

# TRELEWIS PLAYGROUP

England & Wales · Charity number 1184651

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-07-29

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

## Contact

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**Address** Trelewis Community Centre  
Mackintosh Terrace  
Trelewis  
Treharris  
CF46 6DA

**Phone** 07977714195

**Email** [trelewisasc@hotmail.co.uk](mailto:trelewisasc@hotmail.co.uk)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS 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:** 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. Families are being referred daily into the services provided by the charity.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Merthyr Tydfil

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£144,712	£121,285	-	-
2024-03-31	£147,213	£167,869	-	-
2023-03-31	£135,904	£149,710	-	-
2022-03-31	£130,616	£110,541	-	-
2021-03-31	£59,879	£69,556	-	-

## Trustees

Name	Role	Appointed
<b>Rebecca Sarah Elizabeth O'Connor</b>	Chair	2024-04-08
Charlotte-Anne O'Connor		2024-11-27
Kay Fryzer		2024-08-12
Lynda Frances Coombes		2024-04-08
Susan Jenkins		2024-11-27
Yvonne Wood		2024-11-27

**TRELEWIS PLAYGROUP**

England & Wales - Charity number 1184651

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# Accounts

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**Trelewis Playgroup**  
**Report & Unaudited Financial Statements**  
**31st March 2025**

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## Reference and Administrative Details

For the year ended 31<sup>st</sup> March 2025

**Charity  
Number** 1184651

**Registered  
Office** Trelewis Community Centre  
Mackintosh Terrace  
Trelewis  
Treharris  
CF46 6DA

**Trustees** *The Trustees who served during  
the year and up to the date of this  
report were as follows:*  
Kay Fryzer  
Rebecca O'Connor  
Susan Jenkins  
Lynda Coombes  
Charlotte-Anne O'Connor  
Yvonne Wood

**Independent  
Examiner** Davina Hutchinson ACMA  
Garden Cottage  
Brynwern Hall  
Llanfihangel Brynpabuan  
Builth Wells  
Powys  
LD2 3SE

## **Report of the Trustees**

For the year ended 31<sup>st</sup> March 2025

The Trustees present their annual report together with the Financial Statements of the charity for the year ended 31<sup>st</sup> March 2025.

The Reference and Administrative Details above form part of this report. The Financial Statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice – Accounting and Report by Charities (effective from January 2019).

### **Recruitment, Appointment of Trustees**

Trustees are appointed at the AGM of the charity they serve but the board reserves the right to appoint new trustees at any time if needed. All Trustees must be a member of CIO or a nominated representative of a family or organisation that is a member of CIO at time of their appointment.

### **Induction of Trustees**

Trelewis Playgroup is Governed by its board of Trustees and the Trustees carry the ultimate responsibilities for the conduct of the Playgroup and is responsible for the setting of policies and strategic direction of the organisation.

### **Related Parties**

The charity co-operates and liaises with a large number of other services and organisation, local authorities social services and charities on behalf of our clients. If any of the Trustees sit on another charity board then they may be invited to take part in discussions but not in any ultimate decision making process regarding that charity.

### **Aims and Objectives**

To provide a professional service and one with high standards . A place where children are encouraged and supported to learn and develop through play and activities. To provide help and support to parents and guardians in understanding the needs of the children.

### **Achievements**

Trelewis Playgroup continues to offer a much needed service in our community. With high numbers of children attending it provides a safe , caring and highly professional environment.

**Approved by the Trustees on** 07/01/2026 **and signed on their behalf by:**

R OConnor

# **Independent Examiner's Report to the Trustees of Trelewis Playgroup**

For the year ended 31<sup>st</sup> March 2025

I report to the Trustees on my examination of the accounts of Trelewis Playgroup (the CIO) for the year ended 31<sup>st</sup> March 2025.

## **Respective Responsibilities of Trustees and Examiner**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

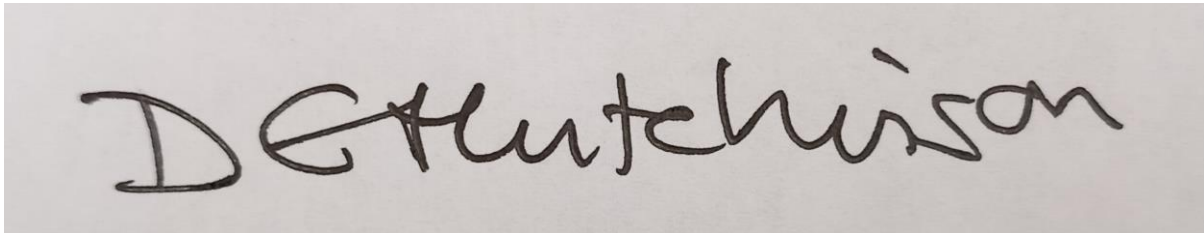
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## **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 Charity 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 the 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.

A photograph of a handwritten signature in black ink on a light-colored background. The signature reads "D Hutchinson" in a cursive, slightly slanted script.

Date:

Davina Hutchinson ACMA

Garden Cottage

Brynwern Hall

Llanfihangel Brynpabuan

Builth Wells

Powys

LD2 3SE

## Statement of Financial Activities

For the year ended 31<sup>st</sup> March 2025

	Restricted	Unrestricted	2025 Total	2024 Total
	£	£	£	£
<b>Income from</b>				
Fundraising	-	1,162	<b>1,162</b>	781
Donations and grants <sup>2</sup>	-	11,180	<b>11,180</b>	23,177
Charitable activities <sup>3</sup>	-	114,626	<b>114,626</b>	104,214
Other trading activities <sup>4</sup>	-	17,744	<b>17,744</b>	19,041
	-----	-----	-----	-----
<b>Total income</b>	-	144,712	<b>144,712</b>	147,213
	-----	-----	-----	-----
<b>Expenditure on</b>				
Raising funds	-	-	-	-
Charitable activities <sup>5</sup>	-	121,285	<b>121,285</b>	167,869
	-----	-----	-----	-----
<b>Total expenditure</b>	-	121,285	<b>121,285</b>	167,869
	-----	-----	-----	-----
<b>Net income/(expenditure)</b>	-	23,427	<b>23,427</b>	(20,656)
	-----	-----	-----	-----
Transfers between funds	-	-	-	-
	-----	-----	-----	-----
<b>Net movement in funds<sup>6</sup></b>	-	23,427	<b>23,427</b>	(20,656)
	-----	-----	-----	-----
<b>Reconciliation of funds</b>				
Total funds brought forward	-	12,313	<b>12,313</b>	32,969
	-----	-----	-----	-----
<b>Total funds carried forward</b>	-	35,740	<b>35,740</b>	12,313
	=====	=====	=====	=====

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 6 to the accounts.

## Statement of Assets and Liabilities

For the year ended 31<sup>st</sup> March 2025

	2025 £	2024 £
<b>Fixed Assets</b>		
Tangible assets <sup>9</sup>	12,039	15,952
	-----	-----
<b>Current Assets</b>		
Debtors	474	-
Cash at bank and in hand	25,009	11,238
	-----	-----
	25,483	11,238
<b>Liabilities</b>		
Creditors: amounts falling due within 1 year <sup>10</sup>	(1,782)	(14,877)
	-----	-----
<b>Net Current Assets</b>	23,701	(3,639)
	-----	-----
<b>Net Assets <sup>11</sup></b>	35,740	12,313
	=====	=====
<b>Funds <sup>12</sup></b>		
Restricted funds	-	-
<i>Unrestricted funds:</i>		
General funds	35,740	12,313
	-----	-----
<b>Total Charity Funds</b>	35,740	12,313
	=====	=====

Approved by the Trustees on

and signed on their behalf by:

## Notes to the Financial Statements

For the year ended 31<sup>st</sup> March 2025

### **1 Accounting Policies**

#### **a Basis of preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Trelewis Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **b Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

#### **c Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether "capital" grants or "revenue" grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from commissions, or fees, is recognised when earned and is deferred when received in advance.

#### **d Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable

and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services and facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**e Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

**f Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**g Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**h. Tangible fixed assets**

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

The depreciation rates in use are as follows:

Fixtures, fittings and equipment – 25% reducing balance

Motor vehicles – 25% reducing balance

## 2 Income from Donations and Grants

	<b>2025 Total</b>	2024 Total
	£	£
Donations	<b>885</b>	150
<u>Grants</u>		
Merthyr Valley Homes	-	2,990
Merthyr CBC	<b>9,258</b>	15,000
MCBC Incentive grants	-	1,000
MCBC Wellbeing grants	-	225
Ffos y Fran	-	1,750
Other grants	<b>1,037</b>	2,062
	-----	-----
<b>Total income from donations and grants</b>	<b>11,180</b>	23,177
	=====	=====

All income from donations and grants was unrestricted in the current and prior year.

## 3 Income from Charitable Activities

	<b>2025 Total</b>	2024 Total
	£	£
Flying Start	<b>96,685</b>	70,269
30 hour offer	<b>17,941</b>	33,945
	-----	-----
Total income from charitable activities	<b>114,626</b>	104,214
	=====	=====

## 4. Income from Other Trading Activities

	<b>2025 Total</b>	2024 Total
	£	£
Fees from parents	<b>17,399</b>	18,940
Other	<b>345</b>	101
	-----	-----
Total income from other trading activities	<b>17,744</b>	19,041
	=====	=====

## 5 Total Expenditure on Charitable Activities

	<b>Total 2025 £</b>	Total 2024 £
Rent	<b>7,048</b>	11,600
Wages costs	<b>94,274</b>	115,443
Pension	<b>3,368</b>	1,356
Payroll fees	<b>290</b>	120
Annual leave unpaid	-	6,043
Administration	-	321
Repairs and renewals	<b>340</b>	140
Accountancy	<b>400</b>	592
Sundries	<b>1,193</b>	3,482
Depreciation	<b>3,913</b>	5,317
Insurance	<b>558</b>	887
Light and heat	<b>2,556</b>	1,915
Motor vehicle	<b>1,670</b>	1,509
Grant expenditure	<b>5,676</b>	19,143
	<b>121,285</b>	<b>167,869</b>
	=====	=====

## 6 Net Movement in Funds - this is stated after charging:

	<b>2025 £</b>	2024 £
Depreciation	<b>3,913</b>	5,317
Accountancy fees	<b>400</b>	592
	=====	=====

## 7 Staff Costs and Numbers – staff costs were as follows:

	<b>2025 £</b>	2024 £
Salaries and wages	<b>94,274</b>	115,443
Annual leave unpaid	-	6,043
Pension costs	<b>3,368</b>	1,356
	<b>97,642</b>	122,842
	=====	=====

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Setting Managers, the RIs and the Trustees. The total employee benefits of the key management personnel were £30,347 (2025 £37,204).

	<b>2025</b>	2024
Average head count	<b>8</b>	8
	=====	=====

## 8 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

## 9 Tangible Fixed Assets

	Equipment £	Motor Vehicle £	Total £
<b>Cost</b>			
At 1 <sup>st</sup> April 2024	37,708	3,000	<b>40,708</b>
Additions in year	-	-	-
Disposals in year	-	-	-
	-----	-----	-----
	37,708	3,000	<b>40,708</b>
	-----	-----	-----
<b>Depreciation</b>			
At 1 <sup>st</sup> April 2024	23,373	1,373	<b>24,756</b>
Charge for year	3,584	329	<b>3,913</b>
On disposals	-	-	-
	-----	-----	-----
<b>Net Book Value</b>			
<b>At 31<sup>st</sup> March 2025</b>	<b>10,751</b>	<b>1,288</b>	<b>12,039</b>
	=====	=====	=====
At 31 <sup>st</sup> March 2024	14,335	1,317	15,952
	=====	=====	=====

**10 Creditors: amounts due within 1 year**

	<b>2025</b>	2024
	£	£
PAYE	<b>583</b>	1,352
Pension	<b>221</b>	388
Annual leave unpaid	-	6,043
Trade creditors	-	1,894
Accruals	<b>400</b>	400
Rent	-	4,800
	<hr/>	<hr/>
	<b>1,782</b>	14,877
	=====	=====

**11 Analysis of Net Assets Between Funds**

	Restricted Funds	General Funds	Total 2025
	£	£	£
<b>Current Year</b>			
Tangible fixed assets	-	12,039	<b>12,039</b>
Current assets	-	25,483	<b>25,483</b>
Current liabilities	-	(1,782)	<b>(1,782)</b>
	<hr/>	<hr/>	<hr/>
<b>Net assets 31 March 2025</b>	-	<b>35,740</b>	<b>35,740</b>
	=====	=====	=====
	<i>Restricted</i>	<i>General</i>	<i>Total</i>
<i>Prior Year</i>	<i>Funds</i>	<i>Funds</i>	<i>2024</i>
	£	£	£
<i>Tangible fixed assets</i>	-	15,952	15,952
<i>Current assets</i>	-	11,238	11,238
<i>Current liabilities</i>	-	(14,877)	(14,877)
	<hr/>	<hr/>	<hr/>
<i>Net assets 31<sup>st</sup> March 2024</i>	-	12,313	12,313
	=====	=====	=====

## 12 Movement in Funds

<b>Current Year</b>	At 1 April 2024	Income	Expenditure	Transfers between funds	<b>At 31 March 2025</b>
	£	£	£	£	£
<b>Restricted Funds</b>	-	-	-	-	-
	-----	-----	-----	-----	-----
Total Restricted Funds	-	-	-	-	-
	-----	-----	-----	-----	-----
<b>Unrestricted Funds</b>					
General Funds	12,313	144,712	(121,285)	-	<b>35,740</b>
	-----	-----	-----	-----	-----
<b>Total Unrestricted Funds</b>	12,313	144,712	(121,285)	-	<b>35,740</b>
	-----	-----	-----	-----	-----
<b>Total Funds</b>	12,313	144,712	(121,285)	-	<b>35,740</b>
	=====	=====	=====	=====	=====
<i>Prior Year</i>					
<i>Restricted funds</i>	-	-	-	-	-
	-----	-----	-----	-----	-----
<i>Total Restricted Funds</i>	-	-	-	-	-
	=====	=====	=====	=====	=====
<i>Unrestricted Funds</i>					
<i>General Funds</i>	32,969	147,213	(167,869)	-	<b>12,313</b>
	-----	-----	-----	-----	-----
<i>Total Unrestricted Funds</i>	32,969	147,213	(167,869)	-	<b>12,313</b>
	-----	-----	-----	-----	-----
<i>Total Funds</i>	32,969	147,213	(167,869)	-	<b>12,313</b>
	=====	=====	=====	=====	=====

### **13 Related Party Transactions**

There were no related party transactions in the current or prior period.

**TRELEWIS PLAYGROUP**

England & Wales - Charity number 1184651

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# Accounts

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**Trelewis Playgroup**  
**Report & Unaudited Financial Statements**  
**31st March 2024**

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For the year ended 31<sup>st</sup> March 2024

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## Reference and Administrative Details

For the year ended 31<sup>st</sup> March 2024

**Charity  
Number** 1184651

**Registered  
Office** Trelewis Community Centre  
Mackintosh Terrace  
Trelewis  
Treharris  
CF46 6DA

**Trustees** *The Trustees who served during  
the year and up to the date of this  
report were as follows:*

Kay Fryzer	App. 12.08.24
Rebecca O'Connor	App. 08.04.24
Susan Jenkins	App. 27.11.24
Lynda Coombes	App. 08.04.24
Charlotte-Anne O'Connor	App. 27.11.24
Yvonne Wood	App. 27.11.24

**Independent  
Examiner** Cymryd Rhan  
Davina Hutchinson ACMA  
Balcony Office First Floor  
Town Hall  
Great Oak Street  
Llanidloes  
Powys SY18 6BN

## **Report of the Trustees**

For the year ended 31<sup>st</sup> March 2024

The Trustees present their annual report together with the Financial Statements of the charity for the year ended 31<sup>st</sup> March 2024.

The Reference and Administrative Details above form part of this report. The Financial Statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice – Accounting and Report by Charities (effective from January 2019).

### **Recruitment, Appointment of Trustees**

Trustees must be a member of the CIO, or a nominated representative of a family or an organisation that is a member of the CIO, at the time of their appointment. The charity trustees are appointed at the AGM of the charity to serve. The members of the charity trustees may at any time decide to appoint a new charity trustee.

### **Induction of Trustees**

Newly appointed Trustees are provided with comprehensive induction to Trelewis Playgroup through the provision of training courses and mentoring by established trustees.

### **Organisational Structure**

Trelewis Playgroup is governed by its Trustee Board which is responsible for setting its policies and the strategic direction of the organisation. The Trustees carry the ultimate responsibility for the conduct of Trelewis Playgroup.

### **Related Parties**

The charity co-operates and liaises with a large number of other services, local authorities, local charities and social services

departments on behalf of clients. Where one of the trustees holds the position of trustee of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

### **Aims and Objectives**

To enhance and encourage the development and education of children through play and activities and to help support and encourage parents to understand the needs of the children in a high-quality childcare setting.

### **Achievements**

High number of children attending setting . Continuing to offer a safe supportive environment for both children and parents.

After exhausting every avenue open to us, as Trustees we have had to make the difficult decision to close Bedlinog playgroup . In the years it has been open it continued to make significant losses and with continuing rises in costs and low numbers able to attend it did not meet requirements of the charities going concern. Date of closure 20th December 2024.

**Approved by the Trustees on 17/01/2025 and signed on their behalf by:**



---

Rebecca OConnor (Jan 17, 2025 20:23 GMT)

# **Independent Examiner's Report to the Trustees of Trelewis Playgroup**

For the year ended 31<sup>st</sup> March 2024

I report to the Trustees on my examination of the accounts of Trelewis Playgroup (the CIO) for the year ended 31<sup>st</sup> March 2024.

## **Respective Responsibilities of Trustees and Examiner**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

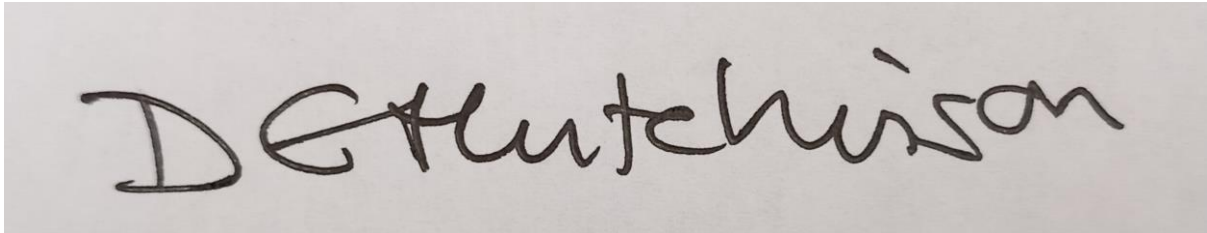
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## **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 Charity 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 the 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.

A photograph of a handwritten signature in black ink on a light-colored background. The signature reads "D Hutchinson" in a cursive, slightly slanted script.

Date: 17/01/2025

Davina Hutchinson ACMA FCIE

For and on behalf of:

Cymryd Rhan

Balcony Office First Floor

Town Hall

Great Oak Street

Llanidloes

Powys SY18 6BN

## Statement of Financial Activities

For the year ended 31<sup>st</sup> March 2024

	Restricted	Unrestricted	2024 Total	2023 Total
	£	£	£	£
<b>Income from</b>				
Fundraising	-	781	<b>781</b>	-
Donations and grants <sup>2</sup>	-	23,177	<b>23,177</b>	4,700
Charitable activities <sup>3</sup>	-	104,214	<b>104,214</b>	89,899
Other trading activities <sup>4</sup>	-	19,041	<b>19,041</b>	41,305
	_____	_____	_____	_____
<b>Total income</b>	-	147,213	<b>147,213</b>	135,904
	_____	_____	_____	_____
<b>Expenditure on</b>				
Raising funds	-	-	-	-
Charitable activities <sup>5</sup>	-	167,869	<b>167,869</b>	149,710
	_____	_____	_____	_____
<b>Total expenditure</b>	-	167,869	<b>167,869</b>	149,710
	_____	_____	_____	_____
<b>Net income/(expenditure)</b>	-	(20,656)	<b>(20,656)</b>	(13,806)
	_____	_____	_____	_____
Transfers between funds	-	-	-	-
	_____	_____	_____	_____
<b>Net movement in funds<sup>6</sup></b>	-	(20,656)	<b>(20,656)</b>	(13,806)
	_____	_____	_____	_____
<b>Reconciliation of funds</b>				
Total funds brought forward	-	32,969	<b>32,969</b>	46,775
	_____	_____	_____	_____
<b>Total funds carried forward</b>	-	12,313	<b>12,313</b>	32,969
	=====	=====	=====	=====

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note to the accounts.

## Statement of Assets and Liabilities

For the year ended 31<sup>st</sup> March 2024

	2024 £	2023 £
<b>Fixed Assets</b>		
Tangible assets <sup>9</sup>	15,952	21,269
	-----	-----
<b>Current Assets</b>		
Debtors	-	-
Cash at bank and in hand	11,238	14,099
	-----	-----
	11,238	14,099
<b>Liabilities</b>		
Creditors: amounts falling due within 1 year <sup>10</sup>	(14,877)	(2,399)
	-----	-----
<b>Net Current Assets</b>	(3,639)	11,700
	-----	-----
<b>Net Assets <sup>11</sup></b>	12,313	32,969
	=====	=====
<b>Funds <sup>12</sup></b>		
Restricted funds	-	-
<i>Unrestricted funds:</i>		
General funds	12,313	32,969
	-----	-----
<b>Total Charity Funds</b>	12,313	32,969
	=====	=====

Approved by the Trustees on 17/01/2025 and signed on their behalf by:



Rebecca OConnor (Jan 17, 2025 20:23 GMT)

## Notes to the Financial Statements

For the year ended 31<sup>st</sup> March 2024

### **1 Accounting Policies**

#### **a Basis of preparation**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable in charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Trelewis Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **b Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

#### **c Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether "capital" grants or "revenue" grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from commissions, or fees, is recognised when earned and is deferred when received in advance.

#### **d Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services and facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**e Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

**f Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**g Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**h. Tangible fixed assets**

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

The depreciation rates in use are as follows:

Fixtures, fittings and equipment – 25% reducing balance

Motor vehicles – 25% reducing balance

## 2 Income from Donations and Grants

	<b>2024 Total</b>	2023 Total
	£	£
Donations	<b>150</b>	-
<u>Grants</u>		4,700
Merthyr Valley Homes	<b>2,990</b>	-
Merthyr CBC	<b>15,000</b>	-
MCBC Incentive grants	<b>1,000</b>	-
MCBC Wellbeing grants	<b>225</b>	-
Ffos y Fran	<b>1,750</b>	-
Other grants	<b>2,062</b>	-
	<hr/>	<hr/>
<b>Total income from donations and grants</b>	<b>23,177</b>	4,700
	=====	=====

All income from donations and grants was unrestricted in the current and prior year.

## 3 Income from Charitable Activities

	<b>2024 Total</b>	2023 Total
	£	£
Flying Start	<b>70,269</b>	55,648
30 hour offer	<b>33,945</b>	34,251
	<hr/>	<hr/>
<b>Total income from charitable activities</b>	<b>104,214</b>	89,899
	=====	=====

## 4. Income from Other Trading Activities

	<b>2024 Total</b>	2023 Total
	£	£
Fees from parents	<b>18,940</b>	35,447
Other	<b>101</b>	5,858
	<hr/>	<hr/>
Total income from other trading activities	<b>19,041</b>	41,305
	<hr/> <hr/>	<hr/> <hr/>

## 5 Total Expenditure on Charitable Activities

	<b>Total</b>	Total
	<b>2024</b>	2023
	£	£
Rent	<b>11,600</b>	4,000
Wages costs	<b>115,443</b>	119,170
Pension	<b>1,356</b>	1,165
Payroll fees	<b>120</b>	240
Annual leave unpaid	<b>6,043</b>	-
Administration	<b>321</b>	310
Licences and subscriptions	-	276
Repairs and renewals	<b>140</b>	4,857
Accountancy	<b>592</b>	756
Sundries	<b>3,318</b>	7,798
Depreciation	<b>5,317</b>	7,090
Insurance	<b>887</b>	1,490
Other interest payable	-	167
Travel	-	1,326
Light and heat	<b>1,915</b>	1,065
Motor vehicle	<b>1,509</b>	-
Grant expenditure	<b>19,143</b>	-
Internet	<b>164</b>	-
	<hr/>	<hr/>
	<b>167,869</b>	<b>149,710</b>
	<hr/> <hr/>	<hr/> <hr/>

## 6 Net Movement in Funds - this is stated after charging:

	<b>2024</b>	2023
	£	£
Depreciation	<b>5,317</b>	7,090
Accountancy fees	<b>592</b>	756
	=====	=====

**7 Staff Costs and Numbers** – staff costs were as follows:

	<b>2024</b>	2023
	£	£
Salaries and wages inc. annual leave unpaid	<b>115,443</b>	119,170
Annual leave unpaid	<b>6,043</b>	-
Pension costs	<b>1,356</b>	1,165
	-----	-----
	<b>122,842</b>	120,335
	=====	=====

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Setting Managers, the RIs and the Trustees. The total employee benefits of the key management personnel were £37,204.

	<b>2024</b>	2023
Average head count	<b>8</b>	13
	=====	=====

**8 Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**9 Tangible Fixed Assets**

	Equipment	Motor Vehicle	<b>Total</b>
--	-----------	---------------	--------------

Trelewis Playgroup year ended 31<sup>st</sup> March 2024

	£	£	£
<b>Cost</b>			
At 1 <sup>st</sup> April 2023	37,708	3,000	<b>40,708</b>
Additions in year	-	-	-
Disposals in year	-	-	-
	<hr/>	<hr/>	<hr/>
	37,708	3,000	<b>40,708</b>
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 <sup>st</sup> April 2023	18,595	844	<b>19,439</b>
Charge for year	4,778	539	<b>5,317</b>
On disposals	-	-	-
	<hr/>	<hr/>	<hr/>
	23,373	1,373	<b>24,756</b>
	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>			
<b>At 31<sup>st</sup> March 2024</b>	<b>14,335</b>	<b>1,617</b>	<b>15,952</b>
	=====	=====	=====
At 31 <sup>st</sup> March 2023	19,113	2,156	21,269
	=====	=====	=====

**10 Creditors: amounts due within 1 year**

	2024	2023
	£	£
PAYE	<b>1,352</b>	1,108
Pension	<b>388</b>	1
Annual leave unpaid	<b>6,043</b>	-
Trade creditors	<b>1,894</b>	618
Accruals	<b>400</b>	672
Rent	<b>4,800</b>	-
	<hr/>	<hr/>
	<b>14,877</b>	2,399
	=====	=====

**11 Analysis of Net Assets Between Funds**

	Restricted Funds	General Funds	Total 2024
<b>Current Year</b>			

Trelewis Playgroup year ended 31<sup>st</sup> March 2024

	£	£	£
Tangible fixed assets	-	15,952	<b>15,952</b>
Current assets	-	11,238	<b>11,238</b>
Current liabilities	-	(14,877)	<b>(14,877)</b>
	_____	_____	_____
<b>Net assets 31 March 2024</b>	-	<b>12,313</b>	<b>12,313</b>
	=====	=====	=====
	<i>Restricted</i>	<i>General</i>	<i>Total</i>
<i>Prior Year</i>	<i>Funds</i>	<i>Funds</i>	<i>2023</i>
	£	£	£
<i>Tangible fixed assets</i>	-	21,269	21,269
<i>Current assets</i>	-	14,099	14,099
<i>Current liabilities</i>	-	(2,399)	(2,399)
	_____	_____	_____
<i>Net assets 31<sup>st</sup> March 2023</i>	-	32,969	32,969
	=====	=====	=====

## 12 Movement in Funds

Current Year	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
				between funds	
	£	£	£	£	£
<b>Restricted Funds</b>	-	-	-	-	-
	_____	_____	_____	_____	_____
Total Restricted Funds	-	-	-	-	-
	_____	_____	_____	_____	_____
<b>Unrestricted Funds</b>					
General Funds	32,969	147,213	(167,869)	-	<b>12,313</b>
	_____	_____	_____	_____	_____
<b>Total Unrestricted Funds</b>	32,969	147,213	(167,869)	-	<b>12,313</b>
	_____	_____	_____	_____	_____
<b>Total Funds</b>	32,969	147,213	(167,869)	-	<b>12,313</b>
	=====	=====	=====	=====	=====
Prior Year					
Restricted funds					
Bedlinog resources	4,208	-	(4,208)	-	-

Trelewis Playgroup year ended 31<sup>st</sup> March 2024

	_____	_____	_____	_____	_____
Total Restricted Funds	4,208	-	(4,208)	-	-
	=====	=====	=====	=====	=====
Unrestricted Funds					
General Funds	42,567	135,904	(145,502)	-	<b>32,969</b>
	_____	_____	_____	_____	_____
Total Unrestricted Funds	42,567	135,904	(145,502)	-	<b>32,969</b>
	_____	_____	_____	_____	_____
Total Funds	46,775	135,904	(149,710)	-	<b>32,969</b>
	=====	=====	=====	=====	=====

### 13 Related Party Transactions

There were no related party transactions in the current or prior period.

**TRELEWIS PLAYGROUP**

England & Wales - Charity number 1184651

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# Accounts

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**Trelewis Playgroup**  
**Financial Statements**  
**For the period ended 31st March 2023**  
**Registered Charity No. 1184651**

**Trelewis Playgroup**  
**Financial Statements**  
**For the period ended 31st March 2023**  
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Statement of Financial Activities	10
Balance Sheet	11
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**For the period ended 31<sup>st</sup> March 2023**

**Trelewis Playgroup**

**Report of the Trustees**

The Trustees have pleasure in presenting their annual report and the audited financial statements for the period ended 31<sup>st</sup> March 2023. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015, have been adopted in preparing the annual report and financial statements of the charity.

**1. REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Name: Trelewis Playgroup

Charity Registration: 1184651

Registered Office: Trelewis Community Centre  
Mackintosh Terrace  
Trelewis  
Treharris  
CF46 6DA

Independent Examiners: Cooper Healey Merthyr Tydfil Limited  
Rabarts Building  
Pant Industrial Estate  
Merthyr Tydfil  
CF48 2SR

**For the period ended 31<sup>st</sup> March 2023**

**Trelewis Playgroup**

**Report of the Trustees**

The following people were trustees of the charity on the date of approval of the report:

**TRUSTEES**

Kelsey Morgan  
Lynsey Morgan  
Jessica Beynon  
Kate Lewis  
Suzanne Davidson  
Wendy Phipps  
Kerry-Anne Lewton

**2. STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

Trelewis Playgroup became a registered charity on 29<sup>th</sup> July 2019. At 31 March 2023 the company had 7 members. Trelewis Playgroup is governed by its Constitution for Childcare Providers 2017.

**Recruitment, Appointment of Trustees**

Trustees must be a member of the CIO, or a nominated representative of a family or an organisation that is a member of the CIO, at the time of their appointment. The charity trustees are appointed at the AGM of the charity to serve for two successive years and shall retire from office with effect from the conclusion of the second AGM following their appointment. The members of the charity trustees may at any time decide to appoint a new charity trustee.

**Induction of Trustees**

Newly appointed Trustees are provided with comprehensive induction to Trelewis Playgroup through the provision of training courses and mentoring by established trustees.

**For the period ended 31<sup>st</sup> March 2023**

**Trelewis Playgroup**

**Report of the Trustees**

### **Organisational Structure**

Trelewis Playgroup is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Trelewis Playgroup and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management.

### **Related Parties**

The charity co-operates and liaises with a number of other services, local authorities, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

### **3. OBJECTIVES AND ACTIVITIES**

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.

**For the period ended 31<sup>st</sup> March 2023**

**Trelewis Playgroup**

**Report of the Trustees**

#### **4. ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable Activities**

Families are being referred daily into the services provided by the charity.

##### **Fundraising Activities**

Total income for the period was £135,904 (£130,616 2022). This resulted in a deficit at the period end of £13,806 (£20,075 surplus 2022).

**For the period ended 31<sup>st</sup> March 2023**

**Trelewis Playgroup**

**Report of the Trustees**

## **5. FINANCIAL REVIEW**

### **Financial Position**

Incoming resources in the year were £135,904 (£130,616 2022).

### **Reserves Policy**

Trelewis Playgroup are required to ensure that free monies are available in each financial year to meet reasonable foreseeable contingency. During this financial climate, the charity will take all necessary steps to ensure that the charity provides a best value of service.

### **Funds in Deficit**

No funds were in deficit at the balance sheet date.

### **Investment Policy**

The CIO has the power to invest the monies of the CIO not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

**For the period ended 31<sup>st</sup> March 2023**

**Trelewis Playgroup**

**Report of the Trustees**

**6. FUTURE PLANS**

Trelewis Playgroup is aiming towards a sustainable future. During March 2022, the Charity started fitting out a new establishment in Bedlinog, which will open later in 2022.

**7. TRUSTEES' RESPONSIBILITIES**

Charity Law require the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Trelewis Playgroup and of the surplus or deficit for that period. In preparing those financial statements, the Trustees are required to:-

- (a) select suitable accounting policies and then apply them consistently,
- (b) make judgements and estimates that are reasonable and prudent,
- (c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- (d) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Trelewis Playgroup and to enable them to ensure that the financial statements comply with the Charities Act, 2011.

The Trustees are responsible for ensuring that the CIO maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities.

..... Trustee

31<sup>st</sup> January 2024

**For the period ended 31<sup>st</sup> March 2023**

**Independent Examiners Report to the Trustees of  
Trelewis Playgroup**

I report on the accounts of Trelewis Playgroup for the period ended 31<sup>st</sup> March 2023 which are set out on pages 9 to 18.

**Respective responsibilities of trustees and examiner.**

The trustees of Trelewis Playgroup are responsible for the preparation of the accounts. The 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 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.

**Basis of Independent Examiners Report**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners.

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 seeks explanations from you as 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 on the statement below.

**Independent Examiners Statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Cooper Healey Merthyr Tydfil Ltd 31<sup>st</sup> January 2024

**Trelewis Playgroup**  
**Statement of financial activities for the period ended 31/03/23**  
**Incorporating the Income and Expenditure Account**

	Note	Unrestricted funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
Income					
Donations - Pre-Charity	2a	-	-	-	-
Income from other trading activities	2b	41,305	-	41,305	52,026
Income from Charitable Activities	3	94,599	-	94,599	78,590
<b>Total income and endowments</b>		<u>135,904</u>	<u>-</u>	<u>135,904</u>	<u>130,616</u>
Expenditure on					
Expenditure on Charitable activities	5	149,710	-	149,710	110,541
<b>Total Expenditure</b>	5	<u>149,710</u>	<u>-</u>	<u>149,710</u>	<u>110,541</u>
<b>Net income/(expenditure)</b>		(13,806)	-	(13,806)	20,075
Transfers between funds		4,208	4,208	-	
<b>Net movement in funds for the year</b>		<u>(9,598)</u>	<u>(4,208)</u>	<u>(13,806)</u>	<u>20,075</u>
Balances brought forward 2022	12	42,567	4,208	46,775	26,700
<b>Balances carried forward 2023</b>	12	<u>32,969</u>	<u>-</u>	<u>32,969</u>	<u>46,775</u>

There are no recognised gains or losses in the year, other than those included in the statement of financial activities.

All activities derive from continuing operations.

## Trelewis Playgroup

### Balance Sheet as at 31st March 2023

	Note	Unrestricted Funds	Restricted Funds	Total 2023 £	2022 £
<b>Fixed Assets</b>					
Equipment	8	21,269	-	21,269	28,359
<b>Current Assets</b>					
Debtors and prepay	9				
Cash in Hand		0		0	0
Bank Accounts		14,099		14,099	19,718
		14,099		14,099	19,718
Creditors & Accruals	10	2,399	-	2,399	1,302
<b>Net Current Assets</b>		11,700		11,700	18,416
<b>Net assets</b>		32,969		32,969	46,775
Represented by:					
<b>Funds of the Charity</b>					
Unrestricted funds					
Accumulated fund		0		0	0
Designated funds	12	32,969		32,969	42,567
Restricted Funds	13	-			4,208
		32,969		32,969	46,775

The financial statements were approved by the Board on 31<sup>st</sup> January 2024 and signed on their behalf by:-

\_\_\_\_\_  
Trustee

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2023

#### 1. Accounting policies

##### a) Accounting basis

The financial statements have been prepared under the historical cost convention and are in accordance with the applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015. The adoption of the revised SORP has resulted in reclassification of some items and the comparatives have been amended accordingly without any effect on net incoming resources.

##### b) Incoming resources

###### i) Grants receivable

Grants made to finance the activities of the charity are credited to the income and expenditure account in the period to which they relate.

###### ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

###### iii) Other income

Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

###### iv) Gifts and Intangible income

In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support is not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the Directors' report.

###### v) Deferred income

Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2023

#### 1. Accounting policies (continued)

##### c) Resources expended

All expenditure is accounted for on an accruals basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time or floor space basis, as appropriate.

##### d) Fixed assets and depreciation

Fixed assets are included at cost.

Depreciation is charged on the following basis on the costs of the assets over their estimated useful lives as follows:-

Fixtures, fittings and equipment	-	25% Reducing Balance
Motor Vehicles	-	25% Reducing Balance

The depreciation policy has been reviewed in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015 and no change has been made from the previous year.

##### e) Restricted funds

Income received for the restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

##### f) Designated funds

Designated funds are allocated out of unrestricted funds by the Trustees for specific purposes. The use of such funds is at the Trustees' discretion.

##### g) Cash Flow

The charity has taken advantage of the exemptions in FRS 102 from the requirement to produce a cash flow statement on the grounds that it is a small company.

## Trelewis Playgroup

Notes to the financial statements for the period ended 31st March 2023

### 2 Income and endowments

	Unrestricted £	Restricted £	2023 Total £	2022 £
<b>a Donations &amp; Fees</b>				
Donations - Pre Charity	-	-	-	-
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>b Income from other trading activities</b>				
Fees From Parents	35,447	-	35,447	34,032
Enhanced Support	-	-	-	10,002
Family Sessions	-	-	-	2,453
Other	5,858	-	5,858	5,539
	<u>41,305</u>	<u>-</u>	<u>41,305</u>	<u>52,026</u>
	<u>41,305</u>	<u>-</u>	<u>41,305</u>	<u>52,026</u>
<b>c Income from investments</b>				
Bank Interest received	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

### 3 Income from Charitable Activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
FS 40% Fees	25,870		25,870	19,111
FS Top Up Fees	29,778		29,778	25,874
30 Hr Offer RCT & CCBC	34,251		34,251	6,419
20 Hr Offer RCT	-		-	117
Grants received	4,700		4,700	27,069
	<u>94,599</u>	<u>-</u>	<u>94,599</u>	<u>78,590</u>
	<u>94,599</u>	<u>-</u>	<u>94,599</u>	<u>78,590</u>

### 4 Other Income

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Gift Aid	0		0	0
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2023

#### 5 Total expenditure on

	Direct Charitable activities £	Grants to third parties £	Support Activities £	2023 Total £	2022 Total £
Rent	4,000		-	4,000	3,200
Wage Costs	119,170			119,170	94,024
Pension Contributions	1,165			1,165	662
Payroll Fees	240			240	340
Admin	310			310	1,306
Licences & Subscriptions	276			276	1,050
Repairs & Renewals	4,857			4,857	1,941
Accountancy	756			756	618
Sundries	7,798			7,798	1,209
Depreciation	7,090			7,090	4,430
Insurance	1,490			1,490	619
Other Interest Payable	167			167	-
Bedlinog Resources	-			-	-
Travel	1,326			1,326	1,142
Light & Heat	1,065			1,065	-
	-			-	-
	-			-	-
<b>Total</b>	<u>149,710</u>	<u>-</u>	<u>-</u>	<u>149,710</u>	<u>110,541</u>
Costs of generating funds					
Governance costs		-	-	-	
<b>Resources Expended</b>	<u><u>149,710</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>149,710</u></u>	<u><u>110,541</u></u>

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2023

#### 6 Net income/(expenditure)

	2023	2022
	£	£
This is stated after charging:		
Depreciation	7,090	4,430
Amortisation	-	-
Auditors' remuneration		
Audit services	-	-
Consultancy work	-	-
	<u>          </u>	<u>          </u>

#### 7 Information regarding Employees

	2023	2022
	£	£
Wages and salaries	119,170	94,024
Pension costs	1,165	662
	<u>120335</u>	<u>94686</u>

The average number of employees, analysed by function was:

	2023	2022
Charitable purposes	13	10
Fundraising & publicity		
Management and administration of charity		
	<u>          </u>	<u>          </u>

No employee received remuneration of more than £50,000.

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2023

#### 8 Fixed assets

	Equipment	Motor	Total £
Cost BF	37,708	3,000	40,708
Additions	0	0	0
Disposals			0
At 31/03/21	37,708	3,000	40,708
Depreciation BF	12224	125	12,349
Charge for the year	6371	719	7,090
Disposals			0
At 31/03/23	18,595	844	19,439
NBV 2023	19,113	2,156	21,269
NBV 2022	25,484	2,875	28,359

#### 9 Debtors

	2023 £
Trade debtors	
Bank	14,099
	14,099

#### 10 Creditors - amounts falling due within one year

	2023 £
Wages	-
PAYE	1,108
Pension	1
Trade Creditors	618
Accruals	672
	2,399

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2023

<b>11 Analysis of net assets between funds</b>					
	General Funds £	Designated Funds £	Restricted Funds £	Transfer of Funds	Total Funds
Tangible Fixed Assets	21,269		-		21,269
Current Assets	14,099		4,208	(4,208)	14,099
Current Liabilities	(2,399)		-		(2,399)
<b>Net Assets</b>	<b>32,969</b>	<b>-</b>	<b>4,208</b>	<b>(4,208)</b>	<b>32,969</b>
<b>12 Movement in funds</b>					
	At 31 March 2022 £	Incoming Resources £	Outgoing Resources £		At 31 March 2023 £
Restricted Funds					-
FS		-	-		-
RCT		-	-		-
Bedlinog Resources	4,208	-	4,208		-
	-				-
<b>Total Restricted Funds</b>	<b>4,208</b>	<b>-</b>	<b>4,208</b>		<b>-</b>
Unrestricted Funds					-
Designated fund	-				-
General funds	42,567	135,904	145,502		32,969
<b>Total unrestricted funds</b>	<b>42,567</b>	<b>135,904</b>	<b>145,502</b>		<b>32,969</b>
<b>Total funds</b>	<b>46,775</b>	<b>135,904</b>	<b>149,710</b>		<b>32,969</b>

**TRELEWIS PLAYGROUP**

England & Wales - Charity number 1184651

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# Accounts

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**Trelewis Playgroup**

**Financial Statements  
For the period ended 31st March 2022**

**Registered Charity No. 1184651**

**Trelewis Playgroup**  
**Financial Statements**  
**For the period ended 31st March 2022**  
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## **For the period ended 31<sup>st</sup> March 2022**

### **Trelewis Playgroup**

#### **Report of the Trustees**

The Trustees have pleasure in presenting their annual report and the audited financial statements for the period ended 31<sup>st</sup> March 2022. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015, have been adopted in preparing the annual report and financial statements of the charity.

#### **1. REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Name: Trelewis Playgroup

Charity Registration: 1184651

Registered Office: Trelewis Community Centre  
Mackintosh Terrace  
Trelewis  
Treharris  
CF46 6DA

Independent Examiners: Cooper Healey Merthyr Tydfil Limited  
Rabarts Building  
Pant Industrial Estate  
Merthyr Tydfil  
CF48 2SR

**For the period ended 31<sup>st</sup> March 2022**

**Trelewis Playgroup**

**Report of the Trustees**

The following people were trustees of the charity on the date of approval of the report:

**TRUSTEES**

Kelsey Morgan  
Lynsey Morgan  
Jessica Beynon  
Kate Lewis  
Suzanne Davidson  
Wendy Phipps

**2. STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

Trelewis Playgroup became a registered charity on 29<sup>th</sup> July 2019. At 31 March 2022 the company had 6 members. Trelewis Playgroup is governed by its Constitution for Childcare Providers 2017.

**Recruitment, Appointment of Trustees**

Trustees must be a member of the CIO, or a nominated representative of a family or an organisation that is a member of the CIO, at the time of their appointment. The charity trustees are appointed at the AGM of the charity to serve for two successive years and shall retire from office with effect from the conclusion of the second AGM following their appointment. The members of the charity trustees may at any time decide to appoint a new charity trustee.

**Induction of Trustees**

Newly appointed Trustees are provided with comprehensive induction to Trelewis Playgroup through the provision of training courses and mentoring by established trustees.

**For the period ended 31<sup>st</sup> March 2022**

**Trelewis Playgroup**

**Report of the Trustees**

**Organisational Structure**

Trelewis Playgroup is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Trelewis Playgroup and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management.

**Related Parties**

The charity co-operates and liaises with a number of other services, local authorities, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

**3. OBJECTIVES AND ACTIVITIES**

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.

**For the period ended 31<sup>st</sup> March 2022**

**Trelewis Playgroup**  
**Report of the Trustees**

**4. ACHIEVEMENTS AND PERFORMANCE**

**Charitable Activities**

Families are being referred daily into the services provided by the charity.

**Fundraising Activities**

Total income for the period was £130,616 (£59,879 2021). This resulted in a surplus at the period end of £20,075 (£9,677 deficit 2021).

For the period ended 31<sup>st</sup> March 2022

Trelewis Playgroup

Report of the Trustees

## 5. FINANCIAL REVIEW

### Financial Position

Incoming resources in the year were £130,616 (£59,879 2021).

### Reserves Policy

Trelewis Playgroup are required to ensure that free monies are available in each financial year to meet reasonable foreseeable contingency. During this financial climate, the charity will take all necessary steps to ensure that the charity provides a best value of service.

### Funds in Deficit

No funds were in deficit at the balance sheet date.

### Investment Policy

The CIO has the power to invest the monies of the CIO not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

**For the period ended 31<sup>st</sup> March 2022**

**Trelewis Playgroup**

**Report of the Trustees**

**6. FUTURE PLANS**

Trelewis Playgroup is aiming towards a sustainable future. During March 2022, the Charity started fitting out a new establishment in Bedlinog, which will open later in 2022.

**7. TRUSTEES' RESPONSIBILITIES**

Charity Law require the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Trelewis Playgroup and of the surplus or deficit for that period. In preparing those financial statements, the Trustees are required to:-

- (a) select suitable accounting policies and then apply them consistently,
- (b) make judgements and estimates that are reasonable and prudent,
- (c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- (d) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Trelewis Playgroup and to enable them to ensure that the financial statements comply with the Charities Act, 2011.

The Trustees are responsible for ensuring that the CIO maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities.

..... Trustee

7<sup>th</sup> February 2023

**For the period ended 31<sup>st</sup> March 2022**

**Independent Examiners Report to the Trustees of  
Trelewis Playgroup**

I report on the accounts of Trelewis Playgroup for the period ended 31<sup>st</sup> March 2022 which are set out on pages 9 to 18.

**Respective responsibilities of trustees and examiner.**

The trustees of Trelewis Playgroup are responsible for the preparation of the accounts. The 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 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.

**Basis of Independent Examiners Report**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners.

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 seeks explanations from you as 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 on the statement below.

**Independent Examiners Statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Cooper Healey Merthyr Tydfil Ltd 7<sup>th</sup> February 2023

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2022

#### 1. Accounting policies

##### a) Accounting basis

The financial statements have been prepared under the historical cost convention and are in accordance with the applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015. The adoption of the revised SORP has resulted in reclassification of some items and the comparatives have been amended accordingly without any effect on net incoming resources.

##### b) Incoming resources

###### i) Grants receivable

Grants made to finance the activities of the charity are credited to the income and expenditure account in the period to which they relate.

###### ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

###### iii) Other income

Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

###### iv) Gifts and Intangible income

In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support is not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the Directors' report.

###### v) Deferred income

Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2022

#### 1. Accounting policies (continued)

##### c) Resources expended

All expenditure is accounted for on an accruals basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time or floor space basis, as appropriate.

##### d) Fixed assets and depreciation

Fixed assets are included at cost.

Depreciation is charged on the following basis on the costs of the assets over their estimated useful lives as follows:-

Fixtures, fittings and equipment	-	25% Reducing Balance
Motor Vehicles	-	25% Reducing Balance

The depreciation policy has been reviewed in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015 and no change has been made from the previous year.

##### e) Restricted funds

Income received for the restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

##### f) Designated funds

Designated funds are allocated out of unrestricted funds by the Trustees for specific purposes. The use of such funds is at the Trustees' discretion.

##### g) Cash Flow

The charity has taken advantage of the exemptions in FRS 102 from the requirement to produce a cash flow statement on the grounds that it is a small company.

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2022

#### 2 Income and endowments

	Unrestricted £	Restricted £	2022 Total £	2021 £
<b>a Donations &amp; Fees</b>				
Donations - Pre Charity	-		-	-
	-		-	-
	-		-	-
	-	-	-	-
	-	-	-	-
<b>b Income from other trading activities</b>				
Fees From Parents	34,032	-	34,032	7,471
Enhanced Support	10,002	-	10,002	-
Family Sessions	2,453	-	2,453	-
Other	5,539	-	5,539	150
	<u>52,026</u>	-	<u>52,026</u>	<u>7,621</u>
<b>c Income from investments</b>				
Bank Interest received	-	-	-	-

#### 3 Income from Charitable Activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
FS 40% Fees	19,111		19,111	18,610
FS Top Up Fees	25,874		25,874	16,742
30 Hr Offer RCT	6,419		6,419	5,164
20 Hr Offer RCT	117		117	-
Grants received	<u>22,861</u>	<u>4,208</u>	<u>27,069</u>	<u>11,742</u>
	<u>74,382</u>	<u>4,208</u>	<u>78,590</u>	<u>52,258</u>

#### 4 Other Income

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Gift Aid	0		0	0
	-	-	-	-

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2022

#### 5 Total expenditure on

	Direct Charitable activities £	Grants to third parties £	Support Activities £	2022 Total £	2021 Total £
Rent	3,200		-	3,200	800
Wage Costs	94,024			94,024	57,456
Pension Contributions	662			662	455
Payroll Fees	340			340	140
Admin	1,306			1,306	1,777
Licences & Subscriptions	1,050			1,050	193
Repairs & Renewals	1,941			1,941	2,051
Accountancy	618			618	600
Sundries	1,209			1,209	650
Depreciation	4,430			4,430	4,557
Insurance	619			619	869
Other Interest Payable	-			-	8
Bedlinog Resources	-			-	-
Travel	1,142			1,142	-
	-			-	-
	-			-	-
	-			-	-
	-			-	-
<b>Total</b>	<u>110,541</u>	<u>-</u>	<u>-</u>	<u>110,541</u>	<u>69,556</u>
Costs of generating funds					
Governance costs		-	-	-	
<b>Resources Expended</b>	<u><u>110,541</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>110,541</u></u>	<u><u>69,556</u></u>

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2022

#### 6 Net income/(expenditure)

	2022	2021
	£	£
This is stated after charging:		
Depreciation	4,430	4,557
Amortisation	-	-
Auditors' remuneration		
Audit services	-	-
Consultancy work	-	-
	<u>4,430</u>	<u>4,557</u>

#### 7 Information regarding Employees

	2022	2021
	£	£
Wages and salaries	94,024	57,456
Pension costs	662	455
	<u>94,686</u>	<u>57,911</u>

The average number of employees, analysed by function was:

	2022	2021
Charitable purposes	10	10
Fundraising & publicity		
Management and administration of charity		
	<u>10</u>	<u>10</u>

No employee received remuneration of more than £50,000.

## Trelewis Playgroup

Notes to the financial statements for the period ended 31st March 2022

### 8 Fixed assets

	Equipment	Motor	Total £
Cost BF	23,871	0	23,871
Additions	13,837	3,000	16,837
Disposals			0
At 31/03/21	37,708	3,000	40,708
Depreciation BF	7,919	0	7,919
Charge for the year	4,305	125	4,430
Disposals			0
At 31/03/22	12,224	125	12,349
NBV 2022	25,484	2,875	28,359
NBV 2021	15,952	0	15,952

### 9 Debtors

	2022 £
Trade debtors	
Bank	19,718
	19,718

### 10 Creditors - amounts falling due within one year

	2022 £
Wages	-
PAYE	532
Pension	152
Accruals	618
	1,302

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2022

#### 11 Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Transfer of Funds	Total Funds
Tangible Fixed Assets	28,359		-		28,359
Current Assets	15,510		4,208		19,718
Current Liabilities	(1,302)		-		(1,302)
Net Assets	<u>42,567</u>	<u>-</u>	<u>4,208</u>	<u>-</u>	<u>46,775</u>

#### 12 Movement in funds

	At 31 March 2021 £	Incoming Resources £	Outgoing Resources £	At 31 March 2022 £
Restricted Funds				-
FS		-	-	-
RCT		-	-	-
Bedlinog Resources		4,208		4,208
	-			-
Total Restricted Funds	<u>-</u>	<u>4,208</u>	<u>-</u>	<u>4,208</u>
Unrestricted Funds				-
Designated fund	-			-
General funds	26,700	126,408	110,541	42,567
Total unrestricted funds	<u>26,700</u>	<u>126,408</u>	<u>110,541</u>	<u>42,567</u>
Total funds	<u>26,700</u>	<u>130,616</u>	<u>110,541</u>	<u>46,775</u>

**TRELEWIS PLAYGROUP**

England & Wales - Charity number 1184651

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# Accounts

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**Trelewis Playgroup**  
**Financial Statements**  
**For the period ended 31st March 2021**  
**Registered Charity No. 1184651**

**Trelewis Playgroup**  
**Financial Statements**  
**For the period ended 31st March 2021**  
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**For the period ended 31<sup>st</sup> March 2021**

**Trelewis Playgroup**

**Report of the Trustees**

The Trustees have pleasure in presenting their annual report and the audited financial statements for the period ended 31<sup>st</sup> March 2021. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015, have been adopted in preparing the annual report and financial statements of the charity.

**1. REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Name: Trelewis Playgroup

Charity Registration: 1184651

Registered Office: Trelewis Community Centre  
Mackintosh Terrace  
Trelewis  
Treharris  
CF46 6DA

Independent Examiners: Cooper Healey Merthyr Tydfil Limited  
Rabarts Building  
Pant Industrial Estate  
Merthyr Tydfil  
CF48 2SR

**For the period ended 31<sup>st</sup> March 2021**

**Trelewis Playgroup**

**Report of the Trustees**

The following people were trustees of the charity on the date of approval of the report:

**TRUSTEES**

Jenna Martin  
Ryan Herbert  
Kelsey Morgan  
Lynsey Morgan  
Jessica Beynon  
Kate Lewis  
Suzanne Davidson  
Wendy Phipps  
Susan Morgan

**2. STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

Trelewis Playgroup became a registered charity on 29<sup>th</sup> July 2019. At 31 March 2021 the company had 9 members. Trelewis Playgroup is governed by its Constitution for Childcare Providers 2017.

**Recruitment, Appointment of Trustees**

Trustees must be a member of the CIO, or a nominated representative of a family or an organisation that is a member of the CIO, at the time of their appointment. The charity trustees are appointed at the AGM of the charity to serve for two successive years and shall retire from office with effect from the conclusion of the second AGM following their appointment. The members of the charity trustees may at any time decide to appoint a new charity trustee.

**Induction of Trustees**

Newly appointed Trustees are provided with comprehensive induction to Trelewis Playgroup through the provision of training courses and mentoring by established trustees.

**For the period ended 31<sup>st</sup> March 2021**

**Trelewis Playgroup**

**Report of the Trustees**

**Organisational Structure**

Trelewis Playgroup is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Trelewis Playgroup and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management.

**Related Parties**

The charity co-operates and liaises with a number of other services, local authorities, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

**3. OBJECTIVES AND ACTIVITIES**

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.

**For the period ended 31<sup>st</sup> March 2021**

**Trelewis Playgroup**

**Report of the Trustees**

#### **4. ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable Activities**

Families are being referred daily into the services provided by the charity.

##### **Fundraising Activities**

Total income for the period was £59,879 (£80,654 2020). This resulted in a deficit at the period end of £9677 (£36,377 surplus 2020).

**For the period ended 31<sup>st</sup> March 2021**

**Trelewis Playgroup**

**Report of the Trustees**

## **5. FINANCIAL REVIEW**

### **Financial Position**

Incoming resources in the year were £59,879 (£80,654 2020).

### **Reserves Policy**

Trelewis Playgroup are required to ensure that free monies are available in each financial year to meet reasonable foreseeable contingency. During this financial climate, the charity will take all necessary steps to ensure that the charity provides a best value of service.

### **Funds in Deficit**

No funds were in deficit at the balance sheet date.

### **Investment Policy**

The CIO has the power to invest the monies of the CIO not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

**For the period ended 31<sup>st</sup> March 2021**

**Trelewis Playgroup**

**Report of the Trustees**

**6. FUTURE PLANS**

Trelewis Playgroup is aiming towards a sustainable future.

**7. TRUSTEES' RESPONSIBILITIES**

Charity Law require the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Trelewis Playgroup and of the surplus or deficit for that period. In preparing those financial statements, the Trustees are required to:-

- (a) select suitable accounting policies and then apply them consistently,
- (b) make judgements and estimates that are reasonable and prudent,
- (c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- (d) prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Trelewis Playgroup and to enable them to ensure that the financial statements comply with the Charities Act, 2011.

The Trustees are responsible for ensuring that the CIO maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities.

..... Trustee                      27<sup>th</sup> January 2022

**For the period ended 31<sup>st</sup> March 2021**

**Independent Examiners Report to the Trustees of  
Trelewis Playgroup**

I report on the accounts of Trelewis Playgroup for the period ended 31<sup>st</sup> March 2021 which are set out on pages 9 to 18.

**Respective responsibilities of trustees and examiner.**

The trustees of Trelewis Playgroup are responsible for the preparation of the accounts. The 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 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.

**Basis of Independent Examiners Report**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners.

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 seeks explanations from you as 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 on the statement below.

**Independent Examiners Statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Cooper Healey Merthyr Tydfil Ltd 27<sup>th</sup> January 2022

**Trelewis Playgroup**  
**Statement of financial activities for the period ended 31/03/21**  
**Incorporating the Income and Expenditure Account**

	Note	Unrestricted funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
Income					
Donations - Pre-Charity	2a	-		-	44,129
Income from other trading activities	2b	7,621		7,621	11,513
Income from Charitable Activities	3	52,258		52,258	25,012
<b>Total income and endowments</b>		<u>59,879</u>	<u>-</u>	<u>59,879</u>	<u>80,654</u>
Expenditure on					
Expenditure on Charitable activities	5	69,556		69,556	44,277
<b>Total Expenditure</b>	5	<u>69,556</u>	<u>-</u>	<u>69,556</u>	<u>44,277</u>
<b>Net income/(expenditure)</b>		(9,677)	-	(9,677)	36,377
Transfers between funds			-	-	
<b>Net movement in funds for the year</b>		<u>(9,677)</u>	<u>-</u>	<u>(9,677)</u>	<u>36,377</u>
Balances brought forward 2020	12	36,377	-	36,377	-
<b>Balances carried forward 2021</b>	12	<u>26,700</u>	<u>-</u>	<u>26,700</u>	<u>36,377</u>

There are no recognised gains or losses in the year, other than those included in the statement of financial activities.

All activities derive from continuing operations.

## Trelewis Playgroup

### Balance Sheet as at 31st March 2021

	Note	Unrestricted Funds	Restricted Funds	Total 2021 £	2020 £
<b>Fixed Assets</b>					
Equipment	8	15,952	-	15,952	18,018
<b>Current Assets</b>					
Debtors and prepay	9				
Cash in Hand		0		0	0
Bank Accounts		13,087		13,087	24,604
		13,087	-	13,087	24,604
Creditors & Accruals	10	2,339	-	2,339	6,245
<b>Net Current Assets</b>		10,748	-	10,748	18,359
<b>Net assets</b>		26,700	-	26,700	36,377

Represented by:

#### Funds of the Charity

##### Unrestricted funds

Accumulated fund

0

0

0

Designated funds

12

26,700

26,700

36,377

Restricted Funds

13

-

-

26,700

-

26,700

36,377

The financial statements were approved by the Board on 27<sup>th</sup> January 2022 and signed on their behalf by:-

\_\_\_\_\_  
Trustee

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2021

#### 1. Accounting policies

##### a) Accounting basis

The financial statements have been prepared under the historical cost convention and are in accordance with the applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015. The adoption of the revised SORP has resulted in reclassification of some items and the comparatives have been amended accordingly without any effect on net incoming resources.

##### b) Incoming resources

###### i) Grants receivable

Grants made to finance the activities of the charity are credited to the income and expenditure account in the period to which they relate.

###### ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

###### iii) Other income

Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

###### iv) Gifts and Intangible income

In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support is not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the Directors' report.

###### v) Deferred income

Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2021

#### 1. Accounting policies (continued)

##### c) Resources expended

All expenditure is accounted for on an accruals basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time or floor space basis, as appropriate.

##### d) Fixed assets and depreciation

Fixed assets are included at cost.

Depreciation is charged on the following basis on the costs of the assets over their estimated useful lives as follows:-

Fixtures, fittings and equipment	-	25% Reducing Balance
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The depreciation policy has been reviewed in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (Charities SORP (FRS 102)) effective 1 January 2015 and no change has been made from the previous year.

##### e) Restricted funds

Income received for the restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

##### f) Designated funds

Designated funds are allocated out of unrestricted funds by the Trustees for specific purposes. The use of such funds is at the Trustees' discretion.

##### g) Cash Flow

The charity has taken advantage of the exemptions in FRS 102 from the requirement to produce a cash flow statement on the grounds that it is a small company.

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2021

#### 2 Income and endowments

	Unrestricted £	Restricted £	2021 Total £	2020 £
<b>a Donations &amp; Fees</b>				
Donations - Pre Charity	-		-	44,129
	-		-	-
	-		-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,129</u>
<b>b Income from other trading activities</b>				
Fees From Parents	7,471	-	7,471	8,117
Cash Fees Deposit	-	-	-	1,219
Family Sessions	-	-	-	710
Other	150	-	150	1,467
	<u>7,621</u>	<u>-</u>	<u>7,621</u>	<u>11,513</u>
<b>c Income from investments</b>				
Bank Interest received	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

#### 3 Income from Charitable Activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
FS 40% Fees	18,610		18,610	13,601
FS Top Up Fees	16,742		16,742	8,182
30 Hr Offer RCT	5,164		5,164	3,229
20 Hr Offer RCT	-		-	-
Grants received	11,742		11,742	-
	<u>52,258</u>	<u>-</u>	<u>52,258</u>	<u>25,012</u>

#### 4 Other Income

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Gift Aid	0		0	0
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2021

#### 6 Net income/(expenditure)

	2021	2020
	£	£
This is stated after charging:		
Depreciation	4,557	3,362
Amortisation	-	-
Auditors' remuneration		
Audit services	-	-
Consultancy work	-	-
	<u>          </u>	<u>          </u>

#### 7 Information regarding Employees

	2021	2020
	£	£
Wages and salaries	57,456	34,035
Pension costs	455	273
	<u>57,911</u>	<u>34,308</u>

The average number of employees, analysed by function was:

	2021	2020
Charitable purposes	10	10
Fundraising & publicity		
Management and administration of charity		
	<u>          </u>	<u>          </u>

No employee received remuneration of more than £50,000.

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2021

#### 8 Fixed assets

	Equipment	Total £
Cost	21,380	21,380
Additions	2,491	2,491
Disposals		0
At 31/03/21	<u>23,871</u>	<u>23,871</u>
Depreciation	3362	3,362
Charge for the year	4557	4,557
Disposals		0
At 31/03/21	<u>7,919</u>	<u>7,919</u>
NBV 2021	<u>15,952</u>	<u>15,952</u>
NBV 2020	<u>18,018</u>	<u>18,018</u>

#### 9 Debtors

	2021 £
Trade debtors	
Bank	13,087
	<u>13,087</u>

#### 10 Creditors - amounts falling due within one year

	2021 £
Wages	8
PAYE	803
Pension	148
Accruals	<u>1,380</u>
	<u>2,339</u>

## Trelewis Playgroup

### Notes to the financial statements for the period ended 31st March 2021

#### 11 Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Transfer of Funds	Total Funds
Tangible Fixed Assets	15,952		-		15,952
Current Assets	13,087				13,087
Current Liabilities	(2,339)		-		(2,339)
Net Assets	<u>26,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,700</u>

#### 12 Movement in funds

	At 31 March 2020 £	Incoming Resources £	Outgoing Resources £	At 31 March 2021 £
Restricted Funds				-
FS		35,352	35,352	-
RCT		5,164	5,164	-
	-			-
Total Restricted Funds	<u>-</u>	<u>40,516</u>	<u>40,516</u>	<u>-</u>
Unrestricted Funds				-
Designated fund	-			-
General funds	36,377	19,363	29,040	26,700
Total unrestricted funds	<u>36,377</u>	<u>19,363</u>	<u>29,040</u>	<u>26,700</u>
Total funds	<u>36,377</u>	<u>59,879</u>	<u>69,556</u>	<u>26,700</u>