

COMPANY REGISTRATION NUMBER: 1028145
CHARITY REGISTRATION NUMBER: 1028145

Roche Pre-school Playgroup
Unaudited Financial Statements
31 August 2024

BWM PARTNERS
Chartered accountants
St Denys House
22 East Hill
St Austell
England
PL25 4TR

Roche Pre-school Playgroup

Financial Statements

Year ended 31 August 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6
The following pages do not form part of the financial statements	
Detailed statement of financial activities	12

Roche Pre-school Playgroup

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the Charity for the year ended 31 August 2024.

Reference and administrative details

Registered charity name	Roche Pre-school Playgroup
Charity registration number	1028145
Company registration number	1028145
Principal office and registered office	Roche Pre-School Playgroup Victory Hall 15 Victoria Road Roche St Austell PL26 8JF

Independent examiner	BWM Partners LLP St Denys House 22 East Hill St Austell England PL25 4TR
-----------------------------	---

Structure, governance and management

Roche Pre-School Playgroup - charity No. 1028145 was registered on 11 November 1993 through standard registration. They are regulated by OFSTED (Office For Standards In Education).

Objectives and activities

The objective of the Playgroup is to enhance the development and education of children below statutory school age by providing pre-school facilities accessible to all facilities within the local community.

Roche Pre-school Playgroup

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 August 2024

Achievements and performance

Roche Pre-School Playgroup has been part of the village of Roche for over 30 years. It has gone through many changes over the years, but the fundamental purpose of the Pre-school has now changed and that is to support the community and provide a safe and nurturing environment for the children in their care. Part of the aim for the charity is to support the community of Roche and embrace local business's.

Financial review

Roche Pre-school Playgroup do not own and/or lease land or property. They rent the building used for the charitable activities on a monthly basis as seen in the accounts. Income and expenditure are relatively stable with a small increase on average throughout the years.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on25.2.25..... and signed on behalf of the board of trustees by:



Ms I Tomlinson
Chair

Roche Pre-school Playgroup

Independent Examiner's Report to the Trustees of Roche Pre-school Playgroup

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of Roche Pre-school Playgroup ('the Charity') for the year ended 31 August 2024.

Respective responsibilities of trustees and examiner

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 Charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

BWM Partners LLP
Independent Examiner

St Denys House
22 East Hill
St Austell
England
PL25 4TR

Roche Pre-school Playgroup

Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	147,680	147,680	64,258
Investment income	5	70	70	35
Total income		<u>147,750</u>	<u>147,750</u>	<u>64,293</u>
Expenditure				
Expenditure on charitable activities	6	118,090	118,090	60,902
Total expenditure		<u>118,090</u>	<u>118,090</u>	<u>60,902</u>
Net income and net movement in funds		<u>29,660</u>	<u>29,660</u>	<u>3,391</u>
Reconciliation of funds				
Total funds brought forward		8,387	8,387	4,996
Total funds carried forward		<u>38,047</u>	<u>38,047</u>	<u>8,387</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 10 form part of these financial statements.

Roche Pre-school Playgroup

Statement of Financial Position

31 August 2024

	Note	2024 £	2023 £
Current assets			
Debtors	10	19	–
Cash at bank and in hand		38,629	9,108
		<u>38,648</u>	<u>9,108</u>
Creditors: amounts falling due within one year	11	601	721
Net current assets		<u>38,047</u>	<u>8,387</u>
Total assets less current liabilities		<u>38,047</u>	<u>8,387</u>
Net assets		<u>38,047</u>	<u>8,387</u>
Funds of the charity			
Unrestricted funds		38,047	8,387
Total charity funds	13	<u>38,047</u>	<u>8,387</u>

For the year ending 31 August 2024 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Chairs' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on ...25...2...25 and are signed on behalf of the board by:



Ms I Tomlinson
Chair

The notes on pages 6 to 10 form part of these financial statements.

Roche Pre-school Playgroup

Notes to the Financial Statements

Year ended 31 August 2024

1. General information

The Charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Roche Pre-School Playgroup, Victory Hall, 15 Victoria Road, Roche, St Austell, PL26 8JF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised. If the revision affects only that period, or in the period of the revision and future periods if the revision affects the current and future periods.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Roche Pre-school Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Roche Pre-school Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Class Receipts	26,260	26,260	7,731	7,731
Fund Raising and Sponsorship	2,196	2,196	2,837	2,837
Early Years Funding	118,249	118,249	52,302	52,302
Other Income	975	975	1,388	1,388
	<u>147,680</u>	<u>147,680</u>	<u>64,258</u>	<u>64,258</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Deposit interest	<u>70</u>	<u>70</u>	<u>35</u>	<u>35</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Activity type 1	<u>118,090</u>	<u>118,090</u>	<u>60,902</u>	<u>60,902</u>

7. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>720</u>

Roche Pre-school Playgroup

Notes to the Financial Statements (continued)

Year ended 31 August 2024

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	86,204	40,412
Employer contributions to pension plans	751	721
Other employee benefits	741	1,002
	<u>87,696</u>	<u>42,135</u>

The average head count of employees during the year was 10 (2023: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>10</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

9. Trustee remuneration and expenses

During the period ended 31 August 2024 the trustees received no remuneration or other benefits for services as trustees.

Trustees will sometimes use their own card for expenses and will be paid back the exact amount that they spent.

10. Debtors

	2024	2023
	£	£
Other debtors	<u>19</u>	<u>—</u>

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>601</u>	<u>721</u>

12. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £751 (2023: £721).

Roche Pre-school Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

13. Analysis of charitable funds

Unrestricted funds

	At 1 September 2023	Income £	Expenditure £	At 31 August 20 24
General funds	8,387	147,750	(118,090)	38,047

	At 1 September 2022	Income £	Expenditure £	At 31 August 20 23
General funds	4,996	64,293	(60,902)	8,387

14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	38,648	38,648
Creditors less than 1 year	(601)	(601)
Net assets	<u>38,047</u>	<u>38,047</u>

	Unrestricted Funds £	Total Funds 2023 £
Current assets	9,108	9,108
Creditors less than 1 year	(721)	(721)
Net assets	<u>8,387</u>	<u>8,387</u>

Roche Pre-school Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Class Receipts	26,260	26,260	7,731	7,731
Fund Raising and Sponsorship	2,196	2,196	2,837	2,837
Early Years Funding	118,249	118,249	52,302	52,302
Other Income	975	975	1,388	1,388
	<u>147,680</u>	<u>147,680</u>	<u>64,258</u>	<u>64,258</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Deposit interest	<u>70</u>	<u>70</u>	<u>35</u>	<u>35</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Activity type 1	<u>118,090</u>	<u>118,090</u>	<u>60,902</u>	<u>60,902</u>

7. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>720</u>



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name: ROCHE PRE SCHOOL PLAYGROUP

On accounts for the year ended

31 AUGUST 2024 Charity no (if any) 1028145

Set out on pages

(inserted to indicate the page numbers of attached sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2024

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 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn 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: [Signature]

Date: 20/08/2025

Name: CHRISTOPHER CHANDLER

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

ACA

Address:

ST DENYS HOUSE, 22 EAST HILL, ST AUSTELL, CORNWALL, PL25 4TR

Only complete if the examiner needs to highlight 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.

