

TREETOPS PLAYGROUP LISVANE

TRADING AS

"TREETOPS"

FINANCIAL STATEMENTS FOR THE YEAR ENDED

5th AUGUST 2025

THE SCOUT HALL
HEOL Y DELYN
LISVANE
CARDIFF
CF14 0SR

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

I, Emma Hembury, report on the accounts of Treetops for the year ended 5th August 2025 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 2025

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 2025 were:

Chair	P Dovey
Secretary	A Williams
Treasurer	E Cleary

Treetops employs 14 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

P Dovey

P Dovey
Chairperson

10.08.2025

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Receipts and Payments Account for the Year Ended 5th August 2025

	Page	Year Ended 5th August 2025		Year Ended 5th August 2024	
		£	£	£	£
RECEIPTS:					
Fees			133,896		129,925
Fund raising		5,158		4,800	
1:1 income		3,062		1,200	
			8,220		6,001
			142,116		135,925
PAYMENTS					
Relating to fund raising activities			-		-
Other expenditure			(141,119)		(135,072)
NET RECEIPTS FOR THE YEAR			997		853
Cash and bank balances at start of year			£48,606		£47,753
Cash and bank balances at end of year			£49,603		£48,606

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Statement of Assets and Liabilities at 5th August 2025

	Year Ended 5th August 2025 £	Year Ended 5th August 2024 £
FIXED ASSETS		
Outdoor Shelter	9,354	9,354
MONETARY ASSETS		
Bank Current Account	32,139	30,743
Savings Account	6,219	6,219
Debtors	3,051	3,200
Cash in Hand	90	90
	<u>£50,853</u>	<u>£49,606</u>
LIABILITIES		
Accrued Electricity	750	600
Accrued Accountancy Fees	500	400
	<u>£1,250</u>	<u>£1,000</u>
NET ASSETS	<u>£49,603</u>	<u>£48,606</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 2025

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Analysis of Other Expenditure
For the year ended 5th August 2025

	Year Ended 5th August 2025 £	Year Ended 5th August 2024 £
Wages & NIC	118781	111501
Pension Contributions	599	515
Rent & Electricity	10445	10704
Rates	948	750
WPPA Membership & Insurance	905	178
Lisvane Community Association	10	10
Repairs & Renewals	175	47
Educational material	3755	4585
Books & Toys (Educational Material)	386	405
Digital Photo Processing	317	303
Accountancy	550	348
Book-keeper's Honorarium	770	720
Children's Entertainment	209	333
Food & snacks	1748	2100
Household	422	326
Admin	180	832
Professional costs	0	130
Telephone	750	1106
Staff Uniforms	50	60
Advertising	120	120
	<u>£141,119</u>	<u>£135,070</u>