

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

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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

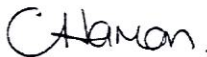
Trustees

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').

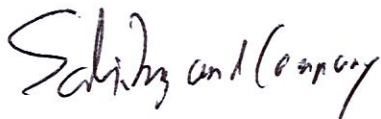
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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
	<u>9,219</u>
At 31 August 2025	<u>9,219</u>
DEPRECIATION	
At 1 September 2024	7,290
Charge for year	775
	<u>8,065</u>
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
	<u>66,125</u>	<u>(9,344)</u>	<u>56,781</u>
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)	-
	<u>69,015</u>	<u>(78,359)</u>	<u>(9,344)</u>
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
	-	1,749
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
	67,479	66,505
Investment income		
Interest Income	336	294
Charitable activities		
Grants	1,200	-
Total incoming resources	69,015	68,548
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
	75,992	71,987
Support costs		
Finance		
Computer equipment	775	1,185
Total resources expended	78,359	73,936
Net expenditure	(9,344)	(5,388)

This page does not form part of the statutory financial statements