

TREETOPS PLAYGROUP LISVANE

TRADING AS

"TREETOPS"

FINANCIAL STATEMENTS FOR THE YEAR ENDED

5th AUGUST 2024

THE SCOUT HALL  
HEOL Y DELYN  
LISVANE  
CARDIFF  
CF14 0SR

**EXAMINER'S REPORT TO THE TRUSTEES OF TREETOPS  
PLAYGROUP LISVANE TRADING AS "TREETOPS"**

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I, Emma Hembury, report on the accounts of Treetops for the year ended 5th August 2024 which are set out on pages 2 to 7.

Respective responsibilities of trustees and examiner.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- a) examine the accounts under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the Act, and
- c) to state whether particular matters have come to my attention.

Basis of examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 in the statement below.

Examiner's statement

In connection with my examination, no matter of concern has come to my attention that requires reporting.

*E Hembury*

Emma Hembury  
EJH Accounting Ltd

**TREETOPS PLAYGROUP LISVANE  
TRADING AS "TREETOPS"**

**Annual Report for the year ended 5th August 2024**

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The Treetops Playgroup Lisvane trading as "Treetops" was established in 1967 to provide quality care for the under-fives in Lisvane. Treetops is a registered charity (no: 1195251).

The playgroup is run by an unpaid committee of parents which is elected each year at the Annual General Meeting. The committee are also the trustees of the charity. Officers of the committee for the year to 5th August 2024 were:

Chair	H Goodall
Secretary	J Murray
Treasurer	K Burnell

Treetops employs 15 paid members of staff to operate the playgroup led by Lucy Kemp the playleader.

In accordance with our constitution all expenditure on staff wages, rent (which is payable termly to the East and South District Scout Council, which owns the building ) and other essential running costs, must be covered by fee income. All other expenditure is to be met by funds raised by the committee at various events throughout the year.

The group is affiliated to the Lisvane Community Association and is a member of the Early Years Wales ( EYW). Treetops is registered by the Care and Social Services Inspectorate for Wales ( CSSIW ) to accept children from the age of two. Treetops continues to retain the EYWs Quality Assured standard. During the year just ended there were .... children on the register compared to 79 last year. A maximum of 10 sessions were run each week, five in the mornings and five in the afternoons. In addition, the playgroup operated a walk up and walk down service for the older children who attend the nursery at Llysfaen Primary School.

These accounts have been prepared on the "receipts and payments basis" and comply with the requirements of S144(2) of the Charities Act 2011.

For and on behalf of the Trustees

*H Goodall*

H Goodall  
Chairperson

10.08.2024

**TREETOPS PLAYGROUP LISVANE  
TRADING AS "TREETOPS"**

**Receipts and Payments Account for the Year Ended 5th August 2024**

	Page	Year Ended 5th August 2024 £                  £		Year Ended 5th August 2023 £                  £	
RECEIPTS:					
Fees			129,925		120,942
Fund raising		4,800		3,091	
1:1 income		1,200		605	
			<u>6,000</u>		<u>3,697</u>
			135,925		124,639
PAYMENTS					
Relating to fund raising activities			-		-
Other expenditure			<u>( 135,072)</u>		<u>( 119,941)</u>
NET RECEIPTS FOR THE YEAR			853		4,698
Cash and bank balances at start of year			<u>£47,753</u>		<u>£43,055</u>
Cash and bank balances at end of year			<u>£48,606</u>		<u>£47,753</u>

**TREETOPS PLAYGROUP LISVANE**  
**TRADING AS "TREETOPS"**

**Statement of Assets and Liabilities at 5th August 2024**

	Year Ended 5th August 2024 £	Year Ended 5th August 2023 £
<b>FIXED ASSETS</b>		
Outdoor Shelter	9,354	9,354
<b>MONETARY ASSETS</b>		
Bank Current Account	30,743	29,890
Savings Account	6,219	6,219
Debtors	3,200	3,270
Cash in Hand	90	20
	<u>£49,606</u>	<u>£48,753</u>
<b>LIABILITIES</b>		
Accrued Electricity	600	600
Accrued Accountancy Fees	400	400
	<u>£1,000</u>	<u>£1,000</u>
<b>NET ASSETS</b>	<u>£48,606</u>	<u>£47,753</u>

**NON-MONETARY ASSETS**

Sundry items of equipment, fixtures and fittings such as bookcases, storage units and noticeboards held for use by Treetops (all in good condition).

### Analysis of Fund Raising Income for the year ended 5th August 2024

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**TREETOPS PLAYGROUP LISVANE**  
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**Analysis of Other Expenditure**  
**For the year ended 5th August 2024**

	Year Ended 5th August 2024 £	Year Ended 5th August 2023 £
Wages & NIC	111501	100129
Pension Contributions	515	475
Rent & Electricity	10704	9304
Rates	750	807
WPPA Membership & Insurance	178	196
Lisvane Community Association	10	10
Repairs & Renewals	47	67
Educational material	4585	2145
Books & Toys ( Educational Material )	405	400
Digital Photo Processing	303	260
Accountancy	348	290
Book-keeper's Honorarium	720	660
Children's Entertainment	333	426
Food & snacks	2100	1845
Household	326	607
Admin	832	446
Professional costs	130	340
Telephone	1106	1111
Staff Uniforms	60	306
Advertising	120	120
	<u>£135,072</u>	<u>£119,941</u>