

ROCHE PRE SCHOOL PLAYGROUP

England & Wales · Charity number 1028145

Details

Status Registered

Legal form Other

Registered 1993-11-11

Register [View on the Charity Commission register](#)

Contact

Address Roche Pre-School Playgroup
Victory Hall
15 Victoria Road
Roche
St. Austell
PL26 8JF

Phone 07866226488

Email rochepreschool@btinternet.com

Website www.rochepreschoolplaygroup.co.uk

Activities

Objects: The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;(b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;(c) Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Activities: To enhance the development and education of children below statutory school age by providing pre-school facilities accessible to all families within the local community.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£144,065	£170,333	-	-
2024-08-31	£147,750	£118,090	-	-
2023-08-31	£64,293	£60,902	-	-
2022-08-31	£46,375	£42,603	-	-
2021-08-31	£31,513	£39,572	-	-
2020-08-31	£31,532	£32,426	-	-

Trustees

Name	Role	Appointed
Katie-Jo Yelland	Chair	2023-04-26
Barbara Bicknell		2021-03-08
Emma Louise Caton		2026-02-12
Emma Rescorl		2023-02-22
Erin Bannister		2025-04-03
Jessica Hopkins		2016-11-16
Tommy Little		2026-02-12

ROCHE PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1028145

Accounts

Roche Pre-school Playgroup
Unaudited Financial Statements
31 August 2025

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 2025

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Roche Pre-school Playgroup

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

Year ended 31 August 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 August 2025.

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

The trustees

Mr A L Addison Potts
Ms B Bicknell
Ms E Rescorl
Ms I Tomlinson
Ms J Hopkins
Mr W Jeffs
Ms KJ Yelland

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 2025

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 businesses.

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 on 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 2025

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 2025.

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 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	143,964	143,964	147,680
Investment income	5	101	101	70
Total income		<u>144,065</u>	<u>144,065</u>	<u>147,750</u>
Expenditure				
Expenditure on charitable activities	6	170,333	170,333	118,090
Total expenditure		<u>170,333</u>	<u>170,333</u>	<u>118,090</u>
Net (expenditure)/income and net movement in funds		<u>(26,268)</u>	<u>(26,268)</u>	<u>29,660</u>
Reconciliation of funds				
Total funds brought forward		38,047	38,047	8,387
Total funds carried forward		<u>11,779</u>	<u>11,779</u>	<u>38,047</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 2025

	Note	2025 £	2024 £
Current assets			
Debtors	10	–	19
Cash at bank and in hand		12,449	38,629
		<u>12,449</u>	<u>38,648</u>
Creditors: amounts falling due within one year	11	670	601
Net current assets		<u>11,779</u>	<u>38,047</u>
Total assets less current liabilities		<u>11,779</u>	<u>38,047</u>
Net assets		<u>11,779</u>	<u>38,047</u>
Funds of the charity			
Unrestricted funds		<u>11,779</u>	<u>38,047</u>
Total charity funds	13	<u>11,779</u>	<u>38,047</u>

For the year ending 31 August 2025 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 chairs 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, 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 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 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 2025

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 2025

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 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Class Receipts	12,743	12,743	26,260	26,260
Fund Raising and Sponsorship	1,019	1,019	2,196	2,196
Early Years Funding	129,298	129,298	118,249	118,249
Other Income	904	904	975	975
	<u>143,964</u>	<u>143,964</u>	<u>147,680</u>	<u>147,680</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Deposit interest	<u>101</u>	<u>101</u>	<u>70</u>	<u>70</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Activity type 1	<u>170,333</u>	<u>170,333</u>	<u>118,090</u>	<u>118,090</u>

7. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>636</u>	<u>600</u>

Roche Pre-school Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

8. Staff costs

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

	2025	2024
	£	£
Wages and salaries	134,347	86,204
Employer contributions to pension plans	1,688	751
Other employee benefits	1,148	741
	<u>137,183</u>	<u>87,696</u>

The average head count of employees during the year was 13 (2024: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>13</u>	<u>10</u>

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

9. Trustee remuneration and expenses

During the period ended 31 August 2025 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

	2025	2024
	£	£
Other debtors	<u>-</u>	<u>19</u>

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	576	601
Social security and other taxes	94	-
	<u>670</u>	<u>601</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 £1,688 (2024: £751).

Roche Pre-school Playgroup

Notes to the Financial Statements *(continued)*

Year ended 31 August 2025

13. Analysis of charitable funds

Unrestricted funds

	At 1 September 2024	Income £	Expenditure £	At 31 August 20 25
General funds	38,047	144,065	(170,333)	11,779

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

14. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Current assets	12,449	12,449
Creditors less than 1 year	(670)	(670)
Net assets	<u>11,779</u>	<u>11,779</u>

	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>

Roche Pre-school Playgroup

Detailed Statement of Financial Activities

Year ended 31 August 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Class Receipts	12,743	26,260
Fund Raising and Sponsorship	1,019	2,196
Early Years Funding	129,298	118,249
Other Income	904	975
	<u>143,964</u>	<u>147,680</u>
Investment income		
Deposit interest	101	70
	<u>144,065</u>	<u>147,750</u>
Total income		
	<u>144,065</u>	<u>147,750</u>
Expenditure		
Expenditure on charitable activities		
Food	2,678	2,557
Wages	134,347	86,204
Pension costs	1,688	751
Training	1,148	741
Printing, Postage & Stationery	468	258
Rent	7,974	7,070
Repairs and maintenance	10,151	8,779
Insurance	894	846
Entertainment	433	164
Travelling	–	1,888
Legal and professional fees	304	890
Telephone	776	511
Subscriptions	711	770
Toys, books and crafts	6,794	5,218
Accountancy	636	672
Payroll	1,062	731
Sundries	4	40
Advertising	265	–
	<u>170,333</u>	<u>118,090</u>
Total expenditure		
	<u>170,333</u>	<u>118,090</u>
Net (expenditure)/income		
	<u>(26,268)</u>	<u>29,660</u>



Section A Independent Examiner's Report

Report to the trustees

Charity Name ROCHE PRE SCHOOL PLAYGROUP

On accounts for the year ended

31 AUGUST 2025 Charity no (if any) 1028145

Set out on pages

4 to 10 (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 / 08 / 2025

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 [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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: [Signature] Date: 24/04/2026

Name: CHRISTOPHER CHANDLER

Relevant professional qualification(s) or body

ACA

(if any):

Address:

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.

ROCHE PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1028145

Accounts

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

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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
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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 £
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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>

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	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

(Delete or insert the number of page numbers if different from above)

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):

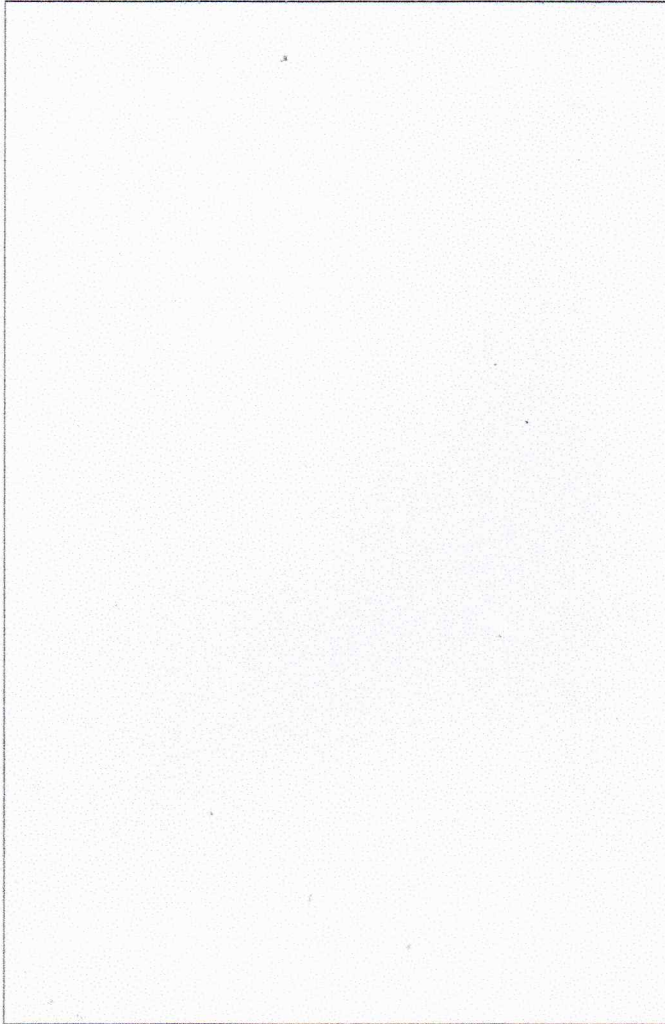
ACA

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.



ROCHE PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1028145

Accounts

Roche Pre-School Playgroup AGM May 2024

Chairpersons report

At the end of another year under Emma's watch the Preschool is thriving.

The figures speak for themselves both the stabilising bank balances and the increasing number of children attending the setting.

We continue to have the same number of staff as last year, but some staff have gone and there have been a couple of new faces however things are going really well.

We have extended the hours which has been a huge success and has enabled us to capture more funded children as well as those that Parent paid.

The parent paid figures are up on the previous year and the funded figures are up nearly 50% on 2022, these show the increasing popularity of the playgroup with the changes that Emma and the team have made.

Fundraising is also up on last year, we sadly said goodbye to Calley around Christmas who organised our events but the fundraising has gone really well under the watch of Katie-Jo and Kate so a huge thank you to them and everybody involved as the fundraising figures were up on last year as well. The fundraising not only brings in much needed funds but it also continues to promote the Preschool around the local community.

We also say goodbye to Lyn who has kindly done our accounts for the last 10 years. A huge thank you to Lyn for all the effort she has put in and you will be missed by us all. But I do hear that you promised to still help with our bingo, so another huge thank you!

This huge change means we have now taken a new accountant and have also gone from paper to electronic filing.

Another big change on the horizon is that we are preparing to open our baby room. This will be a huge addition to the Preschool and not only will increase numbers but will secure places and allow us to maximise on what is the additional funding that is coming in slowly over the next year or so, these plans are going well .

Also a massive thank you to not only Emma and her team but also to all of you on the committee as without you the Preschool would not be able to run and we really appreciate all the time and effort that you put into not only the meetings but the fundraising and events that we do as well.

We look forward to another year of improvements, investment and increase attendance .

Mrs I Tomlinson
Chairperson

ROCHE PRESCHOOL PLAYGROUP
TREASURERS REPORT
AGM MAY 2024

The past year has been successful. The Playgroup has gone from strength to strength. My thanks go to Emma, Lorraine, Jess and the staff.

The finances are looking particularly good, and we have a healthy current account and a very health deposit account which is growing year by year, which is to be used in case of any emergency.

The outlook for the following year is excellent and we should end the year with a healthy profit.

Lyn Knowles
Treasurer

Roche Pre-school Playgroup

Detailed Statement of Financial Activities

Year ended 31 August 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Class Receipts	7,731	6,570
Fund Raising and Sponsorship	2,837	2,402
Early Years Funding	52,802	35,093
Other Income	1,388	2,311
	<u>64,258</u>	<u>46,376</u>
Investment income		
Deposit interest	35	—
	<u>35</u>	<u>—</u>
Total income	<u>64,293</u>	<u>46,376</u>
Expenditure		
Expenditure on charitable activities		
Food	1,810	817
Wages	40,412	28,543
Pension costs	721	—
Training	1,002	338
Printing, Postage & Stationery	214	666
Rent	6,027	4,470
Repairs and maintenance	3,443	3,033
Insurance	754	733
Entertainment	162	—
Legal and professional fees	817	854
Telephone	451	—
Subscriptions	299	—
Toys, books and crafts	2,981	2,021
Accountancy	920	—
Payroll	622	—
Sundries	267	1,130
	<u>60,902</u>	<u>42,605</u>
Total expenditure	<u>60,902</u>	<u>42,605</u>
Net income	<u>3,391</u>	<u>3,771</u>

Roche Pre-school Playgroup

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

Year ended 31 August 2023

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 2023.

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

England & Wales - Charity number 1028145

Accounts

Roche preschool playgroup.
AGM November 2022
Chairs report
Chair Andrew Potts

This has been a very eventful year ,but before I start to list some of the things that have happened I would first like to say some thanks to Emma for all the hours and enthusiasm she has worked and all the grants she has managed to acquire, I would also like to say thank you to Lorraine for becoming deputy manager and for all the support you has given Emma. My thanks also go to Davina and Kelly for joining our happy little band and wish Davine well for the birth of her baby and look forward to her return. Also thank you to Kalley for all her fund raising she worked very hard and with the help of others has raised well over £1000 . Also a big thanks to Jess she has a very hard job and does it with a smile and professionalism. Also Linn for the use of the football club for bingo and meetings and also for doing our accounts thank you.
Thank you to all the committee members and others for all there support over the past year.
Also a very big thank you to the co op and its staff and customers for raising £2188.

- 1 Christmas market
- 2 brand new wooden gates
- 3 new playground equipment
- 4 childrens and baby nearly new sale etc
- 5 bingo
- 6 new equipment from Griffiths construction

This year has been one of success we have recruited some wonderful new staff have increased the amount of children and there hours have raised a substantial amount through fund raising Emma also managed to get a grant of £3000 just to used for wages and rent.

I am handing over the Chair to Immogen..I feel this is the right time to step down I have been chair for 10 years in that time we have had to make some very hard decisions but I leave the playgroup in very capable hands and financially stable, the future of the playgroup can only get stronger.

A L A Potts

Chair

Roche Pre-School Playgroup Managers Report November 2022

This year there has been a lot of changes, but we have grown massively both in regard to our reputation as a homely and supportive setting and as a profitable business.

Our team has changed but we have created a very safe and supportive work environment which reflects in our care of the children.

On role Lorraine has taken her new role as Deputy in her stride and is a massive support. As we knew she would be. Davina has been the perfect fit and Kerry is a natural who also fits well and having Jess at the pre-school more has been a huge asset. I want to thank all of them for their hard work.

Our numbers are at a record high for this time of year and the Spring term is looking even better. The increased hours work well and almost all use them.

Toddler group continues to have regular high numbers and does bring in £20-30 a week, which we use to buy snack and other resources/extras, such as pumpkins at Halloween etc..

As Andy is starting to take a step back I just want to say a huge thank you to him for supporting me since I started. A committee run setting was new to me and his help has meant so much, even if it is just letting me run through things over the phone. I really appreciate you believing in me and our team.

We have big plans and want to continue growing. Other settings are starting to look to the Pre-School for ideas and in this industry that is huge.

We have two parents about to start the process of becoming a committee member, Katie-Jo Yelland and Karen Angove. Both are going to be huge assets, especially in events and fundraising.

Emma Rescorl
Manager

Roche Preschool playgroup
Treasurers report
AGM November 2022

As you can see from the end of year accounts class receipts are up also fund raising and also early years funding. Wages have stayed about the same although we have spent far more on repairs and renewals a large amount of this was the new wooden gate which was needed for safety.

The turn around in the finances has been dramatic from a loss in 2021 of (£8059) to a profit of £3772 in 2022,

And the prediction for next year is looking very good.

Lyn Knowles

thomasjulian

Accountancy • Taxation • Book-keeping • Payroll

Roche Pre-school Playgroup Income and Expenditure Year ended 31 August 2022

	2022		2021	
	£	£	£	£
Income				
Class Receipts		6,570		1,167
Fund Raising and Sponsorship		2,402		774
Early Years Funding		35,093		26,965
Other Income		<u>2,311</u>		<u>2,608</u>
		46,375		31,513
Expenditure				
Wages	28,543		29,226	
Rent	4,470		4,016	
Toys, Books & Crafts	2,021		1,454	
Insurance, Subscriptions & Registration Fees	733		559	
Printing, Postage & Stationery	666		620	
Training inc Travelling Costs	338		854	
Repairs, Maintenance & Improvements	3,033		854	
Food & General	817		573	
Professional Fees	854		790	
Sundries	1,130	42,603	626	39,572
		<u>3,772</u>		<u>(8,059)</u>
Net Surplus / (Deficit)		3,772		(8,059)

Opening Balances

Bank less o/s cheques	69
Deposit	3,273
Cash	510
Next Year Income (accrual)	(2,627)
	<u>1,225</u>

Net Surplus / (Deficit) 3,772


4,997

Closing Balances

Bank less o/s cheques	1,112
Deposit	4,373
Cash	245
Accruals (insurance)	(733)
	<u>4,997</u>

Accountant's Report

With instructions given to me, I have reviewed the above Income and Expenditure account of Roche Pre-school Playgroup for Year ended 31 August 2022 from the accounting records and information supplied to me.


Thomas Julian
20.11.2022
2 Valley View Close
High Street, ST AUSTELL
PL26 7FN

Agreed and signed _____
Roche Pre-school Playgroup

Date _____



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name: ROCHE PRE-SCHOOL PLAYGROUP

On accounts for the year ended

2022 Charity no (if any) 1028145

Set out on pages

Transcribe into words the page numbers of following sheets

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

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 [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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: [Signature]

Date: 20.01.2023

Name: THOMAS JULIAN

Relevant professional qualification(s) or body

CIMA

(if any):

Address: 2 VALLEY VIEW, HIGH STREET
ST AUSTELL
PL26 7FN

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.

ROCHE PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1028145

Accounts

3 May 2022
Chairpersons Report

First and most important I would like to thank Emma, Anita, Lorraine and Jess for there amazing support of the playgroup. They not only had to take less hours per week but also a squeeze on all expenses. We employed an apprentice as we needed 4 members of staff last year unfortunately this did not work out and she left. Although last year was challenging we have seen more interest from parents in ^{the} last few months and now have more children attending the playgroup than we have seen in a long time we also have parents booking in advance for September and January which are very encouraging signs. All this is due to our wonderful staff who have worked tirelessly to promote the playgroup and to improve the standard of care they give.

our admin Jess has also worked very hard in the past year behind the scenes. a big thank you to all staff you are the best.

As you can see from the accounts we made a Deficit in the 20-21 accounts this was partly due to paying staff full wages during covid and also giving them full wages if they caught covid. This may sound over generous but the staff have given their own time to repair the playgroup sort out the

The sheds completely modernise and
rearrange the main room and much
more besides.

after all the staff are the play group.
if they give 120% so should we.

A. L. A. Potts
(Chair)

Treasurer Report

As you can see from the accounts we have had a deficit for 2020 - 2021, this was due partly to the Covid and partly due to modernising the play group. and also paying any staff who were ill with Covid.

The aim in the coming year is to stabilise expenses and increase our bank balances.

ALA Potts

Managers' Report

Our number of children has been gradually increasing. We now have 22 children on role, and we are currently predicting having 17 children in the start of the September term. Toddler group continues to be popular; it is good advertising and keeps our name out there both with word of mouth and on social media. It helps with cash flow and new children settling in.

In September we are planning to extend our hours in help parent/carers with working and time management.

Times planned:

Monday 8:15-2:30

Tuesday 8:15-2:30

Wednesday 8:15-12:15 (so we can continue to run our toddler group)

Thursday 8:15-2:30

Friday 8:15-2:30

These hours include a breakfast club and lunch club (other than no lunch club on Wednesdays)

We have made gradual improvements to build a positive reputation, this is developing, and we will continue to grow and make changes to adapt ourselves to suit the needs of our clients.

Our level of S.E.N has increased greatly, and our deputy has worked hard and put in place a clear tracking system. With in-depth ILP'S and open communication with parent/carers and professionals.

Our 3rd practitioner has successfully completed her level 3, and our bank staff member is a level 2; this is building a highly qualified team.

Overall, we have made huge progress and we hope that this begins to reflect in our finances.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
ROCHE PRE-SCHOOL PLAYGROUP

On accounts for the year
ended

31.08.2021 Charity no (if any) 1028145

Set out on pages

(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 08 2021.

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 [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~ *) 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: 16.05.2022

Name: THOMAS JULIAN

Relevant professional
qualification(s) or body

CIMA

(if any):

Address:

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.

ROCHE PRE SCHOOL PLAYGROUP

England & Wales - Charity number 1028145

Accounts



AGM July 23rd, 2021

Chairman Report

It has been another challenging year for the playgroup, but due to the tremendous efforts of Emma, Anita, and Lorraine we have succeeded in not only growing but increasing the playgroups reputation.

A special thanks must be given to Emma who joined us at the beginning of September. She has worked tirelessly to improve and promote the playgroup.

My thanks must also go to Jess who has worked very hard behind the scenes.

I am convinced that with such a strong team the future can only be brighter and very successful.

As we have been unable to have committee meetings due to the Covid restrictions, I would like to thank the committee members for their input over the past year.

A. L. A. Potts (Chair)



AGM July 23rd, 2021

Treasurers Report

It has been another challenging year. During lockdown all staff were paid full wages and since a return to work some parents have been reluctant to send their children.

Money has been spent on the play group to improve and modernize and with this and the various issues due to Covid restrictions at the end of the financial year this has meant that we have made a loss overall but financially we have done better than expected.

A. L. A. Potts (Chair)

thomasjulian

Accountancy • Taxation • Book-keeping • Payroll

Roche Pre-school Playgroup Income and Expenditure Year ended 31 August 2020

	2020		2019	
	£	£	£	£
Income				
Class Receipts		1,315		1,599
Fund Raising and Sponsorship		1,603		1,325
Early Years Funding		26,163		25,324
Other Income		2,451		3,604
		<u>31,532</u>		<u>31,852</u>
Expenditure				
Wages	22,928		18,360	
Rent	3,132		3,790	
Toys, Books & Crafts	456		1,646	
Insurance, Subscriptions & Registration Fees	529		552	
Printing, Postage & Stationery	450		359	
Training inc Travelling Costs	385		361	
Repairs, Maintenance & Improvements	2,766		6,480	
Food	324		366	
Professional Fees	1,319		596	
Sundries	136	32,426	347	32,857
Net Surplus / (Deficit)		<u><u>(893)</u></u>		<u><u>(1,005)</u></u>

Opening Balances		Closing Balances	
Bank less o/s cheques	4,175	Bank less o/s cheques	4,793
Deposit	5,837	Deposit	4,247
Cash	165	Cash	244
	<u>10,177</u>		<u>9,283</u>
Net Surplus / (Deficit)	<u><u>(893)</u></u>		
	<u><u>9,283</u></u>		

Accountant's Report

With instructions given to me, I have reviewed the above Income and Expenditure account of Roche Pre-school Playgroup for Year ended 31 August 2020 from the accounting records and information supplied to me.

Thomas Julian
22.11.2020
2 Valley View Close
High Street, ST AUSTELL
PL26 7FN

Agreed and signed _____
Roche Pre-school Playgroup
Date _____



Section A

Independent Examiner's Report

Report to the trustees/
members of

ROCHE PRE SCHOOL PLAYGROUP

On accounts for the year
ended

31 AUGUST 2020

Charity no
(if any)

1028145

Set out on pages

1

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 08 2020.

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 [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~*) 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: 19.08.2021

Name: THOMAS JULIAN

Relevant professional
qualification(s) or body

CIMA

(if any):

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Address:

2 VALLEY VIEW
HIGH STREET, ST AUSTELL
PL26 7FN

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.

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