



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
PRESTEIGNE LITTLE PEOPLE'S PLAYGROUP

On accounts for the year ended

31 MAY 2024	Charity no (if any)	1019909
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Set out on pages

ONE AND TWO
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 05 / 2024**.

Responsibilities and basis of report

As the charity's trustees, 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 Trust'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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.

**Please delete the words in the brackets if they do not apply.*

Signed:

Date:

28/03/2025

Name:

CHRISTOPHER THOMAS NATHANIEL DAVIS

Relevant professional qualification(s) or body (if any):

ACA (ICAEW MEMBERSHIP # 2956147)

Address: HOUSEGO ACCOUNTANCY & TAXATION LIMITED
OFFICE 10 BROADAXE BUSINESS PARK
PRESTEIGNE POWYS LD8 2UH.

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

NOTHING FURTHER TO REPORT.

THE ACCOUNTS FOR THE YEAR ENDING 31 MAY 2025 WILL BE PREPARED ON AN ACCRUALS BASIS, IN ACCORDANCE WITH CHARITY SORP FRS 102, AND COMPARATIVES GENERATED FROM THE 31 MAY 2024 RECEIPTS & PAYMENTS ACCOUNTS.

Charity Number
1019909

**Presteigne Little People's Playgroup
(Registered Charity)**

**Report of the trustees &
financial statements
for the year ended
31 May 2024**

Contents of the financial statements
for the year ended 31 May 2024

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Charity Information
for the year ended 31 May 2024

Registered charity name: Presteigne Little Peoples Playgroup

Trustees : the trustees who served during
the year are as follows:

Ann Wake - Chairperson Antony Mottershead - Vice Chairperson Adam Crowe - Treasurer Rebecca Goddard Kim Coles Sarah Kuegler Charlotte Hepburn

Charity Number: 1019909

Principal Office: c/o Presteigne Primary School
Slough Road
Presteigne
Powys
LD8 2NH

The trustees of the Charity present their report with the financial statements of the company for the year ended 31 May 2024

The Charity is governed by its constitution which was adopted on 3 June 1980 and amended on 20 June 1983 and 13 July 1992. It registered with the Charity Commission on 15 April 1993.

The Charity's objects are to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

PRINCIPAL ACTIVITIES

The principal activity of the Charity is provision and maintenance of a full day care centre and all associated activities.

FINANCIAL REVIEW

The results for the year are set out on page 4 & 5. The trustees consider that the balance on the Accumulated Fund, a modest increase on 31 May 2023 of £11,408 on the activities of the charity to that date is encouraging, however the present level of funding needs to be increased to support the planned activities of the Charity. The ongoing increased staff costs along with general inflation plus planned investment in new outdoor resources against no increase in government grant payments leads to us needing to seek additional grants and conduct more fundraising activities. To this end a review of costs and revenues has taken place with planned savings and income increases put in place for the future year.

TRUSTEES The trustees who served during the year are named on page two.

Statement of financial activities
for the year ended 31 May 2024

	31/05/2024		31/05/2023	
	£	£	£	£
Income:				
Nursery Education Funding PCC	43,683.99		35,768.83	
Ceredigion/govchildcare funding	93,530.00		67,832.50	
Fees	175,202.41		135,374.36	
		312,416.40		238,975.69
Grants received	10,033.26		26,102.77	
Apprentice employer incentive scheme	0.00		3,000.00	
Fund raising	620.58		1,707.21	
Donations	903.00		200.00	
Misc income	0.00		396.07	
		11,556.84		31,406.05
Bank Interest received		1,186.57		417.41
Total Income		325,159.81		270,799.15
Expenditure:				
Wages	246,125.00		219,471.30	
Pension	7,591.77		8,373.75	
Treasurer/Chair Honoraria	18,400.00		17,600.00	
Contribution to school costs	12,094.25		10,730.10	
Stay & Play rent & resources	782.64		219.69	
Insurance	829.13		728.44	
Phones & wi-fi	1,599.69		1,613.48	
IT support	367.98		819.49	
Postage/stationery/admin/subscriptions	0.00		1,915.58	
Consumables/equipment/cleaning	1,972.49		6,012.52	
Food & provisions	5,874.93		7,116.36	
School meals	4,507.07		4,210.11	
Lottery license	20.00		20.00	
DBS checks PCC	261.00		448.00	
Travel expenses	0.00		21.60	
Staff training and recruitment	580.60		3,300.74	
Bank Charges	60.00		60.00	
Waste removal	1,559.02		1,230.24	
Furniture & equipment	5,049.84		11,852.69	
Outside equipment/garden projects	995.60		23,990.47	
Play resources/consumables	4,211.77		5,952.87	
Staff wellbeing	482.90		460.99	
ICO	35.00		35.00	
Misc St Andrews graduation	110.00		50.00	
Petty cash expenses	241.29		0.00	
Total Expenditure		313,751.97		326,233.42
Surplus/(deficit) of income over expenditure		11,407.84		(55,434.27)

The statement of financial activities includes all gains and losses in the year. All of the above amounts relate to continuing activities. The accounts have been prepared on the cash basis.

Balance Sheet

As at 31 May 2024

	2024	2023
	£	£
Current assets		
Bank Current Account	34,717	23,495
Fundraising Account	200	196
Contingency Account	67,727	67,544
Cash Account	50	50
Total assets	102,694	91,286
Capital and reserves		
Accumulated unreserved fund brought forward	91,286	146,720
Surplus/ (deficit) for the year	11,408	(55,434)
Total Accumulated Fund Carried Forward	102,694	91,286

The trustees have not required the charity to obtain an audit of its accounts for the year in question.

The trustees acknowledge their responsibilities for maintaining accounting records and preparation of accounts.

These accounts have been prepared in accordance with standard accounting policies and are for the sole use of the trustees.

These financial statements are approved and authorised for issue by the management committee and its trustees, signed on its behalf by:



Ann Wake
Chairperson