

REGISTERED COMPANY NUMBER: 07368281 (England and Wales)  
REGISTERED CHARITY NUMBER: 1138168

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022  
FOR  
JEFFREYSTON PLAYSTATION**

Bevan Buckland LLP  
Chartered Accountants  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

**JEFFREYSTON PLAYSTATION**

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FOR THE YEAR ENDED 31 AUGUST 2022**

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**JEFFREYSTON PLAYSTATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To enhance the development and education of children by:

- A) Encouraging parents to understand and provide for the needs of their children
- B) Provide safe, high quality group play in which parents have the right to take part
- C) Encouraging other charitable activities through which parents may help the children
- D) Furthering the aim of the Wales Pre-School Playgroups Association

**Significant activities**

- Mother & Toddler Group from birth to 3
- Playgroup for children aged 2 to 4
- Holiday Club for children aged 3 to 11
- After School Club for children aged 3 to 11

These clubs are open to all children resident within the local area and fees are kept as low as possible in order to make attendance affordable.

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

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We keep fees as low as possible. We also offer discounts where parents have more than one child at Holiday Club.

The Care and Social Services Inspectorate Wales (CSSIW) ensure that the services we provide meet the standards that the public expects. They are responsible for regulating day care services for children under the age of 8 years. The latest inspection was in March 2018. The report is available online at <http://cssiw.org.uk>.

**FINANCIAL REVIEW**

The Charity has a Financial Management Policy which meets the requirements of the Charities Act 2006, the Charity Commission guidelines "Internal Financial Controls for Charities" and "Accounting and Reporting by Charities: Statement of Recommended Practice (Revised 2005)".

The Company is currently operating with one fund. The General Fund is unrestricted and is used for the day-to-day operation of the Company.

Reserves are held without any exposure to the stock market. At 31st August 2022 the General Fund had a balance of £18,765.

**Financial Performance**

Financial performance in the year to 31st August 2022 has been broadly consistent with the directors' forecasts and expectations. Net deficit for the year was £3,031 (2021 surplus £7,568). The charity continues to be in sound financial health with a healthy reserve.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Jeffreyston Playstation is a private company limited by guarantee and governed by a constitution adopted in September 2010. It is also a registered Charity governed by the Accounting & Reporting by Charities: Statement of Recommended Practice (the Charities SORP) issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07368281 (England and Wales)

**Registered Charity number**

1138168

**JEFFREYSTON PLAYSTATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**Registered office**

New House Farm  
Canaston Bridge  
Narberth  
Pembrokeshire  
SA67 8DE

**Trustees**

R Lewis Chair  
Mrs E Ratcliffe Secretary  
Mrs M Williams Treasurer  
Mrs S J Davies  
D H Merriman

**Company Secretary**

**Independent Examiner**

Bevan Buckland LLP  
Chartered Accountants  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

**Place of Business**

St Oswalds Community Centre  
The Rectory Field  
Jeffreyston  
Pembrokeshire  
SA68 OSG

Approved by order of the board of trustees on 13 April 2023 and signed on its behalf by:

R Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JEFFREYSTON PLAYSTATION**

**Independent examiner's report to the trustees of Jeffreyston Playstation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Caroline Wheeler

Bevan Buckland LLP  
Chartered Accountants  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

Date: .....

**JEFFREYSTON PLAYSTATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2022**

		2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	1,720	38,587
Other trading activities	3	41,970	19,899
Investment income	4	2,420	-
<b>Total</b>		<u>46,110</u>	<u>58,486</u>
 <b>EXPENDITURE ON</b>			
Raising funds		48,508	50,128
Other		633	790
<b>Total</b>		<u>49,141</u>	<u>50,918</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 (3,031)	 7,568
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		24,946	17,378
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u>21,915</u>	 <u>24,946</u>

The notes form part of these financial statements

# JEFFREYSTON PLAYSTATION

## BALANCE SHEET 31 AUGUST 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	748	-
<b>CURRENT ASSETS</b>			
Debtors	10	2,959	1,174
Cash at bank		18,765	24,384
		<u>21,724</u>	<u>25,558</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(557)	(612)
<b>NET CURRENT ASSETS</b>		<u>21,167</u>	<u>24,946</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		21,915	24,946
<b>NET ASSETS</b>		<u>21,915</u>	<u>24,946</u>
<b>FUNDS</b>	12		
Unrestricted funds		21,915	24,946
<b>TOTAL FUNDS</b>		<u>21,915</u>	<u>24,946</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 April 2023 and were signed on its behalf by:

R Lewis - Trustee

## JEFFREYSTON PLAYSTATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **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 the 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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

##### **Taxation**

The charity is exempt from corporation 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 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Grant income**

CJRS grant income is recognised at the date it arises.

Other revenue grant income is recognised at the date of receipt.

#### 2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Gift aid donation	696	16,992
Grants	1,024	21,595
	<hr/>	<hr/>
	1,720	38,587
	<hr/>	<hr/>



# JEFFREYSTON PLAYSTATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

### 2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Pembrokeshire County Council	889	6,920
HM Revenue & Customs	135	14,675
	<u>1,024</u>	<u>21,595</u>

### 3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fees	<u>41,970</u>	<u>19,899</u>

### 4. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	<u>2,420</u>	<u>-</u>

### 5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	<u>187</u>	<u>-</u>

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

### 7. STAFF COSTS

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

	2022	2021
	7	7
Employees	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	38,587
Other trading activities	19,899
<b>Total</b>	<u>58,486</u>
<b>EXPENDITURE ON</b>	
Raising funds	50,128
Other	790
<b>Total</b>	<u>50,918</u>
<b>NET INCOME</b>	7,568
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	17,378
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>24,946</u></u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
Additions	935
<b>DEPRECIATION</b>	
Charge for year	187
<b>NET BOOK VALUE</b>	
At 31 August 2022	<u>748</u>
At 31 August 2021	<u><u>-</u></u>

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	2,959	1,174

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	557	612

12. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	24,946	(3,031)	21,915
<b>TOTAL FUNDS</b>	<u>24,946</u>	<u>(3,031)</u>	<u>21,915</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,110	(49,141)	(3,031)
<b>TOTAL FUNDS</b>	<u>46,110</u>	<u>(49,141)</u>	<u>(3,031)</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	17,378	7,568	24,946
<b>TOTAL FUNDS</b>	<u>17,378</u>	<u>7,568</u>	<u>24,946</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	58,486	(50,918)	7,568
<b>TOTAL FUNDS</b>	<u>58,486</u>	<u>(50,918)</u>	<u>7,568</u>

# JEFFREYSTON PLAYSTATION

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

### 12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	17,378	4,537	21,915
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>17,378</u>	<u>4,537</u>	<u>21,915</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	104,596	(100,059)	4,537
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>104,596</u>	<u>(100,059)</u>	<u>4,537</u>

### 13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

### 14. GRANT INCOME

During the year the charity received £135 (2021 £14,675) from HM Revenue & Customs, relating to the Covid-19 Job Retention Scheme. No amounts were outstanding at the year end.

During the year the charity received £889 from Pembrokeshire County Council, relating to outdoor activities and events. No amounts outstanding at the year end.

**JEFFREYSTON PLAYSTATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gift aid donation	696	16,992
Grants	1,024	21,595
	<hr/> 1,720	<hr/> 38,587
<b>Other trading activities</b>		
Fees	41,970	19,899
<b>Investment income</b>		
Rents received	2,420	-
	<hr/> 46,110	<hr/> 58,486
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	34,136	38,279
Pensions	1,175	906
Rent	7,200	7,200
Insurance	604	532
Postage and stationery	439	247
Sundries	2,771	1,126
Subscriptions	-	61
Toys, arts and craft materials	1,779	1,685
Entertainment	404	92
	<hr/> 48,508	<hr/> 50,128
<b>Support costs</b>		
<b>Support costs</b>		
Accountancy and legal fees	306	540
Legal fees	140	250
Fixtures and fittings	187	-
	<hr/> 633	<hr/> 790
Total resources expended	49,141	50,918
<b>Net (expenditure)/income</b>	<hr/> (3,031)	<hr/> 7,568