

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

England & Wales · Charity number 1180672

Details

Other names SYCHDYN PLAYGROUP/PARENT AND TODDLERS

Status Registered

Legal form CIO

Registered 2018-11-13

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

Contact

Address Sychdyn Cp School
Vownog Road
Sychdyn
Mold
Clwyd
CH7 6ED

Phone 07508952847

Email sychdynplaygroup@gmail.com

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: Sychdyn PlayGroup operates within Sychdyn County Primary School. We are a playgroup for children aged two years old to school year. We provide a range of different activities all supervised by qualified staff.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Flintshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£63,663	£54,313	-	-
2023-08-31	£48,847	£39,943	-	-
2022-08-31	£16,600	£13,500	-	-
2021-08-31	£17,745	£14,337	-	-
2020-08-31	£14,861	£13,049	-	-
2019-08-31	£15,920	£14,474	-	-

Trustees

Name	Role	Appointed
Annalise Gray		2024-11-21
Jessica Evans		2024-11-21
Natalie Hughes		2024-11-21

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

England & Wales - Charity number 1180672

Accounts

Charity registration number 1180672

SYCHDYN PLAYGROUP/PARENT AND TODDLER
GROUP

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Jessica Evans
Annalise Gray
Natalie Hughes

Charity number

1180672

Principal address

Sychdyn Cp School
Vownog Road
Sychdyn
MOLD
Clwyd
CH7 6ED

Independent examiner

Jan McDermott & Co. Ltd Chartered Accountants
2nd Floor
56 Hamilton Square
Birkenhead
CH41 5AS

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

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TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The object of the charity is to provide childcare to the local community for children 2yrs and 3months –4yrs. Main activities involve caring for children within a setting that promotes child-led play. We accept early entitlement funding for children. We offer planned curriculum in accordance with the foundation phase with a high ratio of adults to children. We offer the promotion of Welsh speaking.

Achievements and performance

Main achievements are that the charity continues to offer places for term times, deliver EYFP to a high standard and encourage continuous professional development for staff members.

Financial review

It is the policy of the Charity that general funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Naomi Baker - resigned on 21/11/24
Sarah Henderson – resigned on 21/11/24
Jane Edwards – resigned on 21/11/24
Jessica Evans – appointed on 21/11/24
Annalise Gray – appointed on 21/11/24
Natalie Hughes – appointed on 21/11/24

Supplier payment policy

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing to the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the charity's contractual and other legal obligations.

There were no trade creditors of the charity at the year-end.

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

The Trustee's report was approved on 5th May 2026 by the Board of Trustees.

Jessica Evans.....

Annalise Gray.....

Natalie Hughes.....

INDEPENDENT EXAMINER'S REPORT

**TO THE TRUSTEES OF THE SYCHDYN PLAYGROUP/PARENT AND
TODDLER GROUP**

I report to the Trustees on my examination of the financial statements of Sychdyn Playgroup and Toddler Group for the year ended 31 August 2024.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Jan McDermott & Co. Ltd Chartered Accountants

2nd Floor
56 Hamilton Square
Birkenhead
CH41 5AS

Dated:

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	General funds 2024 £	General funds 2023 £
<u>Income from:</u>			
Charitable Donations		-	-
Grant Income		-	-
Other Revenue		-	36
Charitable activities		50,295	48,569
Sustainability Grant		-	-
Training Grant		13,368	282
Total income		63,663	48,887
<u>Expenditure on:</u>			
Charitable activities	3	54,313	39,943
<u>Other Income</u>			
Interest Income		276	86
Net expenditure for the year		9,626	9,030
Net movement in funds		9,626	9,030
Fund balances at 1 September 2023		12,385	3,355
Fund balances at 31 August 2024		22,011	12,385

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible fixed assets	7	127	318
		<u>127</u>	<u>318</u>
Current assets			
Debtors	5	111	781
Cash at bank and in hand		25,140	12,982
		<u>25,251</u>	<u>13,763</u>
Creditors: amount falling due within one year	6	(3,367)	(1,696)
Net current assets		<u>21,884</u>	<u>12,067</u>
Total assets less current liabilities		<u>22,011</u>	<u>12,385</u>
Net assets		<u>22,011</u>	<u>12,385</u>
Income Funds			
General funds		<u>22,011</u>	<u>12,385</u>

The financial statements were approved by the Trustees on 5th May 2026

Jessica Evans

Annalise Gray.....

Natalie Hughes.....

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Sychdyn Playgroup/Parent and Toddler Group operates within Sychdyn County Primary School. We are a playgroup for children aged two years old to school year. We provide a range of different activities, all supervised by qualified staff.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

General funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognized when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognized on receipt. Other donations are recognized once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

Legacies are recognized on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortized cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortized.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognized at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortized.

Debt instruments are subsequently carried at amortized cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognized initially at transaction price and subsequently measured at amortized cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognized when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

3 Charitable activities

	2024	2023
£	£	
Children's Entertainment	26	-
Direct Wages	40,122	35,010
Direct Expenses	1,229	-
Accountancy fees	1,885	1,314
Cleaning	400	-
Depreciation Expense	191	214
General Expenses	234	359
Insurance	606	464
Pensions Costs	539	271
Postage, Freight & Courier	-	-
Printing & Stationery	200	26
Rent	5,500	2,239
Repairs & Maintenance	2,892	-
Staff Training	<u>489</u>	<u>46</u>
	<u>54,313</u>	<u>39,943</u>

4 Employees

There were 4 employees during the year. (2023 - 4)

5 Debtors

	2024	2023
	£	£
Accounts receivable 1	111	512
PAYE/NIC	<u>-</u>	<u>269</u>
	<u>111</u>	<u>781</u>

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	3,059	1,175
Maternity Allowance	-	423
Pension Payable	112	98
PAYE/NIC	<u>196</u>	<u>-</u>
	<u>3,367</u>	<u>1,696</u>

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 31 AUGUST 2024

7 Tangible fixed assets

Cost or valuation	Computer Equipment	Other Equipment	Total
	£	£	£
At 01 September 2023	630	502	1,132
Additions	-	-	-
Disposals	-	-	-
At 31 August 2024	<u>630</u>	<u>502</u>	<u>1,132</u>
Depreciation			
At 01 September 2023	564	250	814
Charge for year	66	125	191
On disposals	-	-	-
At 31 August 2024	<u>630</u>	<u>375</u>	<u>1,005</u>
Net book values			
Closing balance as at 31 August 2024	-	127	127
Opening balance as at 01 September 2023	<u>66</u>	<u>252</u>	<u>318</u>

8 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

England & Wales - Charity number 1180672

Accounts

SYCHDYN PLAYGROUP/PARENT AND TODDLER
GROUP

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Naomi Baker
Annalise Gray
Jessica Evans
Natalie Hughes

Charity number

1180672

Principal address

Sychdyn County Primary School
Vownog
CH7 6ED

Independent examiner

Jan McArd
Jan McDermott & Co. Ltd Chartered Accountants
2nd Floor
56 Hamilton Square
Birkenhead
CH41 5AS

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

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TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The object of the charity is to provide childcare to the local community for children 2yr3months –4yrs. Main activities involve caring for children within a setting that's promotes child led play. We accept early entitlement funding for children. We offer planned curriculum in accordance with the foundation phase with a high ration of adults to children. We offer the promotion of welsh speaking.

Achievements and performance

Main achievements continue to offer places for successful term times, delivering EYFP to a high standard. Encouraging continuous professional development for staff members.

Financial review

It is the policy of the Charity that general funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six-month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Naomi Baker

Annalise Gray

Jessica Evans

Natalie Hughes

Supplier payment policy

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the charity's contractual and other legal obligations.

There were no trade creditors of the charity at the year-end.

The Trustee's report was approved on behalf of the Board of Trustees.

Annalise Gray

Trustee/Treasurer

Date: 11th March 2025

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP**

I report to the Trustees on my examination of the financial statements of Sychdyn Playgroup/Parent and Toddler Group for the year ended 31 August 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Jan McArd

Jan McDermott & Co. Ltd Chartered Accountants

2nd Floor
56 Hamilton Square
Birkenhead
CH41 5AS

Dated: 11th March 2025

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	General funds 2023 £	General funds 2022 £
<u>Income from:</u>			
Charitable Donations		-	16
Grant Income		-	4,639
Other Revenue		36	3,632
Charitable activities		48,569	6,965
Sustainability Grant		-	1,000
Training Grant		282	348
Total income		48,887	16,600
<u>Expenditure on:</u>			
Charitable activities	3	39,943	18,072
Other Income			
Interest Income		86	2
Net expenditure for the year/ Net movement in funds		9,030	(1,470)
Fund balances at 1 September 2022		3,355	4,825
Fund balances at 31 August 2023		12,385	3,355

The statement of financial activities includes all gains and losses recognized in the year.

All income and expenditure derive from continuing activities.

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible fixed assets	7	318		532	
Current assets					
Debtors	5	781		570	
Cash at bank and in hand		12,982		3,851	
		<u>14,031</u>		<u>4,953</u>	
Creditors: amounts falling due within one year					
	6	(1,696)		(1,598)	
Net current assets			<u>12,385</u>		<u>3,355</u>
Income funds					
General funds			<u>12,385</u>		<u>3,355</u>
			<u>12,385</u>		<u>3,355</u>

The financial statements were approved on behalf of Trustees on 11th March 2025

Annalise Gray
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Sychdyn Play Group operates within Sychdyn County Primary School. We are a playgroup for children aged two years old to school year. We provide a range of different activities all supervised by qualified staff.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

General funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognized when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognized on receipt. Other donations are recognized once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

Legacies are recognized on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortized cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortized.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognized at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortized.

Debt instruments are subsequently carried at amortized cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognized initially at transaction price and subsequently measured at amortized cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognized when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

3 Charitable activities

	2023	2022
Children's Entertainment	-	220
Direct Wages	35,010	13,260
Accountancy fees	1,314	1,174
Cleaning	-	96
Depreciation Expense	214	337
General Expenses	359	36
Insurance	464	194
Pensions Costs	271	-
Postage, Freight & Courier	-	2
Printing & Stationery	26	21
Rent	2,239	1,588
Staff Training	46	1,144
	<u>39,943</u>	<u>18,072</u>

4 Employees

There were 4 employees during the year.

5 Debtors

	2023	2022
	£	£
Accounts receivable	512	238
PAYE/NIC	269	269
Net Wages	-	63
	<u>781</u>	<u>570</u>

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,175	1,175
Maternity Allowance	423	423
Pension Payable	98	-
	<u>1,696</u>	<u>1,598</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

7 Tangible fixed assets

Cost or valuation	Computer Equipment	Other Equipment	Total
	£	£	£
At 01 September 2022	630	502	1,132
Additions	-	-	-
Disposals	-	-	-
At 31 August 2023	630	502	1,132
Depreciation			
At 01 September 2022	475	125	600
Charge for year	89	125	214
On disposals	-	-	-
At 31 August 2023	564	250	814
Net book values			
Closing balance as at 31 August 2023	66	252	318
Opening balance as at 01 September 2022	377	155	532

8 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

England & Wales - Charity number 1180672

Accounts



Trustees' Annual Report for the period

From **1.9.21** Period start date To **31.8.22** Period
end date

Charity name: **Sychdyn Playgroup and Toddler Group**

Charity registration number: **1180672**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	We provide childcare to the local community for children 2yr3months – 4yrs.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Main activities involve caring for children within a setting that's promotes child led play. We accept early entitlement funding for children. We offer planned curriculum in accordance with the foundation phase with a high ration of adults to children. We offer the promotion of welsh speaking.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees have regular meeting and regard guidance.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

--	--	--

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Main achievements continue to offer places for successful term times, delivering EYFP to a high standard. Encouraging continuous professional development for staff members.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Trustees have reviewed and are in a good position to continue to move forward.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Nil
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	We will need to look at fundraising in the future and hope to attract more placements for more children to attend.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Trust deed
How is the charity constituted? (e.g unincorporated association , CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Parents wishing to put names forward at AGM will be voted in by current members.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Sychdyn Platgroup and Toddler Group
Other name the charity uses	
Registered charity number	1180672
Charity's principal address	Sychdyn County Primary School, Vownog, CH7 6ED

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jane Edwards	School		Committee
2	Sarah Henderson	Parent		Committee
3	Naomi Baker	Parent		Committee
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	nil
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	nil
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	nil

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

N Baker

Full name(s)

Naomi Baker

Position (eg Secretary,
Chair, etc)

Treasurer

Date

30.06.23

Profit and Loss

Sychdyn Playgroup/Parent and Toddler Group For the year ended 31 August 2022

2022

Turnover

Other Revenue	3,631.83
Charitable Donations	16.07
Sales	6,964.50
Sustainability Grant	1,000.00
Training Grant	348.00
Grant Income	4,639.50
Total Turnover	16,599.90

Cost of Sales

Direct Wages	13,260.28
Children's Entertainment	220.00
Total Cost of Sales	13,480.28

Gross Profit

3,119.62

Administrative Costs

Accountancy fees	1,174.40
Cleaning	96.40
Depreciation Expense	337.00
General Expenses	34.96
Insurance	194.20
Postage, Freight & Courier	1.93
Printing & Stationery	21.39
Rent	1,587.60
Staff Training	1,144.00
Total Administrative Costs	4,591.88

Operating Profit

(1,472.26)

Other Income

Interest Income	2.19
Total Other Income	2.19

Profit on Ordinary Activities Before Taxation

(1,470.07)

Profit after Taxation

(1,470.07)

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

England & Wales - Charity number 1180672

Accounts



Trustees' Annual Report for the period

From **1.9.20** Period start date To
31.8.21 Period end date

Charity name: **Sychdyn Playgroup and Toddler Group**

Charity registration number: **1180672**

Objectives and Activities

	SORP reference	
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Contribution made by	Para 1.38	

volunteers		
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Main achievements continue to offer places for successful term times, delivering EYFP to a high standard. Encouraging continuous professional development for staff members.

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Additional information (optional)

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Relationship with any related parties	Para 1.51	
Other		

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Other name the charity uses	
Registered charity number	1180672

Charity's principal address	Sychdyn County Primary School, Vownog, CH7 6ED

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jane Edwards	School		Committee
2	Sarah Henderson	Parent		Committee
3	Liam Hughes	Parent		Committee
4				
5				
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Corporate trustees - names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	nil
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	nil
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	nil

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

N Baker

Full name(s)

Naomi Baker

**Position (eg
Secretary, Chair, etc)**

Treasurer

Date

28.10.22

Sychdyn Playgroup/Parent and Toddler Group

Accounts for the year ended 31 August 2021

Sychdyn Playgroup/Parent and Toddler Group
 Balance Sheet
 As at 31 August 2021

	2021 £	2020
Fixed Assets		
Computer Equipment	366.89	257.34
Total Fixed Assets	366.89	257.34
Current Assets		
<i>Cash at Bank</i>		
Current Account	50.00	50.00
Savings Account	4,525.86	6,931.51
Total Current Assets	4,575.86	6,981.51
Current Liabilities		
Accounts Payable	-	-
Accruals	-	1,891.67
Payroll Liabilities	118.11	329.67
Total Current Liabilities	118.11	2,221.34
Net Assets	4,824.64	5,017.51
Reconciliation of Funds		
Result for the year	-	192.87
Funds brought forward	5,017.51	5,386.94
Total Funds carried forward	4,824.64	5,017.51

Sychdyn Playgroup/Parent and Toddler Group
Income & Expenditure Account
For the year ended 31 August 2021

	2021 £	2020
Income		
Fee Income	6,303.75	3,873.50
Charitable Donations	208.71	623.72
Other Revenue	6,005.70	3,303.50
Government & Other Grant Income	5,227.32	7,059.33
Total Income	17,745.48	14,860.05
Direct Costs		
Direct Wages	13,881.32	12,627.35
Direct Expenses	456.36	421.46
Total Direct Costs	14,337.68	13,048.81
Gross Surplus	3,407.80	1,811.24
Administrative Costs		
Accountancy Fees	1,328.33	582.47
General Expenses	346.74	167.95
Insurance	186.26	178.70
Rent	1,461.60	1,136.20
Repairs & Maintenance	138.00	-
Depreciation	140.41	122.66
Total Administrative Costs	3,601.34	2,187.98
Net Surplus	- 193.54	- 376.74
Other Income		
Interest Received	0.67	7.31
Total Other Income	0.67	7.31
Surplus of Income over Expenditure	- 192.87	- 369.43

SYCHDYN PLAYGROUP/PARENT AND TODDLER GROUP

England & Wales - Charity number 1180672

Accounts

Sychdyn Playgroup/Parent and Toddler Group Annual Report and Accounts 2019/2020



(Registered Charity Number 1180672)

**Sychdyn Playgroup
Sychdyn Memorial Hall
Main Road
Sychdyn
Mold
CH7 6EA**

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Members of the Committee	3
Trustees.....	3
Achievement and Performance	3
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Activities

Sychdyn Playgroup is a friendly village preschool established in 1970 for children aged from two and three months to school age. We are a member of the Wales Pre School Playgroup Association. All children are offered a planned curriculum in accordance with the Foundation Phase, individual attention, a high ratio of adults to children, fun and friendship with other children and adults. Sychdyn playgroup is an English language setting but welsh speaking is promoted here at playgroup.

Charitable Objectives

To enhance the development and education of children in wales, for the public benefit, by encouraging parents and guardians to understand and provide for their needs through high quality childcare provision.

Members of the Committee

Behind the scenes is a committee, which is elected annually and almost always made up of parents whose children are at playgroup. The committee usually consists of a Chairperson, Secretary and a Treasurer with other members sharing the responsibility and decision making necessary to run a happy playgroup.

No trustees receive any remuneration, payments or benefits from the charity.

Trustees

Chair

Mrs Emma Bletcher

Secretary

Mrs Katie Jayne Messum

Treasurer

Mr Liam Hughes

Achievement and Performance

The main achievements for the charity this year are as follows:

1. Ran a successful preschool 4 mornings a week during term time.
2. Delivered EYFS to a high standard.
3. Encouraged the continuous professional development of all staff members.

Financial Report

Sychdyn Playgroup/Parent and Toddler Group

Balance Sheet

As at 31 August 2020

	2020	2019
	£	£
Fixed Assets		
Computer Equipment	257.34	-
Total Fixed Assets	257.34	-
Current Assets		
<i>Cash at Bank</i>		
Current Account	50.00	50.00
Savings Account	6,931.51	5,315.99
Accounts Receivable	-	1,553.50
Total Current Assets	6,981.51	6,919.49
Current Liabilities		
Accounts Payable	-	70.00
Accruals	1,891.67	1,309.20
Payroll Liabilities	329.67	153.35
Total Current Liabilities	2,221.34	1,532.55
Net Assets	5,017.51	5,386.94
Reconciliation of Funds		
Result for the period	-	369.43
Funds brought forward	5,386.94	3,940.53
Total Funds carried forward	5,017.51	5,386.94

Sychdyn Playgroup/Parent and Toddler Group
Income & Expenditure Account
For the year ended 31 August 2020

	2020	2019
		£
Income		
Fee Income	3,873.50	7,332.00
Charitable Donations	623.72	425.42
Other Revenue	3,303.50	8,162.50
Government & Other Grant Income	7,059.33	-
Total Income	14,860.05	15,919.92
Direct Costs		
Direct Wages	12,627.35	11,070.20
Direct Expenses	421.46	362.31
Total Direct Costs	13,048.81	11,432.51
Gross Surplus	1,811.24	4,487.41
Administrative Costs		
Accountancy Fees	582.47	1,216.80
General Expenses	167.95	96.00
Insurance	178.70	166.10
Rent	1,136.20	1,569.80
Depreciation	122.66	-
Total Administrative Costs	2,187.98	3,048.70
Net Surplus	- 376.74	1,438.71
Other Income		
Interest Received	7.31	7.70
Total Other Income	7.31	7.70
(Deficit) / Surplus of Income over Expenditure	- 369.43 #	1,446.41

The Trustee declares that they have approved the trustees report above.

Signed on behalf of the charity's trustees

Signature:



Full Name : Katie Jayne Messum

Position : Secretary

Date : 17/09/2021