

CARMEL PLAYGROUP CIO
(formerly CARMEL PLAYGROUP AND TODDLERS)

Financial Statements
For the Year Ended
31st August 2024

Charity Number
1177864

CARMEL PLAYGROUP
(formerly CARMEL PLAYGROUP AND TODDLERS)

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For the Year Ended
31st August 2024

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CARMEL PLAYGROUP
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For the Year Ended
31st August 2024

CHARITY INFORMATION

TRUSTEES

Carl Pearce (Chair)
Natalie White (from Sept 23)
Michaela Blythin (from Sept 23)
Bethan Williams (from Nov 23)
Hannah Chowdhury (from Jan 24)

CHARITY NUMBER

1177864

BANKERS

HSBC
High Street
Shotton

CONTACT INFORMATION

Ysgol Bro Carmel
Carmel Road
Carmel
Holywell
Flintshire
United Kingdom
CH8 8NU

CARMEL PLAYGROUP **(formerly CARMEL PLAYGROUP AND TODDLERS)**

Trustees' Report

The Trustees present their annual report with the accounts of the charity for the Year Ended 31st August 2024.

THE OBJECTS OF THE CHARITY

The objects of CARMEL PLAYGROUP (hereinafter referred to as CPG) are:

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.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The Charity meets the Charity Commission's public benefit criteria under both the advancement of education, the advancement of citizenship or community development headings.

GOVERNANCE AND MANAGEMENT STRUCTURE

The charity's governing document is its constitution and the charity was registered, with the Charity Commission, as a Charitable Incorporated Organisation (CIO) on 9 April 2018.

CIO - ASSOCIATION Registered 09 Apr 2018

The Board of Trustees is responsible for the strategic direction and policy of the charity. The day to day running of the charity is delegated to paid staff and volunteers.

ACHIEVEMENTS AND PERFORMANCE IN THE YEAR

The Playgroup were active during the period having relocated to a purpose built section of the school. The trustees took the strategic decision to end the toddler sessions and we worked flexibly to improve our sustainability by adjusting the scheduled hours to concentrate on the morning sessions. Income was significantly up due to the Welsh government support for childcare places. However, unfortunately, the new building, although a fantastic venue for the children, incurs significantly higher rent which has impacted on our net operating position.

PLANS FOR FUTURE PERIODS

We work with the school and staff to ensure our the education is provided as cost effectively as possible.

FINANCIAL REVIEW

CPGs' policy on reserves is to hold sufficient resources to continue the charitable activities of the CPG should income and fundraising activities fall short. Any surplus funds which are not likely to be needed to pay for activities are placed on deposit to earn interest.

We also need to increase these unrestricted funds in order to meet any unforeseen expenditure that may occur, for example property repairs.

Approved by the Trustees on June 2025

Signed on its behalf Carl Pearce

**Independent Examiner's report to the
Trustees of Carmel Playgroup**

I report on the accounts for the Charity for the year ended 31st August 2024, which are set out on pages 5 to 6.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met ; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed :



30/06/2025

Steven Paul Kell FCA
SP Kell Chartered Accountants
Unit 7a
Lon Parcwr Business Park
Ruthin
Denbighshire
LL15 1NJ

CARMEL PLAYGROUP

Statement of Financial Activities

Carmel Playgroup CIO
(Formerly Carmel Playgroup and Toddlers CIO)

Receipts and payments accounts

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For the period from	Period start date 01/09/2023	To	Period end date 31/08/2024
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
WG Pupil Grants	30,920		-	30,920	41,188
FCC Funds	12,061	-	-	12,061	7,016
Fees	17,538	-	-	17,538	
Grants	-	6,058	-	6,058	12,750
Interest	115	-	-	115	43
Other in		-	-	-	222
		-	-	-	-
Sub total (Gross income for AR)	60,634	6,058	-	66,692	61,219
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	60,634	6,058	-	66,692	61,219
A3 Payments					
Wages £	54,158	720	-	54,878	43,203
Membership £	35		-	35	35
Rent £	6,560		-	6,560	945
Expenses £	369		-	369	282
Telephone £	173		-	173	298
Equipment £	11	2,000	-	2,011	405
Insurance £	856		-	856	388
Uniform £	514		-	514	141
Snack £	2,373		-	2,373	981
Software	167		-		-
Payroll	360		-	360	480
Accountancy			-	167	438
Bank charges	60		-	60	60
Misc £	652		-	652	13,144
Sub total	66,288	2,720	-	69,008	60,800
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	66,288	2,720	-	69,008	60,800
Net of receipts/(payments)	- 5,655	3,338	-	- 2,316	420
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	23,934	-	-	23,934	23,514
Cash funds this year end	18,279	3,338	-	21,617.21	23,934

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash Account	-	-	-
	Bank Current Account	12,139.63	3,338	-
	Treasurer Account	6,139.38	-	-
	Total cash funds	18,279.01	3,338	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

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Notes forming part of the Financial Statements
for the Year Ended 31st August 2024

1 ACCOUNTING POLICIES

Basis of Accounting

The Financial Statements have been prepared in accordance with the guidelines of the Charity Commission on a receipts and payments basis.

2 FUNDS

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.

Unrestricted Funds

The Trustees have resolved that the financial reserves of the Charity should be reviewed on a regular basis and that adequate provision is made for unforeseen expenses whilst also being minded that reserves should not be held without valid reason.

3 TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

4 RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year.

5 EMPLOYEES

The average monthly number of employees during the year was:

2024
Number
4

2023
Number
4