

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2022  
for  
St Gwynans Pre School**

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

**St Gwynans Pre School**

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for the year ended 31 August 2022**

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## St Gwynans Pre School

### Chairperson's Report for the year ended 31 August 2022

Our playgroup is run by an elected committee who make the major decisions of the running of the Playgroup. The Committee is the Registered Body for the group.

There have been a number of staff changes since our last AGM. Both Sloane Gallimore (Leader) and Laura Shackleton (Deputy) tendered their resignation in March 2022, terminating their contracts at the end of the Summer term.

Both posts were advertised internally, and following interviews Marie Packham was appointed as Responsible Individual / Setting Leader and Katy Broadbent as Deputy Leader.

The subsequent vacancies were then advertised, applicants were shortlisted, interviews held and the following appointments made, all to commence in September 2022.

Jessica Davies – Playgroup Assistant (permanent)

Stephanie Tharme – Playgroup Assistant (initially on a 12 month contract)

Nicola Jones – Playgroup Assistant – One to One support for child with some 'additional needs' (temporary, dependent on funding)

Molly Gallimore, Sloane Gallimore and Laura Shackleton will remain as 'Bank' members of staff. Rhianna Williams is currently a volunteer assistant.

The Pre-school is a member of the 'Early Years Wales' organisation, who provide guidance, advice and the unit's insurance.

The unit is registered with Care Inspectorate Wales (CIW) and was last inspected in July 2019. The inspection went smoothly, thanks to the very experienced and competent staff. We received a very pleasing report and positive feedback and comments, with some minor recommendations.

Inspections are also carried out by Estyn, with the last report published in January 2017.

The unit is registered for a maximum of 26 children per session.

As a registered Charity we rely heavily on fees, fundraising, grants and donations to pay for our running costs as we are neither government run nor funded. For the financial year September 2021 to August 2022 we received grants/donations totalling £15,578.

We also receive 3-year funding from the LEA which includes a small sustainability grant to help at the beginning of each academic year - £1,557 was received in February 2022.

The setting is registered to provide the '30 Hour Childcare Offer'.

The aim of this report is to give you a snapshot into the running of the group which is a business as well as a care provider. The running costs are primarily met by fees received as well as the above listed.

Living wage rose once again for all staff on minimum wage from April 2022.

Currently, the cost of a session is £11.50 and the cost of Lunch Club is £7.80 (£2.80 payable to the school for the lunch which is provided by the school's canteen staff).

In July 2022 we had 23 children on the register by the end of the academic year (2021 – 2022); 18 of these children will move up to full time school in September 2022.

The annual review of our Policies and Procedures was carried out in September 2021.

We continue to have strong bonds with school as well as other professional bodies, i.e. Early Years Wales and Local Authority's Early Years Team.

Membership with Toy Library (£30 annual fee). Useful service for having toys and educational resources on loan.

Within our 'Developing the Setting' document for 2021–2022, and due to the unit being a little 'tired looking', we had the whole of the inside decorated by some local decorators and had additional storage shelves and noticeboards added. We also had a beautiful mural and children's well-loved characters painted by a local lady - inside the entrance and around the 'whiteboard'. This has really cheered the unit up - the costs of which were met by various grants and funding.

The resources purchased with the grant funding were mainly for the outside area, including pipes and guttering for problem solving activities, a 4-panel see through art easel, cushions in storage boxes, some wooden animal characters and a wooden garage. We also had a donation of metal kitchen utensils (pots, frying pans, whisks etc) from the LEA.

As ever, we have attended numerous courses throughout the year to continue professional development, including those mandatory courses such as Child Protection, Food Safety, First Aid etc.

Marie and Katy are both now trained to Level 2 in Makaton.

All staff are DBS checked in line with legislation.

A big thank you to members of the committee for organising a sponsored walk along Penmaenmawr Promenade on Sunday 3 April 2022 and a big 'well done' to the children who came along to take part!! All monies collected through the sponsorship were donated to the Playgroup. The owners of the Beach Cafe very kindly gave the children an ice cream of their choice once they had completed the walk.

Co-op – We were very fortunate to have been chosen by the Co-op as a local cause to support (ending 2022). Every time members shop at any Co-op, 1% of what they spent on selected own-brand products and services are donated to the Playgroup. It is planned to use this money to replace the flooring in the outside yard.

Covid is still present and continues to have its challenges for pre-school, with staff cover occasionally being problematic.

Our Playgroup Facebook page remains very popular with parents/family to the group, with the majority of parents/carers joining. It has proved to be a useful tool in notifying parents of any news and events regarding Playgroup, and for keeping carers informed of the activities that the children are doing on a regular basis.

The potential for using the Seesaw system or something similar is being investigated as a way for parents/carers to be updated on child's development etc; Seesaw is currently used in Ysgol Capelulo and provides information/details of work completed/messages etc for an individual child.

Salisbury's have produced our end of year accounts for August 2022 and continue to organise our payroll.

## St Gwynans Pre School

### Report of the Trustees for the year ended 31 August 2022

The trustees 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).

#### FINANCIAL REVIEW

##### Reserves policy

It is the view of the Trustees that sufficient reserves should be maintained to enable our charitable activities to continue for at least twelve months. This would in our view provide sufficient time for all those that rely on our services to find replacement support services should a worst case scenario occur and the organisation is continuing in its aim to reach this goal.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Structure, Governance and Trustees

The Charity is a Charitable Incorporated Organisation (CIO) with an association Governing Document. This was registered on 18 June 2018.

The Trustees serving during the year are listed within this report and all new trustees go through an induction process.

The trustees meet several times a year and each matter is determined by a simple majority of votes of the trustees present at the meeting, providing that a Quorum are present.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1177411

##### Principal address

Early Years Unit (Ysgol Capelulo)  
Treforris Road  
Dwygyfylchi  
Penmaenmawr  
Conwy  
LL34 6RA

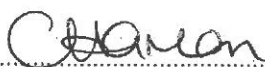
##### Trustees

Ms F Brown  
Ms C Hamon  
Mr S Kennedy  
Ms R Williams  
Ms H Williams (resigned 31/8/22)  
Ms G Hughes (resigned 31/8/22)  
Ms J Davies (resigned 31/8/22)  
Ms S Gadsby  
Ms C Walker-Jones (appointed 9/2/23)  
Ms M Dobrohorska (appointed 9/2/23)  
Mr B Jones (appointed 9/2/23)  
Ms H Griffin (appointed 9/2/23)

##### Independent Examiner

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

Approved by order of the board of trustees on 09.06.2023 and signed on its behalf by:



Trustee

**Independent Examiner's Report to the Trustees of  
St Gwynans Pre School**

**Independent examiner's report to the trustees of St Gwynans Pre School**

I report to the charity trustees on my examination of the accounts of St Gwynans Pre School (the Trust) for the year ended 31 August 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 the Trust 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 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.



Aled Roberts

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

Date: .....13-6-2023.....

**St Gwynans Pre School**

**Statement of Financial Activities  
for the year ended 31 August 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		7,894	1,589	9,483	16,695
Other trading activities	2	50,584	1,971	52,555	29,554
Investment income	3	<u>6</u>	<u>-</u>	<u>6</u>	<u>1</u>
<b>Total</b>		<u>58,484</u>	<u>3,560</u>	<u>62,044</u>	<u>46,250</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Playgroup		<u>47,656</u>	<u>5,698</u>	<u>53,354</u>	<u>42,011</u>
<b>NET INCOME/(EXPENDITURE)</b>		10,828	(2,138)	8,690	4,239
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>36,955</u>	<u>5,229</u>	<u>42,184</u>	<u>37,945</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>47,783</u></u>	<u><u>3,091</u></u>	<u><u>50,874</u></u>	<u><u>42,184</u></u>

The notes form part of these financial statements

**St Gwynans Pre School**

**Balance Sheet  
31 August 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	-	2,961	2,961	5,229
<b>CURRENT ASSETS</b>					
Debtors	8	-	-	-	50
Cash at bank and in hand		<u>51,591</u>	<u>130</u>	<u>51,721</u>	<u>36,905</u>
		51,591	130	51,721	36,955
<b>CREDITORS</b>					
Amounts falling due within one year	9	(3,808)	-	(3,808)	-
<b>NET CURRENT ASSETS</b>		<u>47,783</u>	<u>130</u>	<u>47,913</u>	<u>36,955</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>47,783</u>	<u>3,091</u>	<u>50,874</u>	<u>42,184</u>
<b>NET ASSETS</b>		<u>47,783</u>	<u>3,091</u>	<u>50,874</u>	<u>42,184</u>
<b>FUNDS</b>	10				
Unrestricted funds				47,783	36,955
Restricted funds				<u>3,091</u>	<u>5,229</u>
<b>TOTAL FUNDS</b>				<u>50,874</u>	<u>42,184</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 09.06.2023 and were signed on its behalf by:

  
.....  
Trustee



## St Gwynans Pre School

### 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 charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Preparation of the accounts on a going concern basis**

After making enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements. There are no material uncertainties casting doubt on going concern.

##### **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.

Equipment - 33% on cost

##### **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 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.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

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

**St Gwynans Pre School**

**Notes to the Financial Statements - continued  
for the year ended 31 August 2022**

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	2,545	1,465
Fees received	44,796	21,669
3 Year Funding	<u>5,214</u>	<u>6,420</u>
	<u>52,555</u>	<u>29,554</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Interest Income	<u>6</u>	<u>1</u>

**4. 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.

**5. STAFF COSTS**

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

	2022	2021
	<u>4</u>	<u>4</u>
Teaching and supervision		

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	14,104	2,591	16,695
Other trading activities	29,554	-	29,554
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total</b>	<u>43,659</u>	<u>2,591</u>	<u>46,250</u>
<b>EXPENDITURE ON Charitable activities</b>			
Playgroup	<u>38,695</u>	<u>3,316</u>	<u>42,011</u>
<b>NET INCOME/(EXPENDITURE)</b>	4,964	(725)	4,239
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>31,991</u>	<u>5,954</u>	<u>37,945</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>36,955</u>	<u>5,229</u>	<u>42,184</u>

continued...

St Gwynans Pre School

Notes to the Financial Statements - continued  
for the year ended 31 August 2022

7. TANGIBLE FIXED ASSETS

	Equipment £
<b>COST</b>	
At 1 September 2021 and 31 August 2022	<u>6,872</u>
<b>DEPRECIATION</b>	
At 1 September 2021	1,643
Charge for year	<u>2,268</u>
At 31 August 2022	<u>3,911</u>
<b>NET BOOK VALUE</b>	
At 31 August 2022	<u>2,961</u>
At 31 August 2021	<u>5,229</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>-</u>	<u>50</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	38	-
Other creditors	<u>3,770</u>	<u>-</u>
	<u>3,808</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
<b>Unrestricted funds</b>			
General fund	36,955	10,828	47,783
<b>Restricted funds</b>			
Conwy Borough Council	5,229	(2,138)	3,091
<b>TOTAL FUNDS</b>	<u>42,184</u>	<u>8,690</u>	<u>50,874</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	58,484	(47,656)	10,828
<b>Restricted funds</b>			
Conwy Borough Council	3,560	(5,698)	(2,138)
<b>TOTAL FUNDS</b>	<u>62,044</u>	<u>(53,354)</u>	<u>8,690</u>

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St Gwynans Pre School

Notes to the Financial Statements - continued  
for the year ended 31 August 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
<b>Unrestricted funds</b>			
General fund	31,991	4,964	36,955
<b>Restricted funds</b>			
Conwy Borough Council	5,954	(725)	5,229
<b>TOTAL FUNDS</b>	<u>37,945</u>	<u>4,239</u>	<u>42,184</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	43,659	(38,695)	4,964
<b>Restricted funds</b>			
Conwy Borough Council	2,591	(3,316)	(725)
<b>TOTAL FUNDS</b>	<u>46,250</u>	<u>(42,011)</u>	<u>4,239</u>

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	31,991	15,792	47,783
<b>Restricted funds</b>			
Conwy Borough Council	5,954	(2,863)	3,091
<b>TOTAL FUNDS</b>	<u>37,945</u>	<u>12,929</u>	<u>50,874</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	102,143	(86,351)	15,792
<b>Restricted funds</b>			
Conwy Borough Council	6,151	(9,014)	(2,863)
<b>TOTAL FUNDS</b>	<u>108,294</u>	<u>(95,365)</u>	<u>12,929</u>

continued...

**St Gwynans Pre School**

**Notes to the Financial Statements - continued  
for the year ended 31 August 2022**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2022 or 31 August 2021.

**St Gwynans Pre School**

**Detailed Statement of Financial Activities  
for the year ended 31 August 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts and donations	471	450
Grants	9,012	13,774
JRS grant	<u>-</u>	<u>2,471</u>
	9,483	16,695
<b>Other trading activities</b>		
Fundraising events	2,545	1,465
Fees received	44,796	21,669
3 Year Funding	<u>5,214</u>	<u>6,420</u>
	52,555	29,554
<b>Investment income</b>		
Interest Income	<u>6</u>	<u>1</u>
<b>Total incoming resources</b>	62,044	46,250
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	38,995	31,851
Pensions	225	192
Other operating leases	1,600	810
Insurance	560	727
Sundries	7,560	4,828
Equipment	<u>2,146</u>	<u>2,049</u>
	51,086	40,457
<b>Support costs</b>		
<b>Finance</b>		
Computer equipment	<u>2,268</u>	<u>1,554</u>
<b>Total resources expended</b>	<u>53,354</u>	<u>42,011</u>
<b>Net income</b>	<u><u>8,690</u></u>	<u><u>4,239</u></u>