

# LITTLE ANGELS PLAYGROUP

England & Wales · Charity number 1196624

## Details

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Other names	LITTLE ANGELS PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	2021-11-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	St. Gabriels Rc School Ringland Circle Newport NP19 9PQ
Phone	07821618329
Email	<a href="mailto:angelsnursery1970@hotmail.co.uk">angelsnursery1970@hotmail.co.uk</a>

## Activities

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**Objects:** THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AGED 2 YEARS AND 4 MONTHS UP TO 4 YEARS IN NEWPORT CITY AND THE SURROUNDING AREAS BY THE PROVISION OF QUALITY, ACCESSIBLE, SESSIONAL CHILDCARE.

**Activities:** The charity works for the public benefit having as its objects, the development and education of children aged 2 years and 4 months up to 4 years in Newport City and the surrounding areas by the provision of quality, accessible, sessional childcare.

## Classification

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

## Geography

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- Newport City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-04	£146,411	£141,864	-	-
2024-04-04	£128,854	£133,546	-	-
2023-04-04	£169,931	£124,463	-	-

## Trustees

Name	Role	Appointed
<b>Kelli Priest</b>	Chair	2021-08-01
Rachel Frances Macey		2021-08-01
Sharon Lesley Mayne		2021-11-18

**LITTLE ANGELS PLAYGROUP**

England & Wales - Charity number 1196624

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# Accounts

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Charity registration number: 1196624

# Little Angels Playgroup

Annual Report and Financial Statements

for the Year Ended 31 March 2025

# Little Angels Playgroup

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## **Little Angels Playgroup**

### **Reference and Administrative Details**

<b>Trustees</b>	K Priest R F Macey S L Mayne
<b>Charity Registration Number</b>	1196624
<b>Principal Office</b>	St. Gabriels RC School Ringland Circle Newport NP19 9PQ
<b>Independent Examiner</b>	HSJ Accountants Ltd Severn House Hazell Drive Newport NP108FY

# **Little Angels Playgroup**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

### **Objectives and activities**

#### ***Objects and aims***

The charity works for the public benefit having as its objects, the development and education of children aged 2 years and 4 months up to 4 years in Newport City and the surrounding areas by the provision of quality, accessible, sessional childcare.

The purpose of Little Angels is to prepare children for eventual school life in an educational, fun, caring and secure environment and continue to provide good quality childcare to children in and around the local area, regardless of race, gender, faith or additional needs.

The setting is mostly financed by the Newport Early Years (Education Provision) funding for three and four year olds and the Welsh Government 30 hours Childcare Offer, allowing local working parents to access free childcare throughout the working day. Both the morning and afternoon sessions were at capacity, with the full 24 in both morning and afternoon sessions.

17 children attended this year using the 30 hours scheme. 4 children, who were not eligible for the scheme, paid to stay all day.

All staff received the compulsory training, including Safeguarding, Paediatric First Aid etc. All the staff attended lots of extra courses, to enable them to enhance their skills and knowledge. All staff are local to Newport, 2 of which are from the immediate area.

The setting had a joint Estyn/CIW inspection in September, which went well.

All the activities for the year were planned with the Charity Commission's guidance on public benefit in mind.

# **Little Angels Playgroup**

## **Trustees' Report**

### ***Objectives, strategies and activities***

Due to Grants received, we had a few outside companies/entertainers come into the setting, to help and encourage the children with speech and language. Dave from Key Create came in for 7 sessions to sing and recreate stories, along with Animal Encounters. By such close contact, feeding the animals etc, the children learnt about the animals' habitats and their natural surroundings etc.

We also had someone come into the setting to give cookery classes. The children were able to take home what they had cooked plus they were given ingredients to cook at home too.

The children have also learnt about planting in our outside garden. They have planted many vegetables, fruit, flowers etc. Through this, they have learnt about the wildlife and the environment.

Grants helped us to continue supporting our ALN children through the purchase of new and diverse resources/equipment, due to having more children with varying ALN needs. Extra funding was received for 2 ALN children to have 1:1 sessions and excellent results have been achieved.

We are continuing to build good links with home and the local community. We have received really good feedback from Parents' both verbally and through our questionnaires.

The children went on regular walks in the community where they learnt about the area where they live and also road safety.

Grants allowed us to buy a new gazebo, built in our outside area. This allowed the children to be outside in all weathers as they are protected from the sun and shelters them in the rain.

We are full and have no availability for September 2025 and a waiting list for as far ahead as September 2027.

### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

### **Structure, governance and management**

#### ***Nature of governing document***

The Charity, registration number 1196624, is a charitable incorporated organisation and governed by its memorandum and articles of association. It received its charitable registration on the 17 November 2021.

#### ***Recruitment and appointment of trustees***

The trustees are elected by the members at the Annual General Meeting. The trustees are reviewing the need to maintain a skills register to ensure required skills are represented.

#### ***Induction and training of trustees***

New trustees are trained by the Centre Manager and the other trustees.

# Little Angels Playgroup

## Trustees' Report

### *Organisational structure*

The Trustees have the responsibility for running the Charity and for formulating the policies and procedures. The responsibility for the day to day activities is devolved to the Centre Manager who reports to the Trustees regularly.

### *Major risks and management of those risks*

#### *Going concern risk*

The main risk of the charity being unable to continue would be a financial risk if funding was withdrawn. This is highly improbable as we are a much needed resource in the area. A smaller risk would be through staffing, as we have found it difficult at times to attract qualified staff due to part time hours / lower wages / term time work only.

Our main source of funds are from Newport City Council for the Early Years Education plus Welsh Government, 30 hours Childcare Offer.

We receive an Early Years Deprivation Grant from Newport City Council every year, due to our location.

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 18 July 2025 and signed on its behalf by:

.....  
K Priest  
Trustee

## Little Angels Playgroup

### Independent Examiner's Report to the trustees of Little Angels Playgroup

I report to the trustees on my examination of the accounts of Little Angels Playgroup for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity trustees of Little Angels Playgroup 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 Little Angels Playgroup'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 Little Angels Playgroup 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 accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
Andrew Hill  
FCCA ACA DChA BFP

Severn House  
Hazell Drive  
Newport  
NP108FY

18 July 2025

## Little Angels Playgroup

### Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Charitable activities		146,234	146,234
Other income		<u>177</u>	<u>177</u>
Total income		<u>146,411</u>	<u>146,411</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(141,864)</u>	<u>(141,864)</u>
Total expenditure		<u>(141,864)</u>	<u>(141,864)</u>
Net income		<u>4,547</u>	<u>4,547</u>
Net movement in funds		4,547	4,547
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>40,777</u>	<u>40,777</u>
Total funds carried forward	15	<u><u>45,324</u></u>	<u><u>45,324</u></u>

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Charitable activities		128,721	128,721
Other income		<u>133</u>	<u>133</u>
Total income		<u>128,854</u>	<u>128,854</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(133,546)</u>	<u>(133,546)</u>
Total expenditure		<u>(133,546)</u>	<u>(133,546)</u>
Net expenditure		<u>(4,692)</u>	<u>(4,692)</u>
Net movement in funds		(4,692)	(4,692)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>45,469</u>	<u>45,469</u>
Total funds carried forward	15	<u><u>40,777</u></u>	<u><u>40,777</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 15.

The notes on pages 8 to 15 form an integral part of these financial statements.

**Little Angels Playgroup**  
**(Registration number: 1196624)**  
**Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	11,451	7,271
<b>Current assets</b>			
Debtors	12	534	-
Cash at bank and in hand	13	<u>35,424</u>	<u>39,447</u>
		35,958	39,447
<b>Creditors: Amounts falling due within one year</b>	14	<u>(2,085)</u>	<u>(5,941)</u>
<b>Net current assets</b>		<u>33,873</u>	<u>33,506</u>
<b>Net assets</b>		<u>45,324</u>	<u>40,777</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>45,324</u>	<u>40,777</u>
<b>Total funds</b>	15	<u>45,324</u>	<u>40,777</u>

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 18 July 2025 and signed on their behalf by:

.....  
K Priest  
Trustee

# Little Angels Playgroup

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Little Angels Playgroup meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

# Little Angels Playgroup

## Notes to the Financial Statements for the Year Ended 31 March 2025

### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and fittings	25% reducing balance

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

# Little Angels Playgroup

## Notes to the Financial Statements for the Year Ended 31 March 2025

### Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

### 2 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Core Services	98,162	98,162
UK Government Grants	48,073	48,073
	<u>146,235</u>	<u>146,235</u>

  

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Core Services	97,121	97,121
UK Government Grants	31,600	31,600
	<u>128,721</u>	<u>128,721</u>

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 3 Other income

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Interest on cash deposits	177	177
	<hr/> <hr/>	<hr/> <hr/>
	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Interest on cash deposits	133	133
	<hr/> <hr/>	<hr/> <hr/>

#### 4 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Core Childcare Services	10,664	10,664
Staff costs	121,728	121,728
Governance costs	9,472	9,472
	<hr/> <hr/>	<hr/> <hr/>
	141,864	141,864
	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Core Childcare Services	15,073	15,073
Staff costs	110,579	110,579
Governance costs	7,894	7,894
	<hr/> <hr/>	<hr/> <hr/>
	133,546	133,546

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 5 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>
Independent examiner fees		
Examination of the financial statements	1,380	1,380
Legal fees	35	35
Depreciation, amortisation and other similar costs	2,171	2,171
Other governance costs	5,886	5,886
	9,472	9,472
	9,472	9,472
	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Independent examiner fees		
Examination of the financial statements	1,440	1,440
Legal fees	35	35
Depreciation, amortisation and other similar costs	1,880	1,880
Other governance costs	4,539	4,539
	7,894	7,894
	7,894	7,894

#### 6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	<b>2025 £</b>	<b>2024 £</b>
Depreciation of fixed assets	2,171	1,880
	2,171	1,880

# Little Angels Playgroup

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

#### K Priest

K Priest received remuneration of £36,816 (2024: £36,056) during the year.

#### R F Macey

R F Macey received remuneration of £24,839 (2024: £25,149) during the year.

#### S L Mayne

S L Mayne received remuneration of £11,458 (2024: £12,628) during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

### 8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	119,358	108,772
Pension costs	572	283
Other staff costs	1,798	1,524
	<u>121,728</u>	<u>110,579</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Childcare services	<u>7</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year

### 9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>1,380</u>	<u>1,440</u>

### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 11 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2024	9,620	9,620
Additions	6,351	6,351
	15,971	15,971
<b>Depreciation</b>		
At 1 April 2024	2,349	2,349
Charge for the year	2,171	2,171
	4,520	4,520
<b>Net book value</b>		
At 31 March 2025	11,451	11,451
At 31 March 2024	7,271	7,271

#### 12 Debtors

	<b>2025 £</b>	
Prepayments		534

#### 13 Cash and cash equivalents

	<b>2025 £</b>	<b>2024 £</b>
Cash on hand	65	100
Cash at bank	35,359	39,347
	35,424	39,447

#### 14 Creditors: amounts falling due within one year

	<b>2025 £</b>	<b>2024 £</b>
Other taxation and social security	-	2,121
Other creditors	-	1,730
Accruals	2,085	2,090
	2,085	5,941

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 15 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted general fund	40,777	146,412	(141,865)	45,324
	<b>Balance at 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted general fund	45,468	128,854	(133,545)	40,777

#### 16 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2025 £</b>
Tangible fixed assets	11,451	11,451
Current assets	35,957	35,957
Current liabilities	(2,084)	(2,084)
Total net assets	45,324	45,324
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2024 £</b>
Tangible fixed assets	7,271	7,271
Current assets	39,447	39,447
Current liabilities	(5,941)	(5,941)
Total net assets	40,777	40,777

## Little Angels Playgroup

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Income and Endowments from:</b>		
Charitable activities (analysed below)	146,234	128,721
Other income (analysed below)	<u>177</u>	<u>133</u>
Total income	<u>146,411</u>	<u>128,854</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(141,864)</u>	<u>(133,546)</u>
Total expenditure	<u>(141,864)</u>	<u>(133,546)</u>
Net income/(expenditure)	<u>4,547</u>	<u>(4,692)</u>
Net movement in funds	4,547	(4,692)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>40,777</u>	<u>45,469</u>
Total funds carried forward	<u><u>45,324</u></u>	<u><u>40,777</u></u>

This page does not form part of the statutory financial statements.

## Little Angels Playgroup

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<i><b>Charitable activities</b></i>		
UK Government grants	48,072	31,600
Core childcare services	98,162	97,121
	146,234	128,721
<i><b>Other income</b></i>		
Interest on cash deposits	177	133
	177	133
<i><b>Charitable activities</b></i>		
Direct costs	(10,664)	(15,073)
Wages and salaries	(119,358)	(108,772)
Staff uniform	-	(564)
Staff training	(1,450)	(864)
Staff pensions (Defined contribution) - pension scheme 1	(572)	(283)
Staff entertaining (allowable for tax)	(348)	(96)
Rent	(2,600)	(2,146)
Insurance	(509)	(24)
Repairs and renewals	(1,283)	(1,276)
Telephone and fax	(961)	(761)
Computer software and maintenance costs	(470)	(273)
Charitable donations	(47)	(46)
Independent examiner's fee	(1,380)	(1,440)
Legal and professional fees	(35)	(35)
Bank charges	(16)	(13)
Depreciation of fixtures and fittings	(2,171)	(1,880)
	(141,864)	(133,546)

This page does not form part of the statutory financial statements.

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<http://www.virtualcabinetportal.com/WhatsUTC>

## Signature 1

Signed by Kelli Priest using authentication code Q2RMN0FFa3Y4fG42 at IP address 90.200.174.103, on 2025/07/21 15:52:31 Z.

Kelli Priest's e-mail address is: [angelsnursery1970@hotmail.co.uk](mailto:angelsnursery1970@hotmail.co.uk).

**LITTLE ANGELS PLAYGROUP**

England & Wales - Charity number 1196624

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# Accounts

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Charity registration number: 1196624

# Little Angels Playgroup

Annual Report and Financial Statements

for the Year Ended 31 March 2024

# Little Angels Playgroup

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## **Little Angels Playgroup**

### **Reference and Administrative Details**

<b>Trustees</b>	K Priest R F Macey S L Mayne
<b>Charity Registration Number</b>	1196624
<b>Principal Office</b>	St. Gabriels RC School Ringland Circle Newport NP19 9PQ
<b>Independent Examiner</b>	HSJ Accountants Ltd Severn House Hazell Drive Newport NP108FY

# Little Angels Playgroup

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

### **Objectives and activities**

#### *Objects and aims*

The charity works for the public benefit having as its objects, the development and education of children aged 2 years and 4 months up to 4 years in Newport City and the surrounding areas by the provision of quality, accessible, sessional childcare.

The purpose of Little Angels is to prepare children for eventual school life in an educational, fun, caring and secure environment and continue to provide good quality childcare to children in and around the local area, regardless of race, gender, faith or additional needs.

The centre is mostly financed by the Newport Early Years (Education Provision) funding for three and four year olds and the Welsh Government 30 hours Childcare Offer, allowing local working parents to access free childcare throughout the working day. Both the morning and afternoon sessions were at capacity, with the full 24 in both morning and afternoon sessions. 17 children attended this year using the 30 hours scheme. 4 children, who were not eligible for the scheme, paid to stay all day. There were also a few fee paying Playgroup children, aged from 2 years and 4 months.

All staff received the compulsory training, including Safeguarding, Paediatric First Aid etc. Many attended additional / optional courses during the year, including ALN and PCP training, to help prepare the children for transition into school in September. All of the staff are local to Newport, 3 of which are from the immediate area.

All the activities for the year were planned with the Charity Commission's guidance on public benefit in mind.

#### *Objectives, strategies and activities*

This year we received a level 5 hygiene rating from the Environmental Health Inspectorate and passed an unannounced Care Inspectorate Wales (C.I.W) inspection. We also re-registered as a Charity with C.I.W.

Due to grants received, we had a few outside companies / entertainers come into the setting, to help and encourage the children with speech and language. Dave from Key Create came in for seven sessions to sing and recreate stories, along with Upbeat Music and A & S Animal Encounters. The children learnt about the animals habitats and their natural surroundings etc.

Grants helped us to continue supporting our ALN children through the purchase of new and diverse resources / equipment, due to having more children with varying ALN needs.

We are continuing to build good links with home and the local community. We have received really good feedback from parents both verbally and through our questionnaires. The grant helped us to finance this, enabling us to teach the children about belonging in the local community by regular walks in the area, to the library and other places.

We are full and have no availability for September 2024 and a waiting list for as far ahead as September 2026.

#### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# Little Angels Playgroup

## Trustees' Report

### **Financial review**

All funds are held as unrestricted and there was a deficit in funds this year of £4,692.

### **Structure, governance and management**

#### *Nature of governing document*

The Charity, registration number 1196624, is a charitable incorporated organisation and governed by its memorandum and articles of association. It received its charitable registration on the 17 November 2021.

#### *Recruitment and appointment of trustees*

The trustees are elected by the members at the Annual General Meeting. The trustees are reviewing the need to maintain a skills register to ensure required skills are represented.

#### *Induction and training of trustees*

New trustees are trained by the Centre Manager and the other trustees.

#### *Organisational structure*

The Trustees have the responsibility for running the Charity and for formulating the policies and procedures. The responsibility for the day to day activities is devolved to the Centre Manager who reports to the Trustees regularly.

#### *Major risks and management of those risks*

##### *Going concern risk*

The main risk of the charity being unable to continue would be a financial risk if funding was withdrawn. This is highly improbable as we are a much needed resource in the area. A smaller risk would be through staffing, as we have found it difficult at times to attract qualified staff due to part time hours / lower wages / term time work only.

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

## **Little Angels Playgroup**

### **Trustees' Report**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 9 August 2024 and signed on its behalf by:

.....

K Priest  
Trustee

## Little Angels Playgroup

### Independent Examiner's Report to the trustees of Little Angels Playgroup

I report to the trustees on my examination of the accounts of Little Angels Playgroup for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the charity trustees of Little Angels Playgroup 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 Little Angels Playgroup'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 Little Angels Playgroup 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 accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
Andrew Hill  
FCCA ACA DChA BFP

Severn House  
Hazell Drive  
Newport  
NP108FY

9 August 2024

## Little Angels Playgroup

### Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Charitable activities		128,721	128,721
Other income		133	133
Total income		128,854	128,854
<b>Expenditure on:</b>			
Charitable activities		(133,546)	(133,546)
Total expenditure		(133,546)	(133,546)
Net expenditure		(4,692)	(4,692)
Net movement in funds		(4,692)	(4,692)
<b>Reconciliation of funds</b>			
Total funds brought forward		45,469	45,469
Total funds carried forward	14	40,777	40,777

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Charitable activities		169,914	169,914
Other income		17	17
Total income		169,931	169,931
<b>Expenditure on:</b>			
Charitable activities		(124,463)	(124,463)
Total expenditure		(124,463)	(124,463)
Net income		45,468	45,468
Net movement in funds		45,468	45,468
<b>Reconciliation of funds</b>			
Total funds carried forward	14	45,468	45,468

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 14.

**Little Angels Playgroup**  
**(Registration number: 1196624)**  
**Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	7,271	6,253
<b>Current assets</b>			
Cash at bank and in hand	12	39,447	41,185
<b>Creditors: Amounts falling due within one year</b>	13	<u>(5,941)</u>	<u>(1,970)</u>
<b>Net current assets</b>		<u>33,506</u>	<u>39,215</u>
<b>Net assets</b>		<u>40,777</u>	<u>45,468</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>40,777</u>	<u>45,468</u>
<b>Total funds</b>	14	<u>40,777</u>	<u>45,468</u>

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 9 August 2024 and signed on their behalf by:

.....  
K Priest  
Trustee

# Little Angels Playgroup

## Notes to the Financial Statements for the Year Ended 31 March 2024

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Little Angels Playgroup meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

# Little Angels Playgroup

## Notes to the Financial Statements for the Year Ended 31 March 2024

### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and fittings	25% reducing balance

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

### Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 2 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Core Services	96,754	96,754
UK Government Grants	31,600	31,600
	<u>128,354</u>	<u>128,354</u>

  

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Donations	36,013	36,013
Core Services	131,401	131,401
UK Government Grants	2,500	2,500
	<u>169,914</u>	<u>169,914</u>

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 3 Other income

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Interest on cash deposits	133	133
	133	133

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Interest on cash deposits	17	17
	17	17

#### 4 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Core Childcare Services	15,073	15,073
Staff costs	110,579	110,579
Governance costs	7,894	7,894
	133,546	133,546

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Core Childcare Services	22,083	22,083
Staff costs	94,231	94,231
Governance costs	8,149	8,149
	124,463	124,463

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 5 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>
Independent examiner fees		
Examination of the financial statements	1,440	1,440
Legal fees	35	35
Depreciation, amortisation and other similar costs	1,880	1,880
Other governance costs	4,539	4,539
	7,894	7,894
	7,894	7,894

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Independent examiner fees		
Examination of the financial statements	1,320	1,320
Legal fees	35	35
Depreciation, amortisation and other similar costs	469	469
Other governance costs	6,325	6,325
	8,149	8,149
	8,149	8,149

#### 6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	<b>2024 £</b>	<b>2023 £</b>
Depreciation of fixed assets	1,880	469
	1,880	469

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **K Priest**

K Priest received remuneration of £36,056 (2023: £29,929) during the year.

##### **R F Macey**

R F Macey received remuneration of £25,149 (2023: £17,701) during the year.

##### **S L Mayne**

S L Mayne received remuneration of £12,628 (2023: £10,398) during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	108,772	92,764
Pension costs	283	-
Other staff costs	1,524	1,467
	<u>110,579</u>	<u>94,231</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Childcare services	<u>7</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year

#### 9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>1,440</u>	<u>1,320</u>

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 11 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2023	6,722	6,722
Additions	2,898	2,898
At 31 March 2024	9,620	9,620
<b>Depreciation</b>		
At 1 April 2023	469	469
Charge for the year	1,880	1,880
At 31 March 2024	2,349	2,349
<b>Net book value</b>		
At 31 March 2024	7,271	7,271
At 31 March 2023	6,253	6,253

#### 12 Cash and cash equivalents

	<b>2024 £</b>	<b>2023 £</b>
Cash on hand	100	163
Cash at bank	39,347	41,022
	39,447	41,185

#### 13 Creditors: amounts falling due within one year

	<b>2024 £</b>	<b>2023 £</b>
Other taxation and social security	2,121	-
Other creditors	1,730	-
Accruals	2,090	1,970
	5,941	1,970

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 14 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted general fund	45,468	128,854	(133,545)	40,777
		Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted general fund		169,930	(124,462)	45,468

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	7,154	7,154
Current assets	37,204	37,204
Current liabilities	(3,820)	(3,820)
Total net assets	40,538	40,538
	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	6,253	6,253
Current assets	41,186	41,186
Current liabilities	(1,971)	(1,971)
Total net assets	45,468	45,468

## Little Angels Playgroup

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>		
Charitable activities (analysed below)	128,721	169,914
Other income (analysed below)	<u>133</u>	<u>17</u>
Total income	<u>128,854</u>	<u>169,931</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(133,546)</u>	<u>(124,463)</u>
Total expenditure	<u>(133,546)</u>	<u>(124,463)</u>
Net (expenditure)/income	<u>(4,692)</u>	<u>45,468</u>
Net movement in funds	(4,692)	45,468
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>45,469</u>	<u>-</u>
Total funds carried forward	<u><u>40,777</u></u>	<u><u>45,468</u></u>

This page does not form part of the statutory financial statements.

## Little Angels Playgroup

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<i><b>Charitable activities</b></i>		
Donations	-	36,013
UK Government grants	31,600	2,500
Core childcare services	97,121	131,401
	<u>128,721</u>	<u>169,914</u>
<i><b>Other income</b></i>		
Interest on cash deposits	133	17
	<u>133</u>	<u>17</u>
<i><b>Charitable activities</b></i>		
Direct costs	(15,073)	(22,083)
Wages and salaries	(108,772)	(92,764)
Staff uniform	(564)	(830)
Staff training	(864)	(54)
Staff pensions (Defined contribution) - pension scheme 1	(283)	-
Staff entertaining (allowable for tax)	(96)	(583)
Rent	(2,146)	(2,600)
Insurance	(24)	(471)
Repairs and renewals	(1,276)	(2,163)
Telephone and fax	(761)	(744)
Computer software and maintenance costs	(273)	(253)
Charitable donations	(46)	(25)
Sundry expenses	-	(64)
Independent examiner's fee	(1,440)	(1,320)
Legal and professional fees	(35)	(35)
Bank charges	(13)	(5)
Depreciation of fixtures and fittings	(1,880)	(469)
	<u>(133,546)</u>	<u>(124,463)</u>

This page does not form part of the statutory financial statements.

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## Signature 1

Signed by Kelli Priest using authentication code Q2RMN0FFa3Y4fG42 at IP address 94.1.145.19, on 2024/08/22 12:14:25 Z.

Kelli Priest's e-mail address is: [angelsnursery1970@hotmail.co.uk](mailto:angelsnursery1970@hotmail.co.uk).

**LITTLE ANGELS PLAYGROUP**

England & Wales - Charity number 1196624

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# Accounts

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Charity registration number: 1196624

# Little Angels Playgroup

Annual Report and Financial Statements

for the Year Ended 31 March 2023

# **Little Angels Playgroup**

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

## **Little Angels Playgroup**

### **Reference and Administrative Details**

<b>Trustees</b>	K Priest R F Macey S L Mayne
<b>Charity Registration Number</b>	1196624
<b>Principal Office</b>	St. Gabriels RC School Ringland Circle Newport NP19 9PQ
<b>Independent Examiner</b>	HSJ Accountants Ltd Severn House Hazell Drive Newport NP108FY

# Little Angels Playgroup

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

### **Objectives and activities**

#### ***Objects and aims***

The charity works for the public benefit having as its objects, the development and education of children aged 2 years and 4 months up to 4 years in Newport City and the surrounding areas by the provision of quality, accessible, sessional childcare.

The purpose of Little Angels is to prepare children for eventual school life in an educational, fun, caring and secure environment and continue to provide good quality childcare to children in and around the local area, regardless of race, gender, faith or additional needs.

The centre is mostly financed by the Newport Early Years funding for three and four year olds. 24 children attended Nursery in the morning, 11 of which attended for the whole day under the 30 hours Childcare Offer for Wales. Fee paying Playgroup for younger children, 2 years and 4 months, is offered in the afternoon. We offer the Childcare Scheme, allowing local working parents to access free childcare throughout the working day.

As Education Providers all staff received up to date training in all aspects, including Safeguarding, Paediatric First Aid etc plus completion of the new up to date Welsh Early Years Curriculum, all helping to enhance the childrens learning. All staff are local to Newport, one of which comes from the immediate area.

By staff supporting positive behaviours towards learning, the children have been able to have successful relationships with peers and adults.

#### ***Objectives, strategies and activities***

A few Additional Learning Needs children have been identified this year. Outside agencies have been approached for assessments on these children and extra funding has been achieved for additional 1:1 support. This has enabled us to free up staff to concentrate on the children and excellent results have been achieved.

We have been especially recognised this year by the Education Advisory Service as having excellent indoor and outdoor facilities / resources, in line with the new Welsh Curriculum.

Through careful budgeting, we have been able to adapt the inside area and the physical outdoor environment has undergone a lot of changes to enable it to be inclusive to all the children that attend the setting (i.e. both the younger and older children, children with disabilities).

Due to grants received, we have been able to provide extra technology, I Pads etc for the children and it has really helped to improve their digital competence. We have been able to buy many new resources due to grants from the local city council. Due to limited indoor space, we had an outdoor classroom built which now enables the children to go outdoors and continue their learning, in all weather, in line with the curriculum.

We have built up good communication / relationships with parents, feeder schools and local communities, mostly through word of mouth and have received excellent feedback. We have greatly improved the link between home and nursery by providing bags of activity items for the children to keep, which allows parents to see and do some of the activities that take place in the setting.

We have been oversubscribed this year and have a waiting list of children wishing to attend.

# Little Angels Playgroup

## Trustees' Report

### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

All funds are held as unrestricted and there was a surplus in funds this year of £45,468.

### **Structure, governance and management**

#### ***Nature of governing document***

The Charity, registration number 1196624, is a charitable incorporated organisation and governed by its memorandum and articles of association. It received its charitable registration on the 17 November 2021.

#### ***Recruitment and appointment of trustees***

The trustees are elected by the members at the Annual General Meeting. The trustees are reviewing the need to maintain a skills register to ensure required skills are represented.

#### ***Induction and training of trustees***

New trustees are trained by the Centre Manager and the other trustees.

#### ***Organisational structure***

The Trustees have the responsibility for running the Charity and for formulating the policies and procedures. The responsibility for the day to day activities is devolved to the Centre Manager who reports to the Trustees regularly.

#### ***Major risks and management of those risks***

##### ***Going concern risk***

The main source of funds is for Non Maintained Education and Childcare from the City Council. If this funding was withdrawn or we had a lot less children attending the setting, this would be the main financial risk but this is highly improbable as we are a much needed resource in the area.

# Little Angels Playgroup

## Trustees' Report

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 8 December 2023 and signed on its behalf by:

.....  
K Priest  
Trustee

## **Little Angels Playgroup**

### **Independent Examiner's Report to the trustees of Little Angels Playgroup**

I report to the trustees on my examination of the accounts of Little Angels Playgroup for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the charity trustees of Little Angels Playgroup 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 Little Angels Playgroup'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 Little Angels Playgroup 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 accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
Andrew Hill  
FCCA ACA DChA BFP

Severn House  
Hazell Drive  
Newport  
NP108FY

8 December 2023

## Little Angels Playgroup

### Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Charitable activities		169,914	169,914
Investment income	3	<u>17</u>	<u>17</u>
Total income		<u>169,931</u>	<u>169,931</u>
<b>Expenditure on:</b>			
Charitable activities		<u>(124,463)</u>	<u>(124,463)</u>
Total expenditure		<u>(124,463)</u>	<u>(124,463)</u>
Net income		<u>45,468</u>	<u>45,468</u>
Net movement in funds		<u>45,468</u>	<u>45,468</u>
<b>Reconciliation of funds</b>			
Total funds carried forward	14	<u><u>45,468</u></u>	<u><u>45,468</u></u>

All of the charity's activities derive from continuing operations during the above period.

**Little Angels Playgroup**  
**(Registration number: 1196624)**  
**Balance Sheet as at 31 March 2023**

	Note	2023 £
<b>Fixed assets</b>		
Tangible assets	11	6,253
<b>Current assets</b>		
Cash at bank and in hand	12	41,185
<b>Creditors: Amounts falling due within one year</b>	13	<u>(1,970)</u>
<b>Net current assets</b>		<u>39,215</u>
<b>Net assets</b>		<u><u>45,468</u></u>
<b>Funds of the charity:</b>		
<b>Unrestricted income funds</b>		
Unrestricted funds		<u>45,468</u>
<b>Total funds</b>	14	<u><u>45,468</u></u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 8 December 2023 and signed on their behalf by:

.....  
K Priest  
Trustee

# Little Angels Playgroup

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Little Angels Playgroup meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and fittings	25% reducing balance

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 2 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations	36,013	36,013
Uk Governemnt Grants	2,500	2,500
Core Services	131,401	131,401
<b>Total for 2023</b>	<u>169,914</u>	<u>169,914</u>

#### 3 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	<u>17</u>	<u>17</u>
<b>Total for 2023</b>	<u>17</u>	<u>17</u>

#### 4 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Core Childcare Services	22,083	22,083
Staff costs	94,231	94,231
Governance costs	8,149	8,149
<b>Total for 2023</b>	<u>124,463</u>	<u>124,463</u>

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,320	1,320
Legal fees	35	35
Depreciation, amortisation and other similar costs	469	469
Other governance costs	6,325	6,325
<b>Total for 2023</b>	<u>8,149</u>	<u>8,149</u>

#### 6 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	<b>2023</b>
	£
Depreciation of fixed assets	<u>469</u>

#### 7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **K Priest**

K Priest received remuneration of £29,929 during the year.

##### **R F Macey**

R F Macey received remuneration of £17,701 during the year.

##### **S L Mayne**

S L Mayne received remuneration of £10,398 during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2023 £
<b>Staff costs during the year were:</b>	
Wages and salaries	92,764
Other staff costs	<u>1,467</u>
	<u><u>94,231</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No
Childcare services	<u><u>5</u></u>

No employee received emoluments of more than £60,000 during the year

#### 9 Independent examiner's remuneration

	2023 £
Examination of the financial statements	<u><u>1,320</u></u>

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 11 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
Additions	6,722	6,722
At 31 March 2023	6,722	6,722
<b>Depreciation</b>		
Charge for the year	469	469
At 31 March 2023	469	469
<b>Net book value</b>		
At 31 March 2023	6,253	6,253

#### 12 Cash and cash equivalents

	<b>2023 £</b>
Cash on hand	163
Cash at bank	41,022
	41,185

#### 13 Creditors: amounts falling due within one year

	<b>2023 £</b>
Accruals	1,970

#### 14 Funds

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2023 £</b>
<b>Unrestricted funds</b>			
<i>General</i>			
Unrestricted general fund	169,930	(124,462)	45,468

#### 15 Analysis of net assets between funds

## Little Angels Playgroup

### Notes to the Financial Statements for the Year Ended 31 March 2023

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2023 £</b>
Tangible fixed assets	6,253	6,253
Current assets	41,186	41,186
Current liabilities	<u>(1,971)</u>	<u>(1,971)</u>
Total net assets	<u>45,468</u>	<u>45,468</u>

## Little Angels Playgroup

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>	
Charitable activities (analysed below)	169,914
Investment income (analysed below)	<u>17</u>
Total income	<u>169,931</u>
<b>Expenditure on:</b>	
Charitable activities (analysed below)	<u>(124,463)</u>
Total expenditure	<u>(124,463)</u>
Net income	<u>45,468</u>
<b>Reconciliation of funds</b>	
Total funds carried forward	<u><u>45,468</u></u>

## Little Angels Playgroup

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	<b>Total 2023 £</b>
<i><b>Charitable activities</b></i>	
Donations	36,013
UK Government grants	2,500
Core childcare services	131,401
	<hr/>
	169,914
	<hr/> <hr/>
<i><b>Investment income</b></i>	
Interest on cash deposits	17
	<hr/>
	17
	<hr/> <hr/>
<i><b>Charitable activities</b></i>	
Direct costs	(22,083)
Wages and salaries	(92,764)
Staff uniform	(830)
Staff training	(54)
Staff entertaining (allowable for tax)	(583)
Rent	(2,600)
Insurance	(471)
Repairs and renewals	(2,163)
Telephone and fax	(744)
Computer software and maintenance costs	(253)
Charitable donations	(25)
Sundry expenses	(64)
Independent examiner's fee	(1,320)
Legal and professional fees	(35)
Bank charges	(5)
Depreciation of fixtures and fittings	(469)
	<hr/>
	(124,463)
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This page does not form part of the statutory financial statements.

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## Signature 1

Signed by Kelli Priest using authentication code Q2RMN0FFa3Y4fG42 at IP address 86.142.165.247, on 2023/12/08 13:17:31 Z.

Kelli Priest's e-mail address is: [angelsnursery1970@hotmail.co.uk](mailto:angelsnursery1970@hotmail.co.uk).