set out by the authorities). While at times, we have experienced some challenges - we have all worked together and risen to the challenge in order to provide a safe environment for staff to work in and for children to enjoy their play, socialising with one another and experiencing many fun and educational activities

We introduced a temporary measure by not allowing children to attend St. Gwynan's preschool where they are attending other settings ie schools, nurseries etc so as to reduce any possible risks of transmitting the Covid-19 virus within the preschool. Moving forward, we hope that this temporary measure will not be necessary from September 2021, however, we will remain flexible that should case numbers rise in the Autumn, we may have to consider reintroducing it in order to protect staff and service-users.

Policies and Procedures were reviewed and passed in accordance with regulations from September 2020. Changes to procedures were necessary due to the current Pandemic and will be kept under regular review in-line with Government guidance.

We continue to have strong bonds with school as well as other professional bodies ie Early Year Wales team and the Local Authority's Early Years Team.

Unfortunately, we haven't been able to renew our Toy Library membership this year, due to them not currently operating because of the current circumstances.

Staff have attended a number of courses/training throughout the year to continue professional development, however we have had to get used to doing them remotely online, which has taken some getting used to. Courses have included mandatory courses such as Child Protection, Food Safety with other training including - Additional Learning Needs and *Elklan's Speech, Language & Communication. A big thank you to all staff who attend courses in order to further their knowledge and skills

* Elklan is an accredited training organisation offering Speech & Language training

St Gwynans Pre School
Chairperson's Report
for the year ended 31 August 2021

All staff are DBS checked in line with legislation. Marie Packham and Kara Prior completed their Level 3 NVQ in Childcare Learning & Development July 2020.

The Foundation Phase Profile scheme - this is mandatory for all schools and at St. Gwynan's, we aim to complete our baseline assessments from the scheme with our funded children and register our scores with the Advisory Teacher from the LEA during January and then again during the Summer term (prior to the Summer break). Baseline assessments and scores are also carried out with children turning 3 between January and March. The scores are collected for all children on the scheme - this gives a snapshot of a child's ability of where they are at developmentally on entering the Foundation Phase. However, this year due to the disruptions caused by the Pandemic we have been advised by the Early Years team that staff should not feel pressured this year with scoring the children for the purpose of their profiles, but to focus on the wellbeing of our children - it was felt that this is paramount during the present time.

The Foundation Phase has 7 areas of learning which are delivered through practical activities and active learning experiences both indoors and outdoors. The areas of learning are:

- personal and social development, well-being and cultural diversity
- language, literacy and communication skills
- mathematical development
- Welsh language development
- knowledge and understanding of the world
- physical development
- creative development

Co-op - We were really pleased to have been chosen by the Co-op as a local cause to support last year and were presented with £1700. We applied again and were fortunate enough to be part of the scheme for this year until October 2021.

Salisbury's have produced our end of year accounts for August 2021 and since January 2021 have been organising our payroll also.

St Gwynans Pre School
Report of the Trustees
for the year ended 31 August 2021

The trustees 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).

FINANCIAL REVIEW

Reserves policy

It is the view of the Trustees that sufficient reserves should be maintained to enable our charitable activities to continue for at least twelve months. This would in our view provide sufficient time for all those that rely on our services to find replacement support services should a worst case scenario occur and the organisation is continuing in its aim to reach this goal.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Trustees

The Charity is a Charitable Incorporated Organisation (CIO) with an association Governing Document. This was registered on 18 June 2018.

The Trustees serving during the year are listed within this report and all new trustees go through an induction process.

The trustees meet several times a year and each matter is determined by a simple majority of votes of the trustees present at the meeting, providing that a Quorum are present.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1177411

Principal address

Early Years Unit (Ysgol Capelulo)
Treforris Road
Dwygyfylchi
Penmaenmawr
Conwy
LL34 6RA

Trustees

Mr J O'Leary (resigned 27/4/21)
Ms F Brown
Ms K Spencer (resigned 27/4/21)
Ms H Edney (resigned 27/4/21)
Ms C Hamon
Mr S Kennedy (appointed 27/4/21)
Ms R Williams (appointed 27/4/21)
Ms H Williams (appointed 27/4/21)
Ms G Hughes (appointed 27/4/21)
Ms J Davies (appointed 27/4/21)
Ms S Gadsby (appointed 27/4/21)

Independent Examiner

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Approved by order of the board of trustees on 29/04/2022 and signed on its behalf by:

C. Hamon
Trustee

**Independent Examiner's Report to the Trustees of
St Gwynans Pre School**

Independent examiner's report to the trustees of St Gwynans Pre School

I report to the charity trustees on my examination of the accounts of St Gwynans Pre School (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Salisbury & Company Business Solutions Ltd

Salisbury & Company
Chartered Accountants
Irish Square
Upper Denbigh Road
St Asaph
Denbighshire
LL17 0RN

Date: 29/04/22

St Gwynans Pre School

**Statement of Financial Activities
for the year ended 31 August 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		14,104	2,591	16,695	17,344
Other trading activities	2	29,554	-	29,554	38,773
Investment income	3	1	-	1	17
Total		<u>43,659</u>	<u>2,591</u>	<u>46,250</u>	<u>56,134</u>
 EXPENDITURE ON					
Charitable activities					
Playgroup		38,695	3,316	42,011	42,465
NET INCOME/(EXPENDITURE)		<u>4,964</u>	<u>(725)</u>	<u>4,239</u>	<u>13,669</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		31,991	5,954	37,945	24,276
TOTAL FUNDS CARRIED FORWARD		<u><u>36,955</u></u>	<u><u>5,229</u></u>	<u><u>42,184</u></u>	<u><u>37,945</u></u>

The notes form part of these financial statements

St Gwynans Pre School

Balance Sheet 31 August 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	-	5,229	5,229	1,510
CURRENT ASSETS					
Debtors	8	50	-	50	240
Cash at bank and in hand		36,905	-	36,905	36,222
		<u>36,955</u>	<u>-</u>	<u>36,955</u>	<u>36,462</u>
CREDITORS					
Amounts falling due within one year	9	-	-	-	(27)
		<u>36,955</u>	<u>-</u>	<u>36,955</u>	<u>36,435</u>
NET CURRENT ASSETS					
		<u>36,955</u>	<u>5,229</u>	<u>42,184</u>	<u>37,945</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>36,955</u>	<u>5,229</u>	<u>42,184</u>	<u>37,945</u>
NET ASSETS					
		<u>36,955</u>	<u>5,229</u>	<u>42,184</u>	<u>37,945</u>
FUNDS	10				
Unrestricted funds				36,955	31,991
Restricted funds				5,229	5,954
TOTAL FUNDS				<u>42,184</u>	<u>37,945</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/04/2022 and were signed on its behalf by:


Trustee

The notes form part of these financial statements

**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 charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial. There are no material uncertainties casting doubt on going concern.

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.

Equipment - 33% on cost

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

St Gwynans Pre School

Notes to the Financial Statements - continued for the year ended 31 August 2021

2. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising events	1,465	373
Fees received	21,669	32,999
3 Year Funding	6,420	5,401
	<u>29,554</u>	<u>38,773</u>

3. INVESTMENT INCOME

	2021 £	2020 £
Interest Income	<u>1</u>	<u>17</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 4	2020 5
Teaching and supervision	<u>4</u>	<u>5</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,180	6,164	17,344
Other trading activities	38,773	-	38,773
Investment income	<u>17</u>	<u>-</u>	<u>17</u>
Total	<u>49,970</u>	<u>6,164</u>	<u>56,134</u>
EXPENDITURE ON			
Charitable activities	42,255	210	42,465
Playgroup	<u>7,715</u>	<u>5,954</u>	<u>13,669</u>
NET INCOME			
RECONCILIATION OF FUNDS			
Total funds brought forward	24,276	-	24,276
TOTAL FUNDS CARRIED FORWARD	<u>31,991</u>	<u>5,954</u>	<u>37,945</u>

St Gwynans Pre School

Notes to the Financial Statements - continued for the year ended 31 August 2021

7. TANGIBLE FIXED ASSETS			Equipment £
COST			1,599
At 1 September 2020			5,273
Additions			<u>6,872</u>
At 31 August 2021			
DEPRECIATION			89
At 1 September 2020			1,554
Charge for year			<u>1,643</u>
At 31 August 2021			
NET BOOK VALUE			5,229
At 31 August 2021			<u>1,510</u>
At 31 August 2020			<u></u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
		-	239
Trade debtors		50	1
Other debtors		<u>50</u>	<u>240</u>
		<u></u>	<u></u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
		-	27
Taxation and social security		<u></u>	<u></u>
		<u></u>	<u></u>
10. MOVEMENT IN FUNDS		Net movement in funds	At 31/8/21
	At 1/9/20	£	£
	£		
Unrestricted funds	31,991	4,964	36,955
General fund			
Restricted funds	5,954	(725)	5,229
Conwy Borough Council			
TOTAL FUNDS	<u>37,945</u>	<u>4,239</u>	<u>42,184</u>

St Gwynans Pre School

**Notes to the Financial Statements - continued
for the year ended 31 August 2021**

10. 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	43,659	(38,695)	4,964
Restricted funds			
Conwy Borough Council	2,591	(3,316)	(725)
TOTAL FUNDS	<u>46,250</u>	<u>(42,011)</u>	<u>4,239</u>

Comparatives for movement in funds

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	24,276	7,715	31,991
Restricted funds			
Conwy Borough Council	-	5,954	5,954
TOTAL FUNDS	<u>24,276</u>	<u>13,669</u>	<u>37,945</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,970	(42,255)	7,715
Restricted funds			
Conwy Borough Council	6,164	(210)	5,954
TOTAL FUNDS	<u>56,134</u>	<u>(42,465)</u>	<u>13,669</u>

St Gwynans Pre School

**Notes to the Financial Statements - continued
for the year ended 31 August 2021**

10. 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	24,276	12,679	36,955
Restricted funds			
Conwy Borough Council	-	5,229	5,229
TOTAL FUNDS	<u>24,276</u>	<u>17,908</u>	<u>42,184</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	93,629	(80,950)	12,679
Restricted funds			
Conwy Borough Council	8,755	(3,526)	5,229
TOTAL FUNDS	<u>102,384</u>	<u>(84,476)</u>	<u>17,908</u>

11. RELATED PARTY DISCLOSURES

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

St Gwynans Pre School

**Detailed Statement of Financial Activities
for the year ended 31 August 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies	450	629
Gifts and donations	13,774	10,469
Grants	2,471	5,154
JRS grant	-	1,092
Supported places	<u>16,695</u>	<u>17,344</u>
 Other trading activities	 1,465	 373
Fundraising events	21,669	32,999
Fees received	6,420	5,401
3 Year Funding	<u>29,554</u>	<u>38,773</u>
 Investment income	 1	 17
Interest Income	<u>46,250</u>	<u>56,134</u>
Total incoming resources		
 EXPENDITURE		
Charitable activities	31,851	35,297
Wages	192	147
Pensions	810	1,400
Other operating leases	727	618
Insurance	4,828	2,547
Sundries	2,049	2,367
Equipment	<u>40,457</u>	<u>42,376</u>
 Support costs		
Finance	1,554	89
Computer equipment	<u>42,011</u>	<u>42,465</u>
Total resources expended	<u>4,239</u>	<u>13,669</u>
Net income		

This page does not form part of the statutory financial statements