

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

| | |
|------------------------------------|------------------------|
| Trustees | K Priest |
| | R F Macey |
| | S L Mayne |
| Charity Registration Number | 1196624 |
| Principal Office | St. Gabriels RC School |
| | Ringland Circle |
| | Newport |
| | NP19 9PQ |
| Independent Examiner | 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 £ |
|------------------------------------|------|----------------------------|----------------------|
| Income and Endowments from: | | | |
| Charitable activities | | 146,234 | 146,234 |
| Other income | | <u>177</u> | <u>177</u> |
| Total income | | <u>146,411</u> | <u>146,411</u> |
| Expenditure on: | | | |
| 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 |
| Reconciliation of funds | | | |
| 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 £ |
|------------------------------------|------|----------------------------|----------------------|
| Income and Endowments from: | | | |
| Charitable activities | | 128,721 | 128,721 |
| Other income | | <u>133</u> | <u>133</u> |
| Total income | | <u>128,854</u> | <u>128,854</u> |
| Expenditure on: | | | |
| 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) |
| Reconciliation of funds | | | |
| 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 £ |
|---|------|----------------------|----------------------|
| Fixed assets | | | |
| Tangible assets | 11 | 11,451 | 7,271 |
| Current assets | | | |
| Debtors | 12 | 534 | - |
| Cash at bank and in hand | 13 | <u>35,424</u> | <u>39,447</u> |
| | | 35,958 | 39,447 |
| Creditors: Amounts falling due within one year | 14 | <u>(2,085)</u> | <u>(5,941)</u> |
| Net current assets | | <u>33,873</u> | <u>33,506</u> |
| Net assets | | <u><u>45,324</u></u> | <u><u>40,777</u></u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>45,324</u> | <u>40,777</u> |
| Total funds | 15 | <u><u>45,324</u></u> | <u><u>40,777</u></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:

| Asset class | Depreciation method and rate |
|------------------------|-------------------------------------|
| 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

| | Unrestricted funds General £ | Total 2025 £ |
|----------------------|---|-----------------------------|
| Core Services | 98,162 | 98,162 |
| UK Government Grants | 48,073 | 48,073 |
| | <u>146,235</u> | <u>146,235</u> |
| | Unrestricted funds General £ | Total 2024 £ |
| 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

| | Unrestricted funds General £ | Total 2025 £ |
|---------------------------|---|-----------------------------|
| Interest on cash deposits | 177 | 177 |
| | Unrestricted funds General £ | Total 2024 £ |
| Interest on cash deposits | 133 | 133 |

4 Expenditure on charitable activities

| | Unrestricted funds General £ | Total 2025 £ |
|-------------------------|---|-----------------------------|
| Core Childcare Services | 10,664 | 10,664 |
| Staff costs | 121,728 | 121,728 |
| Governance costs | 9,472 | 9,472 |
| | 141,864 | 141,864 |
| | Unrestricted funds General £ | Total 2024 £ |
| Core Childcare Services | 15,073 | 15,073 |
| Staff costs | 110,579 | 110,579 |
| Governance costs | 7,894 | 7,894 |
| | 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

| | Unrestricted funds General £ | Total 2025 £ |
|--|---|-----------------------------|
| 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 |
| | <u>9,472</u> | <u>9,472</u> |
| | | |
| | Unrestricted funds General £ | Total 2024 £ |
| 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 |
| | <u>7,894</u> | <u>7,894</u> |

6 Net incoming/outgoing resources

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

| | 2025 £ | 2024 £ |
|------------------------------|-------------------|-------------------|
| Depreciation of fixed assets | <u>2,171</u> | <u>1,880</u> |

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 £ |
|--|----------------|----------------|
| Staff costs during the year were: | | |
| 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

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

12 Debtors

| | 2025 £ |
|-------------|-----------|
| Prepayments | 534 |

13 Cash and cash equivalents

| | 2025 £ | 2024 £ |
|--------------|-----------|-----------|
| Cash on hand | 65 | 100 |
| Cash at bank | 35,359 | 39,347 |
| | 35,424 | 39,447 |

14 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------------|-----------|-----------|
| 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 £ |
|---------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| Unrestricted general fund | 40,777 | 146,412 | (141,865) | 45,324 |
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| Unrestricted general fund | 45,468 | 128,854 | (133,545) | 40,777 |

16 Analysis of net assets between funds

| | Unrestricted funds General £ | Total funds at 31 March 2025 £ |
|-----------------------|---------------------------------------|---|
| 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 |
| | £ | £ |
| | £ | £ |
| 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

| | Total 2025 £ | Total 2024 £ |
|--|----------------------|----------------------|
| Income and Endowments from: | | |
| 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> |
| Expenditure on: | | |
| 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) |
| Reconciliation of funds | | |
| 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

| | Total 2025 £ | Total 2024 £ |
|--|--------------------|--------------------|
| <i>Charitable activities</i> | | |
| UK Government grants | 48,072 | 31,600 |
| Core childcare services | 98,162 | 97,121 |
| | <u>146,234</u> | <u>128,721</u> |
| <i>Other income</i> | | |
| Interest on cash deposits | 177 | 133 |
| | <u>177</u> | <u>133</u> |
| <i>Charitable activities</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) |
| | <u>(141,864)</u> | <u>(133,546)</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 90.200.174.103, on 2025/07/21 15:52:31 Z.

Kelli Priest's e-mail address is: angelsnursery1970@hotmail.co.uk.