Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025		31	12	2025

Section A Reference and administration details

Charity name ROXWELL PRE-SCHOOL

Other names charity is known by

Registered charity number (if any) 1181652

Charity's principal address

Memorial Hall, The Street
Roxwell, Chelmsford
Essex
Postcode **CM1 4PA**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mrs Y Hector	Chair	01/01/25 to 31/12/25	
2	Mrs A Little		01/01/25 to 31/12/25	
3	Mrs N Kitteridge		01/01/25 to 30/09/25	
4	Ms L Sexty		01/01/25 to 18/08/25	
5	Mrs K Johnson		01/01/25 to 01/10/25	
6	Mrs K Lake		01/01/25 to 18/08/25	
7	Mrs L Simons		01/01/25 to 31/12/25	
8	Mr D Woolf	Treasurer	01/01/25 to 27/12/25	
9	Mrs E Flaxman		18/08/25 to 31/12/25	
10	Mrs K Lake		01/10/25 to 31/12/25	
11				
12				
13				
14				
15				
16				
17				
18				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	
How the charity is constituted (eg. trust, association, company)	Company Limited by Guarantee
Trustee selection methods (eg. appointed by, elected by)	Elected by

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To enhance the development and education of children under statutory school age by offering appropriate play, education and care facilities, encouragement and involvement of parents.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Providing early year's childcare in accordance with the National standards and OFSTED guidelines to meet the needs of children through play.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Maintain focus of individual children's needs
Monitor and maintain staff training
Maintain fundraising levels
Increase charity's reserves
Improved external advertising
Improved parental feedback
Improvement of facilities and equipment
Maintain accurate financial systems
Enhanced committee to staff communications

Section E Financial review

Brief statement of the charity's policy on reserves	To maintain sufficient reserves to cover the charity's running costs for three months.
Details of any funds materially in deficit	

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about: • the charity's principal sources of funds (including any fundraising); • how expenditure has supported the key objectives of the charity; • investment policy and objectives including any ethical investment policy adopted.	

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	**D WOOLF**	**L SIMONS**
Position (eg Secretary, Chair, etc)	**TREASURER**	
Date		

COMPANY REGISTRATION NUMBER: 07880637

CHARITY REGISTRATION NUMBER: 1181652

ROXWELL PRE SCHOOL LIMITED

Company Limited by Guarantee

Unaudited Financial Statements

31 December 2025

NEIL SMITH FCCA
Chartered Certified Accountant
27 Powers Hall End
Witham
Essex
CM8 2HE

ROXWELL PRE SCHOOL LIMITED

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

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Statement of financial activities (including income and expenditure account)	**4**
Statement of financial position	**5**
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The following pages do not form part of the financial statements	
Detailed statement of financial activities	**14**
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ROXWELL PRE SCHOOL LIMITED

Company Limited by Guarantee

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

Year ended 31 December 2025

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 December 2025.

Reference and administrative details

Registered charity name	ROXWELL PRE SCHOOL LIMITED
Charity registration number	1181652
Company registration number	07880637
Principal office and registered office	Office 14, Bentalls Centre Colchester Road Heybridge Maldon Essex CM9 4GD

The trustees

Mrs AJ Little	
Mrs K Lake	(Appointed 1 October 2025)
Mrs K Johnson	(Resigned 1 October 2025)
Mrs Y Hector	
Mrs N Kitteridge	(Resigned 30 September 2025)
Miss L Sexty	(Resigned 18 August 2025)
Mrs L Simons	
D Woolf	(Resigned 27 December 2025)
Mrs E Flaxman	(Appointed 18 August 2025)

Independent examiner	Neil Smith FCCA 27 Powers Hall End Witham Essex CM8 2HE

Structure, governance and management

The charity is structured as a company limited by guarantee and is governed by a constitution. The trustees are elected at the annual general meeting.

Objectives and activities

The objective of the charity is to enhance the development and education of children under statutory school age by offering appropriate play, educational and care facilities, encouragement and involvement of parents. To achieve this, the charity's main activity is to provide early years childcare in accordance with the national standards and OFSTED guidelines to meet the needs of children through play.

Achievements and performance

To maintain focus on an individual child's needs; to monitor and maintain staff training: to maintain fundraising levels; to maintain charity's reserves; improved facilities and equipment; improved external advertising; increased feedback from parents; to maintain accurate financial systems; enhanced committee to staff communications.

Financial review

To maintain sufficient reserves to cover the charity's running costs for three months.

Plans for future periods

To continue to improve the facilities and equipment, staff training and communications, parental feedback and fundraising activities.

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 on 8 September 2026 and signed on behalf of the board of trustees by:

D Woolf
Trustee

ROXWELL PRE SCHOOL LIMITED

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of ROXWELL PRE SCHOOL LIMITED

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of ROXWELL PRE SCHOOL LIMITED ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

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.

Neil Smith FCCA
Independent Examiner

27 Powers Hall End
Witham
Essex
CM8 2HE

8 September 2026

ROXWELL PRE SCHOOL LIMITED

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 **Total funds** £	2024 Total funds £
Income and endowments				
Donations and legacies	**5**	78,676	**78,676**	76,276
Other trading activities	**6**	1,647	**1,647**	1,884
Investment income	**7**	316	**316**	453
Total income		80,639	**80,639**	78,613
Expenditure				
Expenditure on charitable activities	**8,9**	69,886	**69,886**	61,558
Total expenditure		69,886	**69,886**	61,558
Net income and net movement in funds		10,753	**10,753**	17,055
Reconciliation of funds				
Total funds brought forward		58,196	**58,196**	41,141
Total funds carried forward		68,949	**68,949**	58,196

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 12 form part of these financial statements.

ROXWELL PRE SCHOOL LIMITED

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	**14**		**1,139**	–
Current assets				
Debtors	**15**	**54**		379
Cash at bank and in hand		**69,219**		58,646
		69,273		59,025
Creditors: amounts falling due within one year	**16**	**1,463**		829
Net current assets			**67,810**	58,196
Total assets less current liabilities			**68,949**	58,196
Funds of the charity				
Unrestricted funds			**68,949**	58,196
Total charity funds	**18**		**68,949**	58,196

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 8 September 2026, and are signed on behalf of the board by:

D Woolf
Trustee

ROXWELL PRE SCHOOL LIMITED

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2025

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 Office 14, Bentalls Centre, Colchester Road, Heybridge, Maldon, Essex, CM9 4GD.

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

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

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.

Tangible assets

All fixed assets are initially recorded at cost.

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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. Limited by guarantee

The company is limited by guarantee as defined in the Articles of Association. Each members liability is limited to £1.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	1,186	**1,186**	3,000	3,000
Grants				
Funding from Essex County Council	65,286	**65,286**	56,804	56,804
Subscriptions				
Fees charged	12,204	**12,204**	16,472	16,472
	78,676	**78,676**	76,276	76,276

6. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	1,647	**1,647**	1,884	1,884

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	316	**316**	453	453

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Charitable activity	67,387	**67,387**	59,748	59,748
Support costs	2,499	**2,499**	1,810	1,810
	69,886	**69,886**	61,558	61,558

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Charitable activity	67,387	–	**67,387**	59,748
Governance costs	–	2,499	**2,499**	1,810
	67,387	2,499	**69,886**	61,558

10. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**285**	–

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**600**	570

12. Staff costs

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

	2025	2024
	£	£
Wages and salaries	**51,431**	47,034
Social security costs	**39**	780
Employer contributions to pension plans	**1,632**	1,961
	53,102	49,775

The average head count of employees during the year was Nil (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	**3**	3

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

14. Tangible fixed assets

	Equipment	**Total**
	£	**£**
Cost		
At 1 January 2025	–	**–**
Additions	1,424	**1,424**
At 31 December 2025	1,424	**1,424**
Depreciation		
At 1 January 2025	–	**–**
Charge for the year	285	**285**
At 31 December 2025	285	**285**
Carrying amount		
At 31 December 2025	1,139	**1,139**
At 31 December 2024	–	–

15. Debtors

	2025	2024
	£	£
Trade debtors	**54**	379

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Social security and other taxes	**1,463**	625
Other creditors	**–**	204
	1,463	829

17. 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 £1,632 (2024: £1,961).

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	**£**
General funds	58,196	80,639	(69,886)	**68,949**

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	41,141	78,613	(61,558)	58,196

19. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	68,949	**68,949**

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	58,196	58,196

ROXWELL PRE SCHOOL LIMITED

Company Limited by Guarantee

Management Information

Year ended 31 December 2025

The following pages do not form part of the financial statements.

ROXWELL PRE SCHOOL LIMITED

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Donations	**1,186**	3,000
Funding from Essex County Council	**65,286**	56,804
Fees charged	**12,204**	16,472
	78,676	76,276
Other trading activities		
Fundraising events	**1,647**	1,884
Investment income		
Bank interest receivable	**316**	453
Total income	**80,639**	78,613
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**51,431**	47,034
Employer's NIC	**39**	780
Pension costs	**1,632**	1,961
Rent	**6,969**	5,967
Insurance	**877**	591
Other motor/travel costs	**505**	522
Legal and professional fees	**2,581**	2,023
Telephone	**164**	168
Other office costs	**2,461**	275
Depreciation	**285**	–
Staff training	**339**	434
Equipment & repairs	**2,263**	1,662
Donations	**340**	141
	69,886	61,558
Total expenditure	**69,886**	61,558
Net income	**10,753**	17,055

ROXWELL PRE SCHOOL LIMITED

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025	2024
	£	£
Expenditure on charitable activities		
Charitable activity		
Activities undertaken directly		
Wages and salaries	**51,431**	47,034
Tutors	**39**	780
Staff pension costs	**1,632**	1,961
Rent	**6,969**	5,967
Insurance	**877**	591
Motor and travel costs	**505**	522
Legal and professional fees	**82**	213
Telephone	**164**	168
Computer costs	**2,461**	275
Depreciation	**285**	–
Staff training	**339**	434
Equipment & repairs	**2,263**	1,662
Donations	**340**	141
	67,387	59,748
Governance costs		
Accountancy fees	**1,608**	1,217
Refreshments	**506**	503
Miscellaneous	**385**	90
	2,499	1,810
Expenditure on charitable activities	**69,886**	61,558

ROXWELL PRE SCHOOL LIMITED

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of ROXWELL PRE SCHOOL LIMITED

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of ROXWELL PRE SCHOOL LIMITED ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

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.

Neil Smith FCCA
Independent Examiner

27 Powers Hall End
Witham
Essex
CM8 2HE

8 September 2026