



**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").

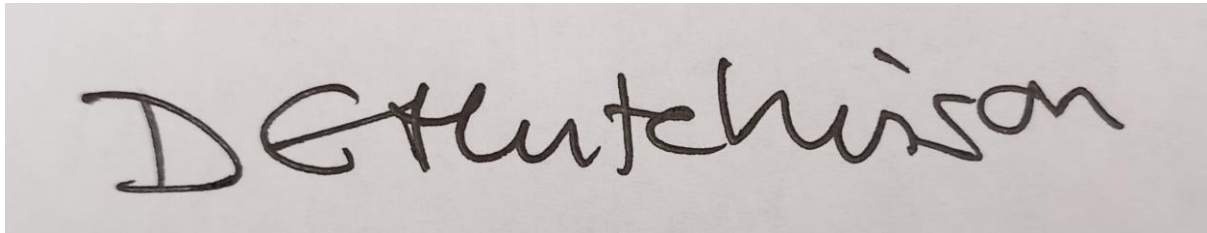
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## **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 dark ink on a light-colored background. The signature reads 'D Hutchinson' in a cursive, flowing 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
	<hr/>	<hr/>
<b>Current Assets</b>		
Debtors	474	-
Cash at bank and in hand	25,009	11,238
	<hr/>	<hr/>
	25,483	11,238
<b>Liabilities</b>		
Creditors: amounts falling due within 1 year <sup>10</sup>	(1,782)	(14,877)
	<hr/>	<hr/>
<b>Net Current Assets</b>	23,701	(3,639)
	<hr/>	<hr/>
<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
	<hr/>	<hr/>
<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

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

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

## 3 Income from Charitable Activities

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

## 4. Income from Other Trading Activities

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

**5 Total Expenditure on Charitable Activities**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
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>	<b>2024 £</b>
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>	<b>2024 £</b>
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>	<b>122,842</b>
	=====	=====

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).

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

**11 Analysis of Net Assets Between Funds**

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

**12 Movement in Funds**

<b>Current Year</b>	<b>At 1 April 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers between funds £</b>	<b>At 31 March 2025 £</b>
<b>Restricted Funds</b>	-	-	-	-	-
	-----	-----	-----	-----	-----
<b>Total Restricted Funds</b>	-	-	-	-	-
	-----	-----	-----	-----	-----
<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>					
General Funds	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.