

CYLCH MEITHRIN CAER ELEN (HWLFFORDD)

England & Wales · Charity number 1204347

Details

Status Registered

Legal form CIO

Registered 2023-08-14

Register [View on the Charity Commission register](#)

Contact

Address Cylch Meithrin Caer Elen
Ysgol Caer Elen
Heol Llwynhelyg
Hwlfordd
SA62 4BN

Phone 01437809200

Email pwyllgor.cylchhwllfordd@gmail.com

Activities

Objects: TO ADVANCE THE EDUCATION OF PRE-SCHOOL AND PRIMARY AGED CHILDREN (WITH PARTICULAR FOCUS ON PRE-SCHOOL AGED CHILDREN) THROUGH THE MEDIUM OF WELSH LANGUAGE WITHIN THE AREA OF HAVERFORDWESTHYRWYDDO ADDYSG GYFRWNG CYMRAEG I BLANT OED CYN YSGOL A PHLANT YSGOL GYNRADD (GAN GANOLBWYNTIO'N BENODOL AR BLANT OED CYN YSGOL) YN HWLFFORDD.

Activities: Cylch Caer Elen

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Pembrokeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£102,865	£83,030	-	-
2024-03-31	£55,713	£50,969	-	-

Trustees

Name	Role	Appointed
Carla McGrath		2025-07-17
Dr Ceri Smith		2025-07-17
Stephanie Dewick-Berry		2025-02-11

CYLCH MEITHRIN CAER ELEN (HWLFFORDD)

England & Wales - Charity number 1204347

Accounts

Trustees' Annual Report

for the year ended 2024–2025

Charity details

Charity name: Cylch Meithrin Caer Elen (Hwlfordd)

Charity registration number: 1204347

Registered address:

Cylch Meithrin Caer Elen (Hwlfordd)

Ysgol Caer Elen

Withybush Road

Haverfordwest

Pembrokeshire

SA62 4BN

Trustees

The trustees who served during the year were:

- Sarah Murray – Chair
- Meleri Norgan – Secretary
- Rhian Bromham – Treasurer (served until December 2024)
- Stephanie Dewick-Berry – Treasurer from January 2025

Structure, governance and management

Cylch Meithrin Caer Elen (Hwlfordd) is a Charitable Incorporated Organisation (CIO) and is governed by a voluntary Management Committee made up of trustees and parent members.

The committee is responsible for the strategic direction, governance and financial oversight of the charity. Day-to-day operations of the setting are delegated to the Setting Leader, who manages staff, delivery of provision and operational matters.

During the year, the Cylch employed one Setting Leader, one Deputy Leader and two Assistants. The committee works closely with staff to ensure the continued delivery of high-quality childcare and education through the medium of Welsh.

Trustees are recruited through invitations to parents and through elections held at the Annual General Meeting. New trustees are supported through informal handovers and ongoing guidance, with additional support available through Mudiad Meithrin.

Aims and objectives

The charity's objectives during the year were to:

- Continue the high-quality provision of childcare through the medium of Welsh
 - Strengthen fundraising activity to support the sustainability of the Cylch
 - Maintain and develop strong links with the school and local Ti a Fi group
 - Encourage parent engagement and communication
 - Support children and families through smooth transitions into the setting and onwards to school
-

Activities and achievements

During the year, the Cylch provided Welsh-medium childcare for approximately 40 children aged 2–5 years, operating Monday to Friday, 8:00am to 2:45pm, during term time.

Key activities and achievements included:

- Welcoming new families into the setting and the wider Cylch community
- The appointment of a new Responsible Individual (RI)
- The recruitment of new committee members, strengthening governance capacity
- Ongoing professional development for staff, building skills and confidence
- Successful fundraising activity, including a 40th birthday event, enabling the purchase of additional resources for children
- Achieving an excellent score in the ITERS assessment, reflecting the quality of the provision

Despite wider economic challenges and reduced levels of discretionary spending, the Cylch continued to receive strong support from families and the community.

Public benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit.

Cylch Meithrin Caer Elen (Hwlfordd) provides clear public benefit by:

- Delivering Welsh-medium early years provision, supporting the Welsh language and culture
- Employing trained and experienced staff who support children's development through a range of educational and play-based approaches

- Ensuring staff undertake regular training to remain informed about best practice and current guidance
 - Supporting families through transitions into the Cylch and onwards into school, including familiarity with the school environment due to the shared site
 - Offering guidance and signposting to families regarding childcare funding and wider family support
-

Financial review

The charity ended the financial year with a surplus.

There were no outstanding debts or liabilities at the year end.

The trustees consider the charity to be in a stable financial position and continue to monitor income and expenditure carefully to support the ongoing delivery of services.

Funds held as custodian trustee

The charity did not hold any funds as a custodian trustee for other organisations during the year.

Registered Charity Number: 1204347

Report of the Trustees and
Unaudited Financial Statements for the year ended 31st March 2025
for
Cylch Meithrin Caer Elen (Hwlfordd)

David Lloyd & Co
A Firm of Financial Accountants & Tax Advisors
16 Main street
Fishguard
Pembrokeshire
SA65 9HJ

Cylch Meithrin Caer Elen (Hwlffordd)

**Contents of the financial Statements
for the year ended 31st March 2025**

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The committee of management presents its report with the financial statements for the charity for the year ended 31st March 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

CHAIRPERSON

TRUSTEES	Stephanie Dewick-Berry	(appointed 11th February 2025)
	Carla McGrath	(appointed 17th July 2025)
	Dr Ceri Smith	(appointed 17th July 2025)
	Sarah Louise Murray	(resigned)
	Rhian Michelle Bromham	(resigned)
	Natalie Elizabeth Shearn	(resigned)
	Louise Sara Gray	(resigned)
	Nia Meleri George Norgan	(resigned)

REGISTERED OFFICE Cylch Meithrin Caer Elen (Hwlfordd)
Ysgol Caer Elen
Heol Llwynhelyg
Hwlfordd
SA62 4BN

REGISTERED COMPANY NUMBER CE033242 (ENGLAND & WALES)

REGISTERED CHARITY NUMBER 1204347

ACCOUNTANTS David Lloyd & Co., 16 Main Street,
Fishguard, Pembrokeshire, SA65 9HJ

BANKERS

Mission Statement

Aims and purpose

Objectives and Activities

Objectives and Activities (continued)

Achievements and Performance

Financial Review

Financial Review (continued)

Reserves Policy

Volunteers and Supporters

RISK MANAGEMENT

Structure, Governance and Management

The Cylch Meithrin Caer Elen (Hwlfordd) is run by the three named Trustees:-
, Chair
, Treasurer
, Secretary

..... : Chairperson
..... dated

Report of the Independent Examiner to
the Trustees of Cylch Meithrin Caer Elen (Hwlffordd)
for the year ended 31st March 2025

I report on the accounts of the Trust for the period ended 31st March 2025, which are set out on pages 7 to 12

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Lloyd B.Sc, FFA

David Lloyd & Co
A Firm of Financial Accountants & Tax Advisors
16 Main Street
Fishguard
Pembrokeshire
SA65 9HJ

.....dated

	Notes	Unrestricted funds £	Restricted funds £	31 Mar 2025 Total funds £	31 Mar 2024 Total funds £
INCOME & ENDOWMENTS FROM					
Donations and legacies	2	896	0	896	0
Other trading activities	2	101,969	0	101,969	55,713
		<u>102,865</u>	<u>0</u>	<u>102,865</u>	<u>55,713</u>
EXPENDITURE ON					
Charitable activities	3	82,142	0	82,142	49,757
Management		888	0	888	1,212
		<u>83,030</u>	<u>0</u>	<u>83,030</u>	<u>50,969</u>
NET INCOME/EXPENDITURE		19,835	0	19,835	4,744
RECONCILIATION OF FUNDS					
Total funds brought forward		28,620	0	28,620	23,876
TOTAL FUNDS CARRIED FORWARD		<u>48,455</u>	<u>0</u>	<u>48,455</u>	<u>28,620</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities

Cylch Meithrin Caer Elen (Hwlffordd)
Statement of Assets and Liabilities
As at 31st March 2025

Notes	Unrestricted funds £	31 Mar 2025 Restricted funds £	Total Funds £	31 Mar 2024 Total Funds £
FIXED ASSETS				
Equipment	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CURRENT ASSETS				
Bank account and cash in hand	51,277	0	51,277	29,340
	<u>51,277</u>	<u>0</u>	<u>51,277</u>	<u>29,340</u>
TOTAL ASSETS	<u>51,277</u>	<u>0</u>	<u>51,277</u>	<u>29,340</u>
CREDITORS				
Amounts falling due within one year	2,822	0	2,822	720
	<u>48,455</u>	<u>0</u>	<u>48,455</u>	<u>28,620</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>48,455</u>	<u>0</u>	<u>48,455</u>	<u>28,620</u>
NET ASSETS/(LIABILITIES)	<u>48,455</u>	<u>0</u>	<u>48,455</u>	<u>28,620</u>
FUNDS				
Unrestricted funds			48,455	28,620
Restricted funds			0	0
Total funds			<u>48,455</u>	<u>28,620</u>

For the year ended 31st March 2025 the company was entitled to exemption under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board and signed on their behalf by

..... - Trustee

..... - Trustee

..... dated

1. Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable UK Accounting Standards. In preparing the accounts the charity follows best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRSSE) effective 1 January 2015.

Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for a particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Donations and Legacies

	31 March 2025	31 March 2024
	£	£
Donations	0	0
Grants	896	0
Funding and trading income	101,969	55,713
	<u>102,865</u>	<u>55,713</u>

3. Charitable activities

	Direct Costs £	Support Costs (see note 4) £	Totals £
Charitable activities	75,051	7,091	82,142
Management Costs	<u>0</u>	<u>888</u>	<u>888</u>
	<u>75,051</u>	<u>7,979</u>	<u>83,030</u>

4. Support Costs

Software £	Sundry £	Accountancy £	Insurance £	Rent, Rates Light & Heat £	Governance costs £	Totals £
2,254	380	888	150	3,595	712	7,979

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the period ended 31st March 2025

Trustees' expenses

There were no trustees' expenses paid for the period ended 31st March 2025

6. Staff Costs

The average number of monthly employees during the year was as follows :-

31 March 2025	31 March 2024
<u>5</u>	<u>5</u>

7. Debtors

	31 March 2025 £	31 March 2024 £
Trade debtors	0	0
Prepayments	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

8. Creditors: amounts falling within one year

	31 March 2025 £	31 March 2024 £
Social Security ad other taxes	2,003	0
Accruals and deferred income	<u>820</u>	<u>720</u>
	<u>2,823</u>	<u>720</u>

9. Movement in funds

	At 1 April 2025 £	Net movement in funds £	At 31 March 2025 £
Unrestricted funds			
Unrestricted funds grants/non grants	28,620	19,835	48,455
Restricted funds			
Restricted funds	0	0	0
	<u>28,620</u>	<u>19,835</u>	<u>48,455</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	102,865	(83,030)	19,835
Restricted funds			
Restricted funds	0	0	0
	<u>102,865</u>	<u>(83,030)</u>	<u>19,835</u>

10. Related party disclosures

There were no related party transactions for the period ended 31st March 2025.

	31 March 2025	31 March 2024
	£	£
Income and endowments		
Donations and legacies		
Donations	0	0
Grants	896	0
Funding and trading income	101,969	55,713
	<u>102,865</u>	<u>55,713</u>
Expenditure on:		
Charitable activities		
Learning resources	912	768
Fundraising costs	267	102
Bad debts	3	3
Milk & food	877	198
Salaries	71,854	44,894
Cleaning	925	229
Protective clothing	213	284
	<u>75,051</u>	<u>46,758</u>
Support costs		
Management		
Rent and rates and light and heat	3,595	2,305
Insurance	150	0
Stationery & office supplies	245	291
Computer software	2,254	0
Marketing	30	30
ICO, DBS & Medical	59	0
Telephone	182	90
Accountancy fees	888	1,212
Subscriptions & licences	220	353
Bank charges	35	58
Sundry Expenses	205	82
HMRC interest	116	0
Legal fees	0	70
	<u>7,979</u>	<u>4,491</u>
Total resources expended	83,030	51,249
Net income	<u>19,835</u>	<u>4,464</u>

CYLCH MEITHRIN CAER ELEN (HWLFFORDD)

England & Wales - Charity number 1204347

Accounts

Chair Report AGM 2024

It has been a busy year which has seen a lot of developments and improvements and this is down to a hardworking team that understand the need to consistently review and amend procedures in line with maintaining best practice. So a big thank you to all the staff for their hard work.

During the AGM last year, Committee roles were officially appointed, and an official committee could begin. This was the beginning of a lot of paperwork and time to ensure that all procedures were followed correctly, as it was apparent this had not happened previously.

The Committee registered with the Charity Commission as trustees, transferred to a CIO and then re-registered with the CIW. This was an incredibly lengthy process, and many thanks to our Responsible Individual for navigating us through this.

The Cylch is now an Incorporated Organisation which means that the organisation is accountable for all aspects of the Cylch rather than individual committee members.

As already mentioned, the committee was only officially formed this time last year, and in this time we have seen:

Parent questionnaires that provided both positive and constructive feedback. Staff responded to this feedback in a professional way, which has resulted in further improvements such as:

- Continued and close relationship with Croesi'r Bont to ensure staff are continuing to become more and more confident using the Welsh language.
- Developed outdoor learning area, with good use of key words and flashcards to prompt and promote use of the language. The committee used some funds raised from 2023 Easter fayre to purchase a literacy shed and this has enhanced the area further.
- Some improved communication with parents through more regular use of dojo and we have started to take more regular photos for our social media platforms. This is an area that I would like to continue to improve through the next academic year.

Thank you to all who helped during the community day. As Chair, I feel that extending our network into the wider community is essential to further developing our connections and reputation in Pembrokeshire.

This year our Siani Sionc fundraiser saw close connections with Menter Iaith and Cymraeg i Blant Penfro and I hope this relationship will continue into the future.

We have also collaborated with the school more consistently this year. A close relationship with Ysgol Caer Elen is essential, so I would like to see this continue. An afternoon tea held in the school hall was an effective way for Cylch and nursery staff to share ideas.

We have recently held a very popular open evening which saw over 25 new families come into our setting. We have had very positive feedback from this event. This is something that was highlighted as needed during our feedback from questionnaires. I would like to see this happen at least annually as this is vital if we are going to continue to attract new families. Thank you to the staff who helped on the evening, and for the help setting up activities and getting paperwork ready.

We have been faced with challenges this year, and we will continue to strive to make improvements.

Several areas I would like to target moving forward are:

- Using a different platform to communicate with parents and enable closer monitoring of data online.
- Adopting a clear timescale for responding to parent/carer queries regarding new starters.
- Continuing to develop a relationship with the school and other agencies within our shared space.
- Further training on GDPR to ensure all procedures followed accordingly.
- Weekly, and daily, if practical, uploading of Seren y Dydd and Helpwr yr Wythnos using frames purchased at the beginning of this year.

A huge thank you to our wonderful staff in Cylch.

Cylch Caer Elen Treasurers Report – Y/E 31st Mar 2024

Financial Update of completed activities.

The changes made to the Cylch this year, have in turn required changes to be made to the financial processes. Firstly, we have set up and now fully transitioned to a new Bank Account, with all direct debits, funding payments, parent payments and tax-free childcare being processed through the new account. This move has firstly saved on bank charges but has also given us access to accounting software. We are now able to close the previous account.

During the past year we have been able to transition from paper receipts and accounts to fully electronic with spreadsheets and scanned invoices replacing the paper-based accounts. Furthermore, access to FreeAgent, has enabled us to move to a fully integrated electronic solution including daily reconciliation of bank accounts, parent statements and electronic claiming of expenses. This has generated a number of significant improvements to the efficiency of the accounts, audits and general cash management.

As our largest outgoing, the wage increase impacted the cylch significantly in April and the committee had to make the difficult decision to increase the price per session to ensure the Cylch remained a going concern. This decision was not made lightly but was essential following several years of minimal increases.

For the first time in a number of years we have worked with an external accountant to independently review the last few years accounts to ensure full compliance. Accounts to the year ending 22/23 have now been fully audited and reported up to the charity commission. As part of our transition to a new charity number we have also been required to produce two partial year accounts for the period ending 31st Mar 24. Following the retirement of our accountant, we are currently in the process of employing a new accountant to pick this up for the financial year and therefore the result below will be subject to audit sign off.

Partial year accounts are included below and are subject to audit sign off, these accounts cover the 7.5 months of the year and as are in the new FreeAgent format. Small profit reported of £4.7k, marginally higher than the prior year driven by timing of fundraising income banked, delay in milk and rent invoices and in preparation for the increase in wages.

Future Risks/ Opportunities

In the interest of improving parent/child and setting communication, the cylch has invested in a new app, Famly, which we hope will go live in the early part of the Autumn Term. We envisage this investment will create efficiencies in all areas of the day to day running of the cylch. With functionality to remove paper-based activities such as attendance, invoices, statements and staff documentation. The app will also allow us to easily claim funding, send reminders to parents, track session availability as well as centralising all applications for sessions going forwards. This has been a substantial investment but one the committee felt was essential for the parents, Cylch team and the committee.

An ongoing conversation is required with the school and Pembrokeshire County Council to get a TOCA agreement in place, draft agreement has been drawn up and is ready to be shared in the autumn with the required bodies. This is likely to lead to a potential increase in rent, following several years of no change.

Following the realignment of session rates the Cylch is now going into the summer break with a sufficient cash to ensure there are no doubts over the payment of rent, rates or wages over the summer break as we have had in current years. We are also able to look to continue to invest in the setting and its resources as required over the coming year.

Registered Charity Number: 1204347

Report of the Trustees and
Unaudited Financial Statements for the Period ended 31st March 2024
for
Cylch Meithrin Caer Elen (Hwlfordd)

Pritchard & Co
Accountants & Tax Advisors
16 Main street
Fishguard
Pembrokeshire
SA65 9HJ

Cylch Meithrin Caer Elen (Hwlfordd)

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for the period ended 31st March 2024**

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REGISTERED COMPANY NUMBER: 1294347
ACCOUNTANTS: Pritchard & Co., 12, Cross Street, Farnham, Portsmouth, PO14 3BQ

BANKERS:

Other financial information

How we work

Objectives and Activities

Cylch Meithrin Caer Elen (Hwffordd)
Report of the Committee of Management
for the period ended 31st March 2024

The committee of management presents its report with the financial statements for the charity for the period ended 31st March 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

CHAIRPERSON	Sarah Louise Murray
TRUSTEES	Sarah Louise Murray Rhian Michelle Bromham Natalie Elizabeth Shearn Louise Sara Gray Nia Meleri George Norgan
REGISTERED OFFICE	Cylch Meithrin Caer Elen (Hwffordd) Ysgol Caer Elen Heol Llwynhelyg Hwffordd SA62 4BN
REGISTERED COMPANY NUMBER	CE033242 (ENGLAND & WALES)
REGISTERED CHARITY NUMBER	1204347
ACCOUNTANTS	Pritchard & Co., 16 Main Street, Fishguard, Pembrokeshire, SA65 9HJ
BANKERS	
Mission Statement	
Aims and purpose	
Financial Review	
Objectives and Activities	

Financial Review

un by the three named Trustees:-

: Chairperson

dated

no matter has come to my attention:

e to believe that in any material respect the requirements:

*ordance with section 41 of the 1993 Act; and
with the accounting records and comply with the accounting*

d be drawn in order to enable a proper understanding of

TIONS

ure has arisen from continuing activities

25,000

20,000

... 2024 the company was entitled to exemption which
... to small companies.

... company to obtain an audit in accordance with

... responsibilities for complying with the requirements
... of accounts.

... in accordance with the rules and provisions
... applicable to companies, save that the rules apply

... on their behalf by

... Trustees

... Trustees

Cylch Meithrin Caer Elen (Hwlfordd)
 Statement of Assets and Liabilities
 as at 31st March 2024

Notes	Unrestricted funds £	31 Mar 2024 Restricted funds £	Total Funds £
FIXED ASSETS			
Equipment	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>
CURRENT ASSETS			
Bank account and cash in hand	<u>29,340</u>	<u>0</u>	<u>29,340</u>
	<u>29,340</u>	<u>0</u>	<u>29,340</u>
TOTAL ASSETS	<u>29,340</u>	<u>0</u>	<u>29,340</u>
CREDITORS			
Amounts falling due within one year	<u>720</u>	<u>0</u>	<u>720</u>
	<u>28,620</u>	<u>0</u>	<u>28,620</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>28,620</u>	<u>0</u>	<u>28,620</u>
NET ASSETS/(LIABILITIES)	<u>28,620</u>	<u>0</u>	<u>28,620</u>
FUNDS			
Unrestricted funds			28,620
Restricted funds			0
Total funds			<u>28,620</u>

For the period ended 31st March 2024 the company was entitled to exemption under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board and signed on their behalf by

..... - Trustee

..... - Trustee

..... dated

1. Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable UK Accounting Standards. In preparing the accounts the charity follows best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRSSE) effective 1 January 2015.

Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for a particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Donations and Legacies

	31 March 2024 £
Donations	0
Grants	0
Funding and trading income	55,713
	<u>55,713</u>

eration and benefits

trustees' remuneration or other benefits for the period ended 31st

ses

trustees' expenses paid for the period ended 31st March 2024

of monthly employees during the year was as follows :-

31 March 2024

5

31 March 2024

£

0

0

0

one year

31 March 2024

£

0

720

720

9. Movement in funds

	At 14 August 2023 £	Net movement in funds £	At 31 March 2024 £
Unrestricted funds			
Unrestricted funds grants/non grants	23,876	4,744	28,620
Restricted funds			
Restricted funds	0	0	0
	<u>23,876</u>	<u>4,744</u>	<u>28,620</u>

Net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources Expended £	Movement in funds £
Unrestricted funds			
Unrestricted funds	55,713	(50,969)	4,744
Restricted funds			
Restricted funds	0	0	0
	<u>55,713</u>	<u>(50,969)</u>	<u>4,744</u>

10. Related party disclosures

There were no related party transactions for the period ended 31st March 2024.

	31 March 2024 £
Income and endowments	
Donations and legacies	
Donations	
Grants	0
Funding and trading income	0
	<u>55,713</u>
	<u>55,713</u>
Expenditure on:	
Charitable activities	
Learning resources	768
Fundraising costs	102
Bad debts	3
Milk & food	198
Salaries	44,894
Cleaning	229
Protective clothing	284
	<u>46,478</u>
Support costs	
Management	
Rent and rates and light and heat	2,305
Stationery & office supplies	291
Marketing	30
Telephone	90
Accountancy fees	1,212
Subscriptions & licences	353
Bank charges	58
Sundry Expenses	82
Legal fees	70
	<u>4,491</u>
Total resources expended	50,969
Net income	<u>4,744</u>