

ROBERTSBRIDGE CHILDREN'S SERVICES

England & Wales · Charity number 1037723

Details

Other names ROBERTSBRIDGE PLAYGROUP

Status Registered

Legal form Other

Registered 1994-05-23

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

Contact

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George Hill
Robertsbridge
TN32 5AZ

Phone 01580881309

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Website <http://www.robertsbridgechildrensservices.co.uk>

Activities

Objects: 1) PROVIDE QUALITY AND AFFORDABLE DAY CARE AND EARLY YEARS EDUCATION FOR PRE-SCHOOL AGED CHILDREN LIVING IN ROBERTSBRIDGE AND THE SURROUNDING AREA2) PROVIDE OUT OF SCHOOL CARE AND RECREATIONAL ACTIVITIES FOR PRIMARY SCHOOL AGED CHILDREN LIVING IN ROBERTSBRIDGE AND THE SURROUNDING AREA3) PROVIDE HOLIDAY CLUBS AND ACTIVITIES FOR ALL LOCAL CHILDREN AGED UNDER 11 YEARS4) TRAIN AND SUPPORT STAFF TO ENABLE THEM TO PROVIDE A QUALITY SERVICE TO LOCAL FAMILIES5) WORK IN PARTNERSHIP WITH OTHER BODIES TO IDENTIFY THE NEEDS OF LOCAL FAMILIES WITH CHILDREN AND TO WORK WITH THOSE BODIES TO SATISFY THOSE NEEDS.

Activities: To provide quality and affordable day care and early years education for pre-school age children. To train and support staff. To work in partnership with other statutory bodies to meet the needs of families with children.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People

Geography

- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£545,628	£500,834	£596,950	11
2024-08-31	£467,489	£460,503	-	-
2023-08-31	£463,781	£413,654	-	-
2022-08-31	£451,661	£470,356	-	-
2021-08-31	£391,550	£368,899	-	-

Trustees

Name	Role	Appointed
Suzanne Elliott Brindle	Chair	2022-11-02
Alehandrina Hamilton		2026-04-27
Francesca Dulley		2022-11-02
Ian-Paul Munday		2022-11-02
Laura Jane Bassett		2020-02-12
TRACEY MASKELL		
Zakariah Vice		2022-11-02

ROBERTSBRIDGE CHILDREN'S SERVICES

England & Wales - Charity number 1037723

Accounts

**ROBERTSBRIDGE CHILDREN'S
SERVICES
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

ROBERTSBRIDGE CHILDREN'S SERVICES

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ROBERTSBRIDGE CHILDREN'S SERVICES

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2025**

Trustees	Mrs L J Bassett, Trustee Mrs T Maskell, Trustee Mrs A M Page, Trustee (resigned 1 January 2025) Mr I P Munday, Trustee Ms F Dulley, Trustee Ms S E Brindle, Chair Mr Z Vice, Trustee
Charity registered number	1037723
Principal office	Robertsbridge Children's Services George Hill Robertsbridge East Sussex TN32 5AY
Accountants	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report together with the financial statements of the Robertsbridge Children's Services for the year from 1 September 2024 to 31 August 2025.

Objectives and activities

a. Policies and objectives

To provide quality and affordable day care and early years' education for pre-school children. To work in partnership to meet the needs of local families and children.

The Manager and Deputy Manager ensure that the setting complies with revised Ofsted requirements and the new EYFS curriculum.

Training is very much at the heart of the organisation and is valued as shown by a good take up of training opportunities. All new staff have safeguarding training. All Trustees have completed online safeguarding training.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Safeguarding and Health and Safety continue to be regular agenda items for Trustee and staff meetings.

The Trustees continue to review and implement an Improvement Plan for the nursery to consider changes in guidance and practices regularly.

c. Activities undertaken to achieve objectives

Practitioners in Caterpillars participated in various training opportunities including Communication & Language and Sensory Play. The Baby Room Network Meetings gave practitioners the opportunity to visit other local nurseries and inspired them with ideas to implement at RCS.

The team continued to work to a high standard under Caroline's leadership to welcome and settle parents and their children. They supported children's individual development through observing, assessing and implementing next steps.

Caterpillars' practitioners adapted daily as necessary to support a team member to complete the Experience Based Route in Early Years to enable her to be a fully qualified practitioner whilst working at RCS.

Children settled well at the start of the new academic year; a flexible approach supported an established routine. Morning briefings and evening evaluations discussing the children's development continued to be beneficial for practitioners to learn about next steps and how these could be implemented.

Towards the end of the academic year, room planning was changed slightly and displayed in all areas. Squiggle, Letters & Sounds, Balanceability, gardening and outdoor activities successfully continued as before with the timings during the day being adjusted where necessary. Children were able to enjoy fruit and vegetables they had grown themselves for snack. Several parents joined us for Stay & Play sessions.

The practitioners worked well together, observing and supporting each other with a positive approach. SEND children and families with Social Workers were supported by the Manager or Deputy Manager attending meetings as necessary. Steph continued to lead the room and implement the requirements of Integrated Progress Reviews for two year olds successfully. Early Years Pupil Premium funding was discussed with parents and wisely used to support individual children.

At the end of the summer term, a smaller cohort of children transitioned to various local Primary schools. RCS contacted all transitioning schools to offer support.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Objectives and activities (continued)

d. Main activities undertaken to further the Charity's purposes for the public benefit

Trustees met regularly throughout the year and regular reports and communication continued.

As we approached the new year, the Department for Education announced that Early Years settings would be required to review how they were offering the funded hours to families and included the expansion of funding to 30 hours for children from nine months old. The management team considered various options, held meetings with the Trustees and notified families of the outcome prior to the April 2025 deadline. The changes to hours, charges etc. were to be implemented from September 2025.

Maxine, Heather and Abi commenced their training as Early Years Educators, although for personal reasons, Heather was unable to continue with this. She remains a valuable member of the team supporting the children's lunch and sleep routines. Yvonne completed the Experience Based Route in Early Years, mentored and assessed by me, to gain recognition as a qualified practitioner whilst employed at RCS. Wendy and Chrissie attended the Early Years Conference.

Natasha and Tracey attended the Safeguarding Conference. Wendy and Tracey attended a Nursery World Exchange and Tracey attended training to support wellbeing. Other training attended covered various topics for children aged 0-2 years as well as Network Meetings for Inclusion, Safeguarding, Trustees & Managers.

We joined the police-initiated Operation Encompass as part of our safeguarding requirements.

Achievements and performance

a. Main achievements of the Charity

During the spring term an Early Years Advisor conducted an audit and completed a Learning Walk with the Deputy Manager in preparation for an Ofsted inspection. At the end of July 2025, Ofsted inspected and the 'Outstanding' grade held for the last 18 years was maintained.

The charity continues to formalise supervisions and joint observations for staff and attendees of the nursery.

Following repairs to the canopy last year, additional drainage to the front garden to assist with water run-off from the roof was completed at a cost of £3,420. We also upgraded the staff uniforms and purchased a Community Playthings bridge as part of enhancements to the Butterflies garden.

The charity has an Ethos and Vision Statement for the setting.

b. Fundraising activities and income generation

Fundraising income has been generated by a Christmas Draw and these funds were used to purchase additional play resources. Other income is generated by parental fees and Early Years Education Entitlement funding. EYEE income has increased significantly this year due to the expansion of the 15 and 30 hour funding for two year-olds and nine month-olds.

c. Investment policy and performance

Reserves are retained across four bank accounts, total income on investments for the year was £4,665.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees consider that free reserves should be at least three months' revenue expenditure with every intention of achieving a further three months to provide for unanticipated shortfalls in income. A total 6-month reserves are an ongoing goal.

The calculation of the required level of reserves is an integral part of the project's future planning procedure. It should consider;

1. Anticipated income and expenditure being different from the budget.
2. Project work being different from that at the planning procedure.
3. Unexpected organisational commitments.

c. Principal risks and uncertainties

The Trustees oversee the risks faced throughout the year. Risks are identified, assessed and managed. Trustees are satisfied that measures are in place to mitigate exposure to the major risks. Risks addressed this year have included:

- Staff retention – this has been managed by an increase in salaries, wellbeing days, Christmas payment, exceptional end of year bonus payment, summer meal, ongoing training.
- Another nursery opening locally – it was assessed that due to its location and to our level of bookings and waiting list for spaces, that there would be limited impact.
- Reputation – our reputation is managed by stringent safeguarding and recruitment procedures, CPD for all staff and close communication with families and professional partners.
- Financial – The Trustees meet regularly to review finances and to consider the impact of changes to Government funding for 2 year-olds and 9 month-olds. They also reviewed how to address the increases to the National Minimum Wage and the changes to National Insurance levels.

d. Principal funding

Parental fees (54.3%) and Government funded Early Years Education Entitlement (43.5%) make up the majority of all income.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

e. Financial Review

Fee income showed an increase of 16.9% against 2023-24. Parental fee rates were increased from September 2024 to anticipate the increases in payroll that would be necessary from April 2025. This was another year of uncertain financial forecasting due to the rollout of extended government funding from the age of nine months. It was challenging to forecast which families would access the extended funding and how many hours they would take up. Further changes to government restrictions on how funded hours could be offered took effect from April 2025 and were introduced at short notice. As a result, calculations for changes to how the charity would offer funded places from September 2025 onwards had to be made and these decisions communicated quickly to parents in April/May once the forecast had been calculated. There was a higher uptake of funding due to families individual eligibility, particularly those from nine months old who attract a higher rate of government funding which had a significant impact on income levels, leading to a surplus of £44,794 for the year.

Investment income increased due to reserve funds having been placed in higher interest accounts across the full year.

Staffing costs increased by 12.6%, mainly due to the increase in the NLW effective April 25 and the increase in National Insurance at the same point. The Trustees agreed that it is vital to our high-quality provision that we retain the experienced, well-trained team that we have, so pay increases were awarded across the board and on an exceptional basis, staff bonuses were paid in August. Other costs year on year were marginally reduced.

Looking forward to the 2025-26 year, we know that the proportion of funded hours has shifted significantly towards more funded by the government (43.5%) rather than paid directly by parents (54.3%), so it will be important to ensure that the business model adapts appropriately if government rates do not keep pace with cost increases in the future.

Structure, governance and management

a. Constitution

Robertsbridge Children's Services is a registered charity, number 1037723, and is constituted under a Trust deed.

Policies and contracts have been reviewed and updated. Trustees have reviewed the Constitution.

RCS has put in reserves sufficient funding to provide at least three months of operation, but ideally six months.

All risk assessments are reviewed annually.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Trustees are appointed by existing Trustees.

Trustees receive guidance and information on the duties and responsibilities of being a Trustee.

c. Organisational structure and decision-making policies

The Trustees and Manager make decisions on behalf of the Charity.

18 staff are employed including a Manager and Deputy Manager, Bursar, Room Leaders, Practitioners and a cleaner

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Structure, governance and management (continued)

d. Pay policy for key management personnel

The Trustees review pay at least annually and set the pay levels for management and staff.

e. Trustees' indemnities

Robertsbridge Children's Services hold Charity Trustees Management Liability insurance.

Plans for future periods

The Trustees will discuss and agree designation of funds for replacing the current building which is beyond its original 15 year lifespan.

Statement of Trustees' responsibilities

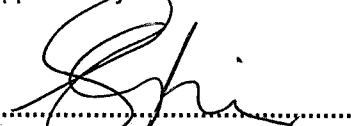
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
Ms SE Brindle
(Chair of Trustees)
Date: 12/11/25

ROBERTSBRIDGE CHILDREN'S SERVICES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Independent examiner's report to the Trustees of Robertsbridge Children's Services ('the Charity')

We report to the charity Trustees on our examination of the accounts of the Charity for the year ended 31 August 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

We report in respect of our examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

We 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work or for this report.

Signed:



Roland Parry FCA

Dated: 19 NOVEMBER 2025

Magee Gammon

Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

ROBERTSBRIDGE CHILDREN'S SERVICES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Note	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
Income from:					
Donations and legacies	3	1,581	5,925	7,506	2,584
Charitable activities	4	539,382	-	539,382	461,285
Investments	5	4,665	-	4,665	3,820
Total income		545,628	5,925	551,553	467,689
Expenditure on:					
Raising funds		20	-	20	20
Charitable activities	6	500,814	5,925	506,739	460,683
Total expenditure		500,834	5,925	506,759	460,703
Net movement in funds		44,794	-	44,794	6,986
Reconciliation of funds:					
Total funds brought forward		552,156	-	552,156	545,170
Net movement in funds		44,794	-	44,794	6,986
Total funds carried forward		596,950	-	596,950	552,156

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 24 form part of these financial statements.

ROBERTSBRIDGE CHILDREN'S SERVICES

**BALANCE SHEET
AS AT 31 AUGUST 2025**

	Note	2025	2024
Fixed assets			
Tangible assets	11	286,126	305,972
Current assets			
Debtors	12	2,257	1,813
Cash at bank and in hand		338,728	262,370
		340,985	264,183
Creditors: amounts falling due within one year	13	(30,161)	(17,999)
Net current assets		310,824	246,184
Total net assets		596,950	552,156
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	596,950	552,156
Total funds		596,950	552,156

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Ms S E Brindle
(Chair of Trustees)
Date: 12/11/25

The notes on pages 11 to 24 form part of these financial statements.

ROBERTSBRIDGE CHILDREN'S SERVICES

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2025**

	2025	2024
Cash flows from operating activities		
Net cash used in operating activities	73,367	12,815
	<hr/>	<hr/>
Cash flows from investing activities		
Dividends, interests and rents from investments	4,665	3,820
Purchase of tangible fixed assets	(1,674)	(654)
	<hr/>	<hr/>
Net cash provided by investing activities	2,991	3,166
	<hr/>	<hr/>
Cash flows from financing activities		
	<hr/>	<hr/>
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	76,358	15,981
Cash and cash equivalents at the beginning of the year	262,370	246,389
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	338,728	262,370
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 11 to 24 form part of these financial statements

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. General information

Robertsbridge Children's Services is a Charity registered under charity number 1037723. The principal place of operation is George Hill, Robertsbridge, TN32 5AY.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Robertsbridge Children's Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	5%
Plant and machinery	-	25%
Solar panels	-	5%

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

ROBERTSBRIDGE CHILDREN'S SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025
Donations	999	-	999
Non-government grants	-	500	500
Government grants	-	5,425	5,425
Fundraising	582	-	582
	1,581	5,925	7,506
	1,581	5,925	7,506
	<i>Unrestricted funds 2024</i>	<i>Restricted funds 2024</i>	<i>Total funds 2024</i>
Donations	1,383	-	1,383
Government grants	-	200	200
Fundraising	1,001	-	1,001
	2,384	200	2,584
	2,384	200	2,584

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

4. Income from charitable activities

	Unrestricted funds 2025	Total funds 2025
Education services	539,382	539,382
	<u>539,382</u>	<u>539,382</u>
	<i>Unrestricted funds 2024</i>	<i>Total funds 2024</i>
Education services	461,285	461,285
	<u>461,285</u>	<u>461,285</u>

5. Investment income

	Unrestricted funds 2025	Total funds 2025
Interest received	4,665	4,665
	<u>4,665</u>	<u>4,665</u>
	<i>Unrestricted funds 2024</i>	<i>Total funds 2024</i>
Interest received	3,820	3,820
	<u>3,820</u>	<u>3,820</u>

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
Education services	500,814	5,925	506,739

	<i>Unrestricted funds 2024</i>	<i>Restricted funds 2024</i>	<i>Total 2024</i>
Education services	460,483	200	460,683

Summary by expenditure type

	Staff costs 2025	Depreciation 2025	Other costs 2025	Total 2025
Charitable activity	417,484	21,520	67,735	506,739

	<i>Staff costs 2024</i>	<i>Depreciation 2024</i>	<i>Other costs 2024</i>	<i>Total 2024</i>
Charitable activity	370,638	21,663	68,382	460,683

7. Analysis of expenditure by activities

	Activities undertaken directly 2025	Support costs 2025	Total funds 2025
Education services	505,449	1,290	506,739

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2024</i>	<i>Support costs 2024</i>	<i>Total funds 2024</i>
Education services	459,489	1,194	460,683

Analysis of direct costs

	Total funds 2025	<i>Total funds 2024</i>
Staff costs	417,484	370,638
Depreciation	21,520	21,663
Training	1,763	1,757
Refreshments	2,047	1,547
Catering costs	17,505	18,454
Insurance, membership and inspection fees	2,471	2,645
Resources	10,813	9,613
Staff uniforms	2,505	-
Repairs and cleaning	8,893	12,745
Utilities	13,719	10,994
Sundry expenses	379	603
Administrative expenses	5,694	7,397
Bank charges	515	533
Professional fees	-	900
Travelling	141	-
	505,449	459,489

Analysis of support costs

	Total funds 2025	<i>Total funds 2024</i>
Independent examiner's fees	1,290	1,194

ROBERTSBRIDGE CHILDREN'S SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

8. Independent examiner's remuneration

	2025	2024
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,290	1,194
	<u>1,290</u>	<u>1,194</u>

9. Staff costs

	2025	2024
Wages and salaries	381,178	342,183
Social security costs	26,672	22,246
Contribution to defined contribution pension schemes	9,634	6,209
	<u>417,484</u>	<u>370,638</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Staff	18	18
	<u>18</u>	<u>18</u>

The average headcount expressed as full-time equivalents was:

	2025 No.	2024 No.
Employees	11	11
	<u>11</u>	<u>11</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, one Trustee has been paid remuneration from employment with the charity. The value of Trustees' remuneration and other benefits was as follows:

		2025	2024
Mrs T Maskell	Remuneration	43,122	35,468

During the year ended 31 August 2025, no Trustee expenses have been incurred (2024 - £NIL).

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

11. Tangible fixed assets

	Freehold property	Plant and machinery	Total
Cost or valuation			
At 1 September 2024	394,763	96,478	491,241
Additions	-	1,674	1,674
At 31 August 2025	<u>394,763</u>	<u>98,152</u>	<u>492,915</u>
Depreciation			
At 1 September 2024	116,882	68,387	185,269
Charge for the year	19,739	1,781	21,520
At 31 August 2025	<u>136,621</u>	<u>70,168</u>	<u>206,789</u>
Net book value			
At 31 August 2025	<u>258,142</u>	<u>27,984</u>	<u>286,126</u>
At 31 August 2024	<u>277,881</u>	<u>28,091</u>	<u>305,972</u>

12. Debtors

	2025	2024
Due within one year		
Trade debtors	52	153
Other debtors	50	-
Prepayments and accrued income	2,155	1,660
	<u>2,257</u>	<u>1,813</u>

ROBERTSBRIDGE CHILDREN'S SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

13. Creditors: Amounts falling due within one year

	2025	2024
Trade creditors	1,104	983
Other taxation and social security	14,143	681
Other creditors	22	1,200
Accruals and deferred income	14,892	15,135
	30,161	17,999
	30,161	17,999

14. Financial instruments

	2025	2024
Financial assets		
Financial assets measured at fair value through income and expenditure	338,728	262,370
	338,728	262,370
	338,728	262,370
Financial liabilities		
Other financial liabilities measured at fair value through income and expenditure	1,104	983
	1,104	983
	1,104	983

Financial assets measured at fair value through income and expenditure comprise cash at hand and in bank.

Other financial liabilities measured at fair value through income and expenditure comprise of trade creditors.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

15. Statement of funds

Statement of funds - current year

	Balance at 1 September 2024	Income	Expenditure	Balance at 31 August 2025
Unrestricted funds				
General Funds - all funds	552,156	545,628	(500,834)	596,950
Restricted funds				
Tesco	-	500	(500)	-
East Sussex County Council	-	4,925	(4,925)	-
Apprenticeship Grant	-	500	(500)	-
	-	5,925	(5,925)	-
Total of funds	552,156	551,553	(506,759)	596,950

Statement of funds - prior year

	Balance at 1 September 2023	Income	Expenditure	Balance at 31 August 2024
Unrestricted funds				
General funds	545,170	467,489	(460,503)	552,156
Restricted funds				
East Sussex County Council	-	200	(200)	-
Total of funds	545,170	467,689	(460,703)	552,156

ROBERTSBRIDGE CHILDREN'S SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

16. Restricted Funds

East Sussex County Council

The grant received in the current financial year was an expansion grant to target extra costs involved in delivering the final phase of the expansion of funded hours and was fully utilised in the year.

The grant received in the previous financial year from East Sussex County Council was provided towards the purchase of an Outlast Tunnel. This was fully utilised in the year of receipt.

Tesco

The grant was received and utilised towards outdoor health and wellbeing.

Apprenticeship Grant

The grant was received and utilised towards the cost of employing an apprentice.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

17. Summary of funds

Summary of funds - current year

	Balance at 1 September 2024	Income	Expenditure	Balance at 31 August 2025
General funds	552,156	545,628	(500,834)	596,950
Restricted funds	-	5,925	(5,925)	-
	<u>552,156</u>	<u>551,553</u>	<u>(506,759)</u>	<u>596,950</u>

Summary of funds - prior year

	Balance at 1 September 2023	Income	Expenditure	Balance at 31 August 2024
General funds	545,170	467,489	(460,503)	552,156
Restricted funds	-	200	(200)	-
	<u>545,170</u>	<u>467,689</u>	<u>(460,703)</u>	<u>552,156</u>

ROBERTSBRIDGE CHILDREN'S SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025	Total funds 2025
Tangible fixed assets	286,126	286,126
Current assets	340,985	340,985
Creditors due within one year	(30,161)	(30,161)
Total	596,950	596,950

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024</i>	<i>Total funds 2024</i>
Tangible fixed assets	305,972	305,972
Current assets	264,183	264,183
Creditors due within one year	(17,999)	(17,999)
Total	552,156	552,156

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
Net income for the year (as per Statement of Financial Activities)	44,794	6,986
Adjustments for:		
Depreciation charges	21,520	21,663
Dividends, interests and rents from investments	(4,665)	(3,820)
Decrease/(increase) in debtors	(444)	390
Increase/(decrease) in creditors	12,162	(12,404)
Net cash provided by operating activities	73,367	12,815

ROBERTSBRIDGE CHILDREN'S SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

20. Analysis of cash and cash equivalents

	2025	<i>2024</i>
Cash in hand	338,728	<i>262,370</i>
Total cash and cash equivalents	338,728	<i>262,370</i>

21. Analysis of changes in net debt

	At 1 September 2024	Cash flows	At 31 August 2025
Cash at bank and in hand	262,370	76,358	338,728
	262,370	76,358	338,728

22. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £9,634 (2024 - £6,209). Contributions of £Nil (2024 - £1,200) were payable to the fund at the balance sheet date.

23. Related party transactions

Included in repairs is a total sum of £615 (2024 - £350) paid to members of Mrs T Maskell's immediate family.

There were no further transaction with related parties in the year (2024 - none).

ROBERTSBRIDGE CHILDREN'S SERVICES

England & Wales - Charity number 1037723

Accounts

**ROBERTSBRIDGE CHILDREN'S
SERVICES
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

ROBERTSBRIDGE CHILDREN'S SERVICES

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ROBERTSBRIDGE CHILDREN'S SERVICES

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2024

Trustees Councillor S Prochak, Chair (resigned 11 December 2023)
Mrs L J Bassett, Trustee
Mrs T Maskell, Trustee
Mrs A M Page, Trustee
Mr I P Munday, Trustee
Ms F Dulley, Trustee
Ms S E Brindle, Chair (appointed Chair on 11 December 2023)
Mr Z Vice, Trustee

**Charity registered
number** 1037723

Principal office Robertsbridge Children's Services
George Hill
Robertsbridge
East Sussex
TN32 5AY

Accountants Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report together with the financial statements of the Robertsbridge Children's Services for the year from 1 September 2023 to 31 August 2024.

Objectives and activities

a. Policies and objectives

To provide quality and affordable day care and early years' education for pre-school children. To work in partnership to meet the needs of local families and children.

The Manager and Deputy Manager ensure that the setting complies with revised Ofsted requirements and the new EYFS curriculum.

Training is very much at the heart of the organisation and is valued as shown by a good take up of training opportunities. All new staff have safeguarding training. All Trustees have completed online safeguarding training.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Safeguarding and Health and Safety continue to be regular agenda items for Trustee and staff meetings.

The Trustees continue to review and implement an Improvement Plan for the nursery to consider changes in guidance and practices regularly.

c. Activities undertaken to achieve objectives

During the year Practitioners in Caterpillars continued to participate in various training specifically for those working with children 0-2 years. The training highlighted the need for the outdoor area to be enhanced adding artificial grass to the surface, planters with various plants to add texture and smell, a cosy area with varied materials of varying textures and a Community Playthings wooden tunnel to promote physical development. Blinds were also put up to protect the children from the sun during the summer months.

Caterpillar staff continue to participate in training when available. ESCC signposted other settings to RCS to share good practice within the 0-2 years age range.

At the start of the academic year moderation of children's individual progress was completed with a manager and the child's key person. As the year progressed this was changed in late spring to the whole staff team discussing on the day children's individual development and needs. This would be based on practitioners' observations throughout the day and putting next steps in place accordingly. This has proven to be beneficial with all staff understanding how to support and extend each child's learning and development.

Throughout the year parents were offered the opportunity to attend various events at RCS, to participate in Stay and Play sessions and book meetings to discuss their child's progress. Those that took up these opportunities gave positive feedback and expressed gratitude.

All staff have had supervisions during the year and the Manager is appraised by the Chair of the Trustees. DBS checks are completed online.

Regular newsletters are used to stay connected with parents and allow effective communication. Key persons build relationships with parents on an informal basis and communicate with them regularly about their children's learning and development.

Children attended various arranged transition sessions at Primary schools, supported by RCS staff.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Objectives and activities (continued)

d. Main activities undertaken to further the Charity's purposes for the public benefit

Trustees met regularly throughout the year and regular reports and communication continued.

An EGM was called in late autumn term due to the sudden resignation of the Chair of Trustees (for personal reasons). A new Chair was immediately appointed from the existing Trustees, to whom we are very grateful.

We went into January 2024 with uncertainty about changes to the implementation of the Early Years Educational Entitlement funding for those families entitled to funding for children aged from nine months old, and how this would affect us from September 2024. We were also waiting for confirmation of funding rates for working families of two-year olds effective from April 2024. When ESCC released the updates, careful consideration was given to how to implement any changes to meet the needs of our families and the setting. Changes were made to session costs for all families and session times for 0-2 years with effect from September 2024.

Safeguarding and first aid training was completed.

Jerry and Chrissie gained their Level 3 Early Years Educator qualification.

Our Chair of Trustees and management attended online Trustee and Manager network meetings with other settings, hosted by the ESCC Early Years Business and Sufficiency Officer and with input from an ESCC funding officer.

Achievements and performance

a. Main achievements of the Charity

RCS was awarded the category of 'Outstanding' in every respect at the Ofsted inspection in November 2019. Since opening, RCS have achieved 'Outstanding' at every inspection although the standards required are more demanding.

Our building is now beyond its 15-year expected lifetime so significant spending to properly maintain it is responsible and prudent for the long term. Repairs to the canopy have been incurred this year. We also upgraded the wi-fi system around the building and purchased a Community Playthings tunnel as part of enhancements to the Caterpillars Baby Room

The charity continues to formalise supervisions and joint observations for staff and attendees of the nursery.

The charity has an Ethos and Vision Statement for the setting.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

b. Reserves policy

The Trustees consider that free reserves should be at least three months' revenue expenditure with every intention of achieving a further three months to provide for unanticipated shortfalls in income. A total 6-month reserves are an ongoing goal.

The calculation of the required level or reserves is an integral part of the project's future planning procedure. It should consider;

1. Anticipated income and expenditure being different from the budget.
2. Project work being different from that at the planning procedure.
3. Unexpected organisational commitments.

c. Financial Review

Fees showed an increase of 0.9% against 2022-23, with no fee increase taking place during the academic year. This was a year of uncertain financial forecasting due to the changes to government funding taking place from April 2024 which were not confirmed until two months before going live. As a result, calculations for changes to how the charity would offer funded places from September 2024 onwards had to be made and these decisions communicated quickly to parents in April/May once the funding rates had been announced.

Investment income increased due to reserve funds having been placed in higher interest accounts across the full year.

Staffing costs increased by 11%, mainly due to the increase in the NLW effective April 24 which created a 9.8% increase at the bottom of the pay scales. The Trustees agreed that it is vital to our high-quality provision that we retain the experienced, well-trained team that we have, so pay increases were awarded across the board.

Looking forward to the 2024-25 year, we are again waiting for confirmation of the next tranche of increases to funded hours available to parents. The proportion of funded hours will shift significantly towards more funded by the government rather than paid directly by parents, so it will be important to ensure that the business model adapts appropriately if government rates do not keep pace with cost increases in the future.

Structure, governance and management

a. Constitution

Robertsbridge Children's Services is a registered charity, number 1037723, and is constituted under a Trust deed.

Policies and contracts have been reviewed and updated. Trustees have reviewed the Constitution.

RCS has put in reserves sufficient funding to provide at least three months of operation, but ideally six months.

All risk assessments are reviewed annually.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Trustees are appointed by existing Trustees.

Trustees receive guidance and information on the duties and responsibilities of being a Trustee.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 20 November 2024 and signed on their behalf by:

.....
Ms S E Brindle
(Chair of Trustees)

ROBERTSBRIDGE CHILDREN'S SERVICES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2024

Independent examiner's report to the Trustees of Robertsbridge Children's Services ('the Charity')

We report to the charity Trustees on our examination of the accounts of the Charity for the year ended 31 August 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

We report in respect of our examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

We 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work or for this report.

Signed:

Dated: 20 November 2024

Roland Parry FCA

Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

ROBERTSBRIDGE CHILDREN'S SERVICES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
Income from:					
Donations and legacies	3	2,384	200	2,584	5,573
Charitable activities	4	461,285	-	461,285	457,122
Investments	5	3,820	-	3,820	1,086
Total income		467,489	200	467,689	463,781
Expenditure on:					
Raising funds		20	-	20	62
Charitable activities	6	460,483	200	460,683	413,592
Total expenditure		460,503	200	460,703	413,654
Net movement in funds		6,986	-	6,986	50,127
Reconciliation of funds:					
Total funds brought forward		545,170	-	545,170	495,043
Net movement in funds		6,986	-	6,986	50,127
Total funds carried forward		552,156	-	552,156	545,170

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 20 form part of these financial statements.

ROBERTSBRIDGE CHILDREN'S SERVICES

**BALANCE SHEET
AS AT 31 AUGUST 2024**

	Note	2024	2023
Fixed assets			
Tangible assets	11	305,972	326,981
Current assets			
Debtors	12	1,813	2,203
Cash at bank and in hand		262,370	246,389
		264,183	248,592
Creditors: amounts falling due within one year	13	(17,999)	(30,403)
Net current assets		246,184	218,189
Total net assets		552,156	545,170
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	552,156	545,170
Total funds		552,156	545,170

The financial statements were approved and authorised for issue by the Trustees on 20 November 2024 and signed on their behalf by:

.....
Ms S E Brindle
 (Chair of Trustees)

The notes on pages 9 to 20 form part of these financial statements.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. General information

Robertsbridge Children's Services is a Charity registered under charity number 1037723. The principal place of operation is George Hill, Robertsbridge, TN32 5AY.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Robertsbridge Children's Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	5%
Plant and machinery	-	25%
Solar panels	-	5%

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

2. Accounting policies (continued)

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
Donations	1,383	-	1,383
Government grants	-	200	200
Fundraising	1,001	-	1,001
	2,384	200	2,584
	2,384	200	2,584
	<i>Unrestricted funds 2023</i>	<i>Restricted funds 2023</i>	<i>Total funds 2023</i>
Donations	1,035	-	1,035
Non-government grants	50	-	50
Government grants	-	3,000	3,000
Fundraising	1,488	-	1,488
	2,573	3,000	5,573
	2,573	3,000	5,573

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

4. Income from charitable activities

	Unrestricted funds 2024	Total funds 2024
Education services	461,285	461,285
	<u>461,285</u>	<u>461,285</u>
	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
Education services	457,122	457,122
	<u>457,122</u>	<u>457,122</u>

5. Investment income

	Unrestricted funds 2024	Total funds 2024
Interest received	3,820	3,820
	<u>3,820</u>	<u>3,820</u>
	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
Interest received	1,086	1,086
	<u>1,086</u>	<u>1,086</u>

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
Education services	460,483	200	460,683

	<i>Unrestricted funds 2023</i>	<i>Restricted funds 2023</i>	<i>Total 2023</i>
Education services	410,592	3,000	413,592

Summary by expenditure type

	Staff costs 2024	Depreciation 2024	Other costs 2024	Total 2024
Charitable activity	370,638	21,663	68,382	460,683

	<i>Staff costs 2023</i>	<i>Depreciation 2023</i>	<i>Other costs 2023</i>	<i>Total 2023</i>
Charitable activity	333,797	22,070	57,725	413,592

7. Analysis of expenditure by activities

	Activities undertaken directly 2024	Support costs 2024	Total funds 2024
Education services	459,489	1,194	460,683

ROBERTSBRIDGE CHILDREN'S SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023</i>	<i>Support costs 2023</i>	<i>Total funds 2023</i>
Education services	412,542	1,050	413,592
	412,542	1,050	413,592

Analysis of direct costs

	Total funds 2024	<i>Total funds 2023</i>
Staff costs	370,638	333,797
Depreciation	21,663	22,070
Training	1,757	269
Refreshments	1,547	1,913
Catering costs	18,454	16,745
Insurance, membership and inspection fees	2,645	2,655
Resources	9,613	10,433
Repairs and cleaning	12,745	7,135
Utilities	10,994	10,432
Sundry expenses	603	357
Administrative expenses	7,397	6,105
Bank charges	533	631
Professional fees	900	-
	459,489	412,542

Analysis of support costs

	Total funds 2024	<i>Total funds 2023</i>
Independent examiner's fees	1,194	1,050
	1,194	1,050

ROBERTSBRIDGE CHILDREN'S SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

8. Independent examiner's remuneration

	2024	2023
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,194	1,050
	<u><u>1,194</u></u>	<u><u>1,050</u></u>

9. Staff costs

	2024	2023
Wages and salaries	342,183	309,525
Social security costs	22,246	18,588
Contribution to defined contribution pension schemes	6,209	5,684
	<u><u>370,638</u></u>	<u><u>333,797</u></u>

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Staff	18	18
	<u><u>18</u></u>	<u><u>18</u></u>

The average headcount expressed as full-time equivalents was:

	2024 No.	2023 No.
Employees	11	11
	<u><u>11</u></u>	<u><u>11</u></u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, one Trustee has been paid remuneration from employment with the charity. The value of Trustees' remuneration and other benefits was as follows:

		2024	2023
Mrs T Maskell	Remuneration	35,468	33,183

During the year ended 31 August 2024, no Trustee expenses have been incurred (2023 - £NIL).

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

11. Tangible fixed assets

	Freehold property	Plant and machinery	Total
Cost or valuation			
At 1 September 2023	394,763	95,824	490,587
Additions	-	654	654
At 31 August 2024	<u>394,763</u>	<u>96,478</u>	<u>491,241</u>
Depreciation			
At 1 September 2023	97,143	66,463	163,606
Charge for the year	19,739	1,924	21,663
At 31 August 2024	<u>116,882</u>	<u>68,387</u>	<u>185,269</u>
Net book value			
At 31 August 2024	<u>277,881</u>	<u>28,091</u>	<u>305,972</u>
At 31 August 2023	<u>297,620</u>	<u>29,361</u>	<u>326,981</u>

12. Debtors

	2024	2023
Due within one year		
Trade debtors	153	65
Prepayments and accrued income	1,660	2,138
	<u>1,813</u>	<u>2,203</u>

ROBERTSBRIDGE CHILDREN'S SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

13. Creditors: Amounts falling due within one year

	2024	2023
Trade creditors	983	-
Other taxation and social security	681	6,448
Other creditors	1,200	1,357
Accruals and deferred income	15,135	22,598
	17,999	30,403
	17,999	30,403

14. Financial instruments

	2024	2023
Financial assets		
Financial assets measured at fair value through income and expenditure	262,370	246,389
	262,370	246,389
 Financial liabilities		
Other financial liabilities measured at fair value through income and expenditure	983	-
	983	-

Financial assets measured at fair value through income and expenditure comprise cash at hand and in bank.

Other financial liabilities measured at fair value through income and expenditure comprise of trade creditors.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

15. Statement of funds

Statement of funds - current year

	Balance at 1 September 2023	Income	Expenditure	Balance at 31 August 2024
Unrestricted funds				
General funds	545,170	467,489	(460,503)	552,156
Restricted funds				
East Sussex County Council	-	200	(200)	-
Total of funds	545,170	467,689	(460,703)	552,156

Statement of funds - prior year

	Balance at 1 September 2022	Income	Expenditure	Balance at 31 August 2023
Unrestricted funds				
General funds	495,043	460,781	(410,654)	545,170
Restricted funds				
East Sussex County Council	-	3,000	(3,000)	-
Total of funds	495,043	463,781	(413,654)	545,170

Restricted Funds

The grant received in the current financial year from East Sussex County Council was provided towards the purchase of an Outlast Tunnel. This was fully utilised in the year.

The grant received in the previous financial year from East Sussex County Council was provided for a Ukrainian pupil and was fully utilised in that year.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

16. Summary of funds

Summary of funds - current year

	Balance at 1 September 2023	Income	Expenditure	Balance at 31 August 2024
General funds	545,170	467,489	(460,503)	552,156
Restricted funds	-	200	(200)	-
	<u>545,170</u>	<u>467,689</u>	<u>(460,703)</u>	<u>552,156</u>

Summary of funds - prior year

	<i>Balance at 1 September 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 August 2023</i>
General funds	495,043	460,781	(410,654)	545,170
Restricted funds	-	3,000	(3,000)	-
	<u>495,043</u>	<u>463,781</u>	<u>(413,654)</u>	<u>545,170</u>

ROBERTSBRIDGE CHILDREN'S SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024	Total funds 2024
Tangible fixed assets	305,972	305,972
Current assets	264,183	264,183
Creditors due within one year	(17,999)	(17,999)
Total	552,156	552,156

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
Tangible fixed assets	326,981	326,981
Current assets	248,592	248,592
Creditors due within one year	(30,403)	(30,403)
Total	545,170	545,170

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £6,209 (2023 - £5,684). Contributions of £1,200 (2022 - £1,357) were payable to the fund at the balance sheet date.

19. Related party transactions

Included in repairs is a total sum of £350 (2023 - £550) paid to members of Mrs T Maskell's immediate family.

There were no further transaction with related parties in the year (2023 - none).

ROBERTSBRIDGE CHILDREN'S SERVICES

England & Wales - Charity number 1037723

Accounts

**ROBERTSBRIDGE CHILDREN'S
SERVICES
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

ROBERTSBRIDGE CHILDREN'S SERVICES

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ROBERTSBRIDGE CHILDREN'S SERVICES

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2023**

Trustees	Councillor S Prochak, Chair Mrs M Tidmarsh, Trustee (resigned 2 November 2022) Mrs L J Bassett, Trustee Mrs T Maskell, Trustee Mrs A M Page, Trustee Mr I P Munday, Trustee (appointed 2 November 2022) Ms F Dulley, Trustee (appointed 2 November 2022) Ms S E Brindle, Trustee (appointed 2 November 2022) Mr Z Vice, Trustee (appointed 2 November 2022)
Charity registered number	1037723
Principal office	Robertsbridge Children's Services George Hill Robertsbridge East Sussex TN32 5AY
Accountants	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report together with the financial statements of the Robertsbridge Children's Services for the year from 1 September 2022 to 31 August 2023.

Objectives and activities

a. Policies and objectives

To provide quality and affordable day care and early years' education for pre-school children. To work in partnership to meet the needs of local families and children.

The Manager and Deputy Manager ensure that the setting complies with revised Ofsted requirements and the new EYFS curriculum.

Training is very much at the heart of the organisation and is valued as shown by a good take up of training opportunities. All new staff have safeguarding training. All Trustees have completed online safeguarding training.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Safeguarding and Health and Safety continue to be regular agenda items for Trustee and staff meetings.

The Trustees continue to review and implement an Improvement Plan for the nursery to consider changes in guidance and practices regularly.

c. Activities undertaken to achieve objectives

One staff member joined other nursery leaders working within East Sussex and participated in the Baby Room Leadership course. The course was aimed at extending baby room leaders' development. During the course, our staff reflected on the daily practice in the baby room and then implemented an action plan to make changes at RCS. The plan enabled the Caterpillars team to work together to develop a permanent messy play area. The area is now accessible throughout the day and inclusive for all our children.

The transition of Caterpillars children to Butterflies was evaluated and a decision was made to transition children during the week prior to their second birthday with them moving through to Butterflies the following week. The outcome is that the children are settling in well and displaying less anxiety.

All staff have had supervisions during the year and the Manager is appraised by the Chair of the Trustees. DBS checks are completed online.

A whole staff team evaluation together at the end of each day has enabled the staff to reflect on the way they have communicated and supported each other throughout that day. We also reflect on whether children's individual needs have been met according to the planning in place and implement any changes, as necessary.

Regular newsletters are used to stay connected with parents and allow effective communication. Key persons build relationships with parents on an informal basis and communicate with them regularly about their children's learning and development.

Children attended various arranged transition sessions at Primary schools, supported by RCS staff.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Objectives and activities (continued)

d. Main activities undertaken to further the Charity's purposes for the public benefit

Throughout the year, parents were invited to join in with a variety of events (autumn/Halloween, Christmas, Easter, summer) all held at RCS. These proved to be popular, and we received positive feedback from families. We were also well supported with fundraising events such as sponsored bounce, Christmas and Easter draws and the Rother Community Lottery.

Property maintenance continued with the exterior of the building being fully painted. The Trustees agreed to install energy efficient solar panels to the nursery in a conscious move to become more sustainable and economic in energy costs.

Trustees met regularly throughout the year and regular reports and communication continued.

Trustees have discussed succession planning and are committed to finding a new chair in the near future. Declarations of interest have been introduced as a requirement at Trustee meetings. New Trustees have been appointed who have brought a wealth of expertise.

Achievements and performance

a. Main achievements of the Charity

RCS was awarded the category of 'Outstanding' in every respect at the Ofsted inspection in November 2019. Since opening, RCS have achieved 'Outstanding' at every inspection although the standards required are more demanding.

Our building is now beyond its 15-year expected lifetime so significant spending to properly maintain it is responsible and prudent for the long term. This year, solar panels have been added, the exterior of the building has been fully decorated and some garden fencing has been replaced.

The charity continues to formalise supervisions and joint observations for staff and attendees of the nursery.

The charity has an Ethos and Vision Statement for the setting.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees consider that free reserves should be at least three months' revenue expenditure with every intention of achieving a further three months to provide for unanticipated shortfalls in income. A total 6-month reserves are an ongoing goal.

The calculation of the required level or reserves is an integral part of the project's future planning procedure. It should consider;

1. Anticipated income and expenditure being different from the budget.
2. Project work being different from that at the planning procedure.
3. Unexpected organisational commitments.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

c. Financial Review

Fees showed a healthy 11.6% year on year growth which did include a fee increase of only 2.5% in September 2022 (across a backdrop of much higher inflationary increases). The overall increase therefore reflects an update of more places.

The Trustees have also maintained tight controls of finances following the deficit made in 2022, to allow for this year's surplus, which will in most be to replace the additional building maintenance costs incurred last year, and to prepare for future maintenance costs of our aging building. The fee increases in Autumn 2022 was small in comparison to inflation and reflected limited fee increases previously.

Staffing costs were lower than anticipated due to difficulties in recruiting, and then delays in the return of Disclosure and Barring Service applications, which led to delays in being able to fill capacity in the pre-school.

Last year we stated that our expectations for the 2022-23 year were to have a settled year with the aim of returning reserves before any negative impact of extending RCS' offer beyond the 'Universal' 15 hours. There are further planned changes to the government funding due to take effect from April 2024, at rates to be advised towards the end of December 2023, which is unhelpful to say the least in terms of business planning. As government policy changes continue to be uncertain, it would be wise to wait until we know how any changes to funding from as early as April 2024 might impact us.

Staff wages will continue to be considered in conjunction with any future forecasting and budgets as the Trustees and management are committed to achieving a Living Wage sustainably not just necessarily.

Structure, governance and management

a. Constitution

Robertsbridge Children's Services is a registered charity, number 1037723, and is constituted under a Trust deed.

Policies and contracts have been reviewed and updated. Trustees have reviewed the Constitution.

RCS has put in reserves sufficient funding to provide at least three months of operation, but ideally six months.

All risk assessments are reviewed annually.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Trustees are appointed by existing Trustees.

Trustees receive guidance and information on the duties and responsibilities of being a Trustee.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 24 January 2024 and signed on their behalf by:



.....
Ms S E Brindle
(Trustee)

ROBERTSBRIDGE CHILDREN'S SERVICES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Independent examiner's report to the Trustees of Robertsbridge Children's Services ('the Charity')

We report to the charity Trustees on our examination of the accounts of the Charity for the year ended 31 August 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

We report in respect of our examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. We confirm that we are qualified to undertake the examination because we are a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

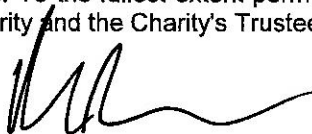
We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

We 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our work or for this report.

Signed:



Roland Parry FCA

Dated: 15 February 2024

Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

ROBERTSBRIDGE CHILDREN'S SERVICES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	2,573	3,000	5,573	42,202
Charitable activities	4	457,122	-	457,122	409,431
Investments	5	1,086	-	1,086	28
Total income		460,781	3,000	463,781	451,661
Expenditure on:					
Raising funds		62	-	62	48
Charitable activities	6	410,592	3,000	413,592	470,308
Total expenditure		410,654	3,000	413,654	470,356
Net movement in funds		50,127	-	50,127	(18,695)
Reconciliation of funds:					
Total funds brought forward		495,043	-	495,043	513,738
Net movement in funds		50,127	-	50,127	(18,695)
Total funds carried forward		545,170	-	545,170	495,043

The Statement of financial activities includes all gains and losses recognised in the year.


The notes on pages 9 to 19 form part of these financial statements.

ROBERTSBRIDGE CHILDREN'S SERVICES

**BALANCE SHEET
AS AT 31 AUGUST 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	326,981	319,508
Current assets			
Debtors	12	2,203	1,799
Cash at bank and in hand		246,389	213,255
		248,592	215,054
Creditors: amounts falling due within one year	13	(30,403)	(39,519)
Net current assets		218,189	175,535
Total net assets		545,170	495,043
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	545,170	495,043
Total funds		545,170	495,043

The financial statements were approved and authorised for issue by the Trustees on 24 January 2024 and signed on their behalf by:



Ms S E Brindle
 (Trustee)

The notes on pages 9 to 19 form part of these financial statements.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. General information

Robertsbridge Children's Services is a Charity registered under charity number 1037723.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Robertsbridge Children's Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	5%
Plant and machinery	-	25%
Solar panels	-	5%

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	2,523	-	2,523	2,784
Grants	50	-	50	9,025
Government grants	-	3,000	3,000	30,393
	<u>2,573</u>	<u>3,000</u>	<u>5,573</u>	<u>42,202</u>
<i>Total 2022</i>	<u><u>37,827</u></u>	<u><u>4,375</u></u>	<u><u>42,202</u></u>	

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Education services	457,122	457,122	409,431
<i>Total 2022</i>	<u>409,431</u>	<u>409,431</u>	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest received	1,086	1,086	28
<i>Total 2022</i>	<u>28</u>	<u>28</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Education services	410,592	3,000	413,592	470,308
<i>Total 2022</i>	<u>465,933</u>	<u>4,375</u>	<u>470,308</u>	

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Education services	412,542	1,050	413,592	470,308
<i>Total 2022</i>	469,120	1,188	470,308	

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	333,797	303,718
Depreciation	22,070	21,798
Training	269	1,818
Refreshments	1,913	1,365
Catering costs	16,745	15,368
Insurance, membership and inspection fees	2,655	2,345
Resources	10,433	7,001
Staff uniforms	-	37
Repairs and cleaning	7,135	96,985
Utilities	10,432	10,264
Sundry expenses	357	418
Administrative expenses	6,105	7,710
Bank charges	631	293
	412,542	469,120

Analysis of support costs

	Charitable activity 2023 £	Total funds 2023 £	Total funds 2022 £
Independent examiner's fees	1,050	1,050	1,188

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

8. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>1,050</u>	<u>1,188</u>

9. Staff costs

	2023 £	2022 £
Wages and salaries	309,525	284,289
Social security costs	18,588	14,651
Contribution to defined contribution pension schemes	5,684	4,778
	<u>333,797</u>	<u>303,718</u>

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Staff	<u>18</u>	<u>17</u>

The average headcount expressed as full-time equivalents was:

	2023 No.	2022 No.
Employees	<u>11</u>	<u>11</u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, one Trustee has been paid remuneration from employment with the charity. The value of Trustees' remuneration and other benefits was as follows:

	2023 £	2022 £
Mrs T Maskell	33,183	31,294
Remuneration		

During the year ended 31 August 2023, no Trustee expenses have been incurred (2022 - £NIL).

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost or valuation			
At 1 September 2022	394,763	66,281	461,044
Additions	-	29,543	29,543
At 31 August 2023	<u>394,763</u>	<u>95,824</u>	<u>490,587</u>
Depreciation			
At 1 September 2022	77,404	64,132	141,536
Charge for the year	19,739	2,331	22,070
At 31 August 2023	<u>97,143</u>	<u>66,463</u>	<u>163,606</u>
Net book value			
At 31 August 2023	<u>297,620</u>	<u>29,361</u>	<u>326,981</u>
At 31 August 2022	<u>317,359</u>	<u>2,149</u>	<u>319,508</u>

12. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	65	31
Prepayments and accrued income	2,138	1,768
	<u>2,203</u>	<u>1,799</u>

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	5,391
Other taxation and social security	6,448	4,738
Other creditors	1,357	6,571
Accruals and deferred income	22,598	22,819
	<u>30,403</u>	<u>39,519</u>

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

14. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>246,389</u>	<u>213,255</u>
	2023 £	2022 £
Financial liabilities		
Other financial liabilities measured at fair value through income and expenditure	<u>-</u>	<u>5,391</u>

Financial assets measured at fair value through income and expenditure comprise cash at hand and in bank.

Other financial liabilities measured at fair value through income and expenditure comprise of trade creditors.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

15. Statement of funds

Statement of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
Unrestricted funds				
General funds	495,043	460,781	(410,654)	545,170
Restricted funds				
East Sussex County Council	-	3,000	(3,000)	-
Total of funds	495,043	463,781	(413,654)	545,170

The grant from East Sussex County Council was provided for a Ukraine pupil and was fully utilised in the year.

Statement of funds - prior year

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
Unrestricted funds				
General funds	513,738	447,286	(465,981)	495,043
Restricted funds				
East Sussex Police	-	3,375	(3,375)	-
Tesco	-	1,000	(1,000)	-
	-	4,375	(4,375)	-
Total of funds	513,738	451,661	(470,356)	495,043

The grant from East Sussex Police was provided for fencing repairs and was fully utilised in the year.

The grant from Tesco was provided for garden maintenance and was fully utilised in the year.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

16. Summary of funds

Summary of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
General funds	495,043	460,781	(410,654)	545,170
Restricted funds	-	3,000	(3,000)	-
	<u>495,043</u>	<u>463,781</u>	<u>(413,654)</u>	<u>545,170</u>

Summary of funds - prior year

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
General funds	513,738	447,286	(465,981)	495,043
Restricted funds	-	4,375	(4,375)	-
	<u>513,738</u>	<u>451,661</u>	<u>(470,356)</u>	<u>495,043</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	326,981	326,981
Current assets	248,592	248,592
Creditors due within one year	(30,403)	(30,403)
Total	<u>545,170</u>	<u>545,170</u>

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	319,508	319,508
Current assets	215,054	215,054
Creditors due within one year	(39,519)	(39,519)
Total	<u>495,043</u>	<u>495,043</u>

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £5,684 (2022 - £4,778). Contributions of £1,357 (2022 - £1,350) were payable to the fund at the balance sheet date.

19. Related party transactions

Included in repairs is a total sum of £550 (2022 - £390) paid to members of Mrs T Maskell's immediate family.

There were no further transaction with related parties in the year (2022 - none).

ROBERTSBRIDGE CHILDREN'S SERVICES

England & Wales - Charity number 1037723

Accounts

Charity number: 1037723

**ROBERTSBRIDGE CHILDREN'S
SERVICES
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

ROBERTSBRIDGE CHILDREN'S SERVICES

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ROBERTSBRIDGE CHILDREN'S SERVICES

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2022**

Trustees	Councillor S Prochak, Chair Mrs M Tidmarsh Mrs L J Bassett Mrs T Maskell Mr R W D Stedman (resigned 20 March 2022) Mrs A M Page
Charity registered number	1037723
Principal office	Robertsbridge Children's Services George Hill Robertsbridge East Sussex TN32 5AY
Accountants	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 August 2022.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

a. Policies and objectives

To provide quality and affordable day care and early years' education for pre-school children. To work in partnership to meet the needs of local families and children.

The Manager and Deputy Manager ensure that the setting complies with revised Ofsted requirements and the new EYFS curriculum.

Training is very much at the heart of the organisation and is valued as shown by a good take up of training opportunities.

The organisation follows safer recruitment practices, in line with the statutory framework for the early years foundation stage (EYFS). All new staff have child protection and safeguarding training at induction. All trustees have completed appropriate online child protection and safeguarding training, in order to equip them with the knowledge to provide strategic challenge to test and assure themselves that the safeguarding policies and procedures in place are effective. Training for staff and trustees is regularly updated. All trustees have read Part 2 of Keeping Children Safe in Education (KCSiE) 2022.

Tracey Maskell is the Designated Safeguarding Lead and Laura Bassett is the Designated Safeguarding Trustee.

Safeguarding and Health and Safety continue to be regular agenda items for Trustee and staff meetings.

The Trustees continue to review and implement an Improvement Plan for the nursery to consider changes in guidance and practices regularly.

All staff have had supervisions during the year and the Manager is appraised by the Chair of the Trustees. DBS checks are completed online. A whole staff team evaluation together at the end of each day has enabled the staff to reflect on the way they have communicated and supported each other throughout that day. They also reflect on whether children's individual needs have been met according to the planning in place, and implement any changes as necessary.

Regular newsletters are used to keep in touch with parents and allow good communication. Key persons build relationships with parents on an informal basis and communicate with them regularly about their children's learning and development.

Children transitioning to Primary schools were supported by staff who contacted the schools they were due to attend. The staff team also attended sessions at Salehurst Primary with those due to go into Reception class there. Staff attended a meeting at Salehurst for new parents. IPR's (Integrated Progress Reviews) continued to be completed.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Following on from Covid restrictions being lifted, we have been able to welcome parents back into the setting for new parent visits, stay and play sessions and parent evenings. We were also able to welcome parents to attend a celebration for the Queen's Platinum Jubilee.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Objectives and activities (continued)

Trustees have met virtually regularly throughout the year rather than in person and regular reports and communication continued.

Trustees have discussed succession planning and are committed to finding a new chair in the near future.

Declarations of interest have been introduced as a requirement at Trustee meetings. New Trustees have been sought.

Achievements and performance

a. Review of activities

RCS was awarded the category of 'Outstanding' in every respect at the Ofsted inspection in November 2019. Since opening, RCS have achieved 'Outstanding' at every inspection although the standards required are more demanding.

Significant grants were received during the year (specifically a £30,000 grant from Rother District Council) to aid significant maintenance works required on the charity's building. Our building is now beyond its 15 year expected lifetime so significant spending to properly maintain it is responsible and prudent for the long term. This year, the roof and guttering have been recovered/replaced, the ground source heat pump has been replaced, significant groundworks to correct long term drainage issues have taken place all around the building, which necessitated the garden being landscaped to restore the area to be suitable for children to play in.

The charity continues to formalise supervisions and joint observations for staff and attendees of the nursery.

The charity has an Ethos and Vision Statement for the setting.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

b. Financial position and reserves policy

The Trustees consider that free reserves should be at least three months' revenue expenditure with every intention of achieving a further three months to provide for unanticipated shortfalls in income. A total 6 months reserves is an ongoing goal.

The calculation of the required level of reserves is an integral part of the project's future planning procedure. It should take into account;

1. Anticipated income and expenditure being different from the budget.
2. Project work being different from that at the planning procedure.
3. Unexpected organisational commitments.

Of the £101,457 increase in expenditure, almost £97,000 was in repairs/maintenance of the building.

The Charity had a healthy 6% increase in income this year, despite the fee increases only being 2%, and thus majority is due to increased uptake of places.

This year's deficit was expected as a result of the large repairs costs, but is reasonable considering last year's surplus of £22,651.

Staff wages will continue to be considered in conjunction with any future forecasting and budgets as the Trustees and management are committed to achieving a Living Wage sustainably not just necessarily.

An unanticipated cost was the need for legal advice to be taken and subsequent holiday pay adjustments for staff due the outcome of the Harpur Trust v. Brazel Supreme Court judgement of £1,361 and £5,222.

Despite the high costs, the Charity's result were close to the anticipated forecast prepared by the Trustees and management at the beginning of the year.

The Trustees, together with management, have continued to consider the challenges of offering 30 funded Hours. It is noted other nursery settings in the area have recently closed due to staff shortages and financial issues. It was believed that it was still not time to be offering the 30 funded hours, but the Trustees would again continue to review the position again in coming year, subject to planning for the financial impact and how this can be managed without jeopardising future sustainability.

Structure, governance and management

a. Constitution

There have been no changes in the objectives since the last annual report.

b. Methods of appointment or election of Trustees

Trustees are appointed by existing Trustees.

Trustees receive guidance and information on the duties and responsibilities of being a Trustee.

Policies and contracts have been reviewed and updated. Trustees have reviewed the Constitution.

RCS continues to work in partnership with Salehurst Primary School and ESCC Children's Services. RCS has a written transition policy in place.

RCS has put in reserves sufficient funding to provide at least three months of operation, with a goal to reach six months.

All risk assessments are reviewed annually.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 2 November 2022 and signed on their behalf by:



Councillor S Prochak
(Trustee)

ROBERTSBRIDGE CHILDREN'S SERVICES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2022

Independent examiner's report to the Trustees of Robertsbridge Children's Services ('the charity')

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

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 
Roland Parry FCA

Dated: 2 November 2022

Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

ROBERTSBRIDGE CHILDREN'S SERVICES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	37,827	4,375	42,202	5,594
Charitable activities	4	409,431	-	409,431	385,953
Investments	5	28	-	28	3
Total income		447,286	4,375	451,661	391,550
Expenditure on:					
Raising funds		48	-	48	129
Charitable activities	6	465,933	4,375	470,308	368,770
Total expenditure		465,981	4,375	470,356	368,899
Net movement in funds		(18,695)	-	(18,695)	22,651
Reconciliation of funds:					
Total funds brought forward		513,738	-	513,738	491,087
Net movement in funds		(18,695)	-	(18,695)	22,651
Total funds carried forward		495,043	-	495,043	513,738

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

ROBERTSBRIDGE CHILDREN'S SERVICES

**BALANCE SHEET
AS AT 31 AUGUST 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	319,508	341,306
Current assets			
Debtors	12	1,799	1,815
Cash at bank and in hand		213,255	186,446
		215,054	188,261
Creditors: amounts falling due within one year	13	(39,519)	(15,829)
Net current assets		175,535	172,432
Total net assets		495,043	513,738
Charity funds			
Unrestricted funds	15	495,043	513,738
Total funds		495,043	513,738

The financial statements were approved and authorised for issue by the Trustees on 02 November 2022 and signed on their behalf by:



.....
Councillor S Prochak
(Chair of Trustees)

The notes on pages 9 to 19 form part of these financial statements.

ROBERTSBRIDGE CHILDREN'S SERVICES

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

1. General information

Robertsbridge Children's Services is a Charity registered under charity number 1037723.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Robertsbridge Children's Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

ROBERTSBRIDGE CHILDREN'S SERVICES

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

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	5%
Plant and machinery	-	25%

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

ROBERTSBRIDGE CHILDREN'S SERVICES

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

2. Accounting policies (continued)

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	2,784	-	2,784	719
Grants	4,650	4,375	9,025	4,525
Government grants	30,393	-	30,393	350
	37,827	4,375	42,202	5,594
<i>Total 2021</i>	5,594	-	5,594	

ROBERTSBRIDGE CHILDREN'S SERVICES

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

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Education services	409,431	409,431	385,953
<i>Total 2021</i>	<u>385,953</u>	<u>385,953</u>	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Interest received	28	28	3
<i>Total 2021</i>	<u>3</u>	<u>3</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Charitable activity	465,933	4,375	470,308	368,770
<i>Total 2021</i>	<u>368,770</u>	<u>-</u>	<u>368,770</u>	

ROBERTSBRIDGE CHILDREN'S SERVICES

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

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activity	469,120	1,188	470,308	368,770
<i>Total 2021</i>	<u>367,726</u>	<u>1,044</u>	<u>368,770</u>	

Analysis of direct costs

	Total funds 2022 £	Total funds 2021 £
Staff costs	303,718	295,526
Depreciation	21,798	21,325
Training	1,818	930
Refreshments	1,365	746
Catering costs	15,368	18,557
Insurance, membership and inspection fees	2,345	2,425
Resources	7,001	9,166
Staff uniforms	37	483
Repairs and cleaning	96,985	5,862
Utilities	10,264	6,349
Sundry expenses	418	394
Administrative expenses	7,710	5,963
Bank charges	293	-
	<u>469,120</u>	<u>367,726</u>

ROBERTSBRIDGE CHILDREN'S SERVICES

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

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2022 £	Total funds 2021 £
Independent examiner's fees	1,188	1,044

8. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	1,188	1,044

9. Staff costs

	2022 £	2021 £
Wages and salaries	284,289	275,359
Employers NI	14,651	15,227
Contribution to defined contribution pension schemes	4,778	4,940
	<u>303,718</u>	<u>295,526</u>

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Staff	17	18

The average headcount expressed as full-time equivalents was:

	2022 No.	2021 No.
Employees	11	12

No employee received remuneration amounting to more than £60,000 in either year.

ROBERTSBRIDGE CHILDREN'S SERVICES

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

10. Trustees' remuneration and expenses

During the year, one Trustee has been paid remuneration from employment with the charity. The value of Trustees' remuneration and other benefits was as follows:

		2022 £	2021 £
Mrs T Maskell	Remuneration	31,294	32,270

During the year ended 31 August 2022, no Trustee expenses have been incurred (2021 - £NIL).

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost or valuation			
At 1 September 2021	394,763	66,281	461,044
At 31 August 2022	<u>394,763</u>	<u>66,281</u>	<u>461,044</u>
Depreciation			
At 1 September 2021	57,665	62,073	119,738
Charge for the year	19,739	2,059	21,798
At 31 August 2022	<u>77,404</u>	<u>64,132</u>	<u>141,536</u>
Net book value			
At 31 August 2022	<u><u>317,359</u></u>	<u><u>2,149</u></u>	<u><u>319,508</u></u>
At 31 August 2021	<u><u>337,098</u></u>	<u><u>4,208</u></u>	<u><u>341,306</u></u>

12. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	31	157
Prepayments and accrued income	1,768	1,658
	<u><u>1,799</u></u>	<u><u>1,815</u></u>

ROBERTSBRIDGE CHILDREN'S SERVICES

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

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	5,391	-
Other taxation and social security	4,738	4,692
Other creditors	6,571	-
Accruals and deferred income	22,819	11,137
	<u>39,519</u>	<u>15,829</u>

14. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>213,286</u>	<u>186,603</u>
	2022 £	2021 £
Financial liabilities		
Other financial liabilities measured at fair value through income and expenditure	<u>5,391</u>	<u>-</u>

Financial assets measured at fair value through income and expenditure comprise of cash, bank and trade debtors.

Other financial liabilities measured at fair value through income and expenditure comprise of trade creditors.

ROBERTSBRIDGE CHILDREN'S SERVICES

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
Unrestricted funds				
General Funds	513,738	447,286	(465,981)	495,043
Restricted funds				
East Sussex Police	-	3,375	(3,375)	-
Tesco	-	1,000	(1,000)	-
	-	4,375	(4,375)	-
Total of funds	513,738	451,661	(470,356)	495,043

The grant from East Sussex Police was provided for fencing repairs and was fully utilised in the year.

The grant from Tesco was provided for garden maintenance and was fully utilised in the year.

Statement of funds - prior year

	Balance at 1 September 2020 £	Income £	Expenditure £	Balance at 31 August 2021 £
Unrestricted funds				
General Funds	491,087	391,550	(368,899)	513,738

ROBERTSBRIDGE CHILDREN'S SERVICES

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

16. Summary of funds

Summary of funds - current year

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
General funds	513,738	447,286	(465,981)	495,043
Restricted funds	-	4,375	(4,375)	-
	<u>513,738</u>	<u>451,661</u>	<u>(470,356)</u>	<u>495,043</u>

Summary of funds - prior year

	Balance at 1 September 2020 £	Income £	Expenditure £	Balance at 31 August 2021 £
General funds	491,087	391,550	(368,899)	513,738

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	319,508	319,508
Current assets	215,054	215,054
Creditors due within one year	(39,519)	(39,519)
Total	<u>495,043</u>	<u>495,043</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	341,306	341,306
Current assets	188,261	188,261
Creditors due within one year	(15,829)	(15,829)
Total	<u>513,738</u>	<u>513,738</u>

ROBERTSBRIDGE CHILDREN'S SERVICES

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

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £4,778 (2021 - £4,940). Contributions of £1,350 (2021 - £NIL) were payable to the fund at the balance sheet date.

19. Related party transactions

Included in repairs is a total sum of £390 (2021 - £1,350) paid to members of Mrs T Maskell's immediate family.

There were no further transactions with related parties in the year (2021 - none).

ROBERTSBRIDGE CHILDREN'S SERVICES

England & Wales - Charity number 1037723

Accounts

**ROBERTSBRIDGE CHILDREN'S
SERVICES
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

ROBERTSBRIDGE CHILDREN'S SERVICES

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ROBERTSBRIDGE CHILDREN'S SERVICES

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2021

Trustees	Councillor S Prochak, Chair Mrs M Tidmarsh Mrs L J Bassett Mrs T Maskell Mr R W D Stedman Mrs A M Page
Charity registered number	1037723
Principal office	Robertsbridge Children's Services George Hill Robertsbridge East Sussex TN32 5AY
Accountant	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 August 2021.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

a. Policies and objectives

To provide quality and affordable day care and early years' education for pre-school children. To work in partnership to meet the needs of local families and children.

The Manager and Deputy Manager ensure that the setting complies with revised Ofsted requirement and the new EYFS curriculum.

At the start of the year various additional training was attended including virtual training for Inclusion, HUB and Managers' support meetings.

Training is very much at the heart of the organisation and is valued as shown by a good take up of training opportunities. All new staff have safeguarding training. All Trustees have completed online safeguarding training.

Safeguarding and Health and Safety continue to be regular agenda items for Trustee and staff meetings.

The Trustees continue to review and implement an Improvement Plan for the nursery to consider changes in guidance and practices regularly.

All staff have had supervisions during the year and the Manager is appraised by the Chair of the Trustees. DBS checks are completed online.

Regular newsletters are used to keep in touch with parents and allow good communication. Key persons build relationships with parents on an informal basis and communicate with them regularly about their children's learning and development. During lockdown, various tools for learning and development were sent electronically.

Children transitioning to Primary schools were supported by staff who contacted the schools they were due to attend. The staff team also attended sessions at Salehurst Primary with those due to go into Reception class there. Staff attended a meeting at Salehurst for new parents. IPR's (Integrated Progress Reviews) continued to be completed.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Objectives and activities (continued)

The Covid-19 pandemic had a huge impact on RCS again this year, however, unlike the previous year the setting was able to stay open. Furthermore, RCS saw an increase in attending children and saw income return to slightly higher than pre-pandemic levels. During this time, only one staff team member was furloughed, due to falling within the extremely critically vulnerable category.

Trustees have met virtually regularly throughout the year rather than in person and regular reports and communication continued.

All policies have been revised and updated and Trustees checked that our own guidelines for COVID procedures were in line with Government guidance and reviewed our new risk assessments prior to re-opening in June, and these are continually reviewed, updated and implemented by management with the staff as the pandemic continues to unfold.

Trustees have discussed succession planning and are committed to finding a new chair in the near future. Declarations of interest have been introduced as a requirement at Trustee meetings.

Achievements and performance

a. Review of activities

RCS was awarded the category of 'Outstanding' in every respect at the Ofsted inspection in November 2019. Since opening, RCS have achieved 'Outstanding' at every inspection although the standards required are more demanding.

The Manager and her Deputy attended specific training sessions and this is cascaded down to all staff.

In April, the two older children's rooms were amalgamated to allow more free flow and inter age mixing of pupils. Integration of Dragonflies and Busy Bees was carefully evaluated throughout the term with the separate room names no longer being used and an alternative being sought. Staff comments and changes to the EYFS were carefully considered in order to prepare for the children to be fully integrated throughout the day. The rooms and outdoor areas were organised to clearly define areas for learning through play.

Balanceability did not happen due to RCS not having access to the school site. Forest activities continued in RCS outdoor areas.

The charity continues to formalise supervisions and joint observations for staff and attendees of the nursery. The charity has an Ethos and Vision Statement for the setting.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

b. Financial position and reserves policy

The Trustees consider that free reserves should be at least three months' revenue expenditure with every intention of achieving a further three months to provide for unanticipated shortfalls in income. A total 6 months reserves is an ongoing goal.

The calculation of the required level of reserves is an integral part of the project's future planning procedure. It should take into account;

1. Anticipated income and expenditure being different from the budget.
2. Project work being different from that at the planning procedure.
3. Unexpected organisational commitments.

A surplus of £22,651 has occurred this year, compared to a deficit of £5,510 for 2019/20 when the pandemic first struck, and a surplus of £13,286 for the 2018/19 year. The surplus is due to increased attendance in the nursery and management of overheads. Staff costs have increased accordingly.

Staff wages will continue to be considered in conjunction with any future forecasting and budgets as the Trustees and management are committed to achieving a Living Wage sustainably not just necessarily.

Large expenditure is expected in 2021/22 on a new roof for the building, and with repairs needed for surface water drainage and management in the garden play areas. Grants will be applied for where possible to cover such costs but it is expected reserves will need to be used to cover such costs and thus a deficit is likely in 2021/22.

The Trustees, together with management, have continued to consider the challenges of offering 30 funded hours and may now be offering this to parents in the future, subject to planning for the financial impact and how this can be managed without jeopardising future sustainability.

Attendance for 2021/22 looks strong. Without the substantial repairs being incurred, of new roof and garden landscaping, the Trustees are confident the Charity would break even and even slightly add to reserves. The one-off repairs being incurred will however see a likely loss, with reserves being used for the necessary improvement and maintenance.

Structure, governance and management

a. Constitution

There have been no changes in the objectives since the last annual report.

b. Methods of appointment or election of Trustees

Trustees are appointed by existing Trustees.

Trustees receive guidance and information on the duties and responsibilities of being a Trustee.

Policies and contracts have been reviewed and updated. Trustees have reviewed the Constitution.

RCS continues to work in partnership with Salehurst Primary School and ESCC Children's Services. RCS has a written transition policy in place.

RCS has put in reserves sufficient funding to provide at least three months of operation, with a goal to reach six months. This has been affected by Covid but remains the Trustees' intention in the long term.

All risk assessments are reviewed annually, with Covid risk assessments and cleaning schedules in place prior to reopening in June 2020. These are reviewed as guidance is updated.

ROBERTSBRIDGE CHILDREN'S SERVICES

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the . They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 10 November 2021 and signed on their behalf by:


Councillor S Prochak

ROBERTSBRIDGE CHILDREN'S SERVICES

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2021

Independent examiner's report to the Trustees of Robertsbridge Children's Services ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2021.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 10 November 2021

Roland Parry FCA

Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

ROBERTSBRIDGE CHILDREN'S SERVICES

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted funds 2021	Total funds 2021	Total funds 2020
Income from:				
Donations and legacies	3	5,594	5,594	70,412
Charitable activities	4	385,953	385,953	256,146
Investments	5	3	3	168
Total income		391,550	391,550	326,726
Expenditure on:				
Raising funds		129	129	35
Charitable activities	6	368,770	368,770	332,201
Total expenditure		368,899	368,899	332,236
Net movement in funds		22,651	22,651	(5,510)
Reconciliation of funds:				
Total funds brought forward		491,087	491,087	496,597
Net movement in funds		22,651	22,651	(5,510)
Total funds carried forward		513,738	513,738	491,087

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

ROBERTSBRIDGE CHILDREN'S SERVICES

**BALANCE SHEET
AS AT 31 AUGUST 2021**

	Note	2021	2020
Fixed assets			
Tangible assets	11	341,306	351,861
Current assets			
Debtors	12	1,815	5,780
Cash at bank and in hand		186,446	151,251
		188,261	157,031
Creditors: amounts falling due within one year	13	(15,829)	(17,805)
Net current assets		172,432	139,226
Total net assets		513,738	491,087
Charity funds			
Unrestricted funds	15	513,738	491,087
Total funds		513,738	491,087

The financial statements were approved and authorised for issue by the Trustees on 10 November 2021 and signed on their behalf by:


.....
Councillor S Prochak

The notes on pages 9 to 18 form part of these financial statements.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. General information

Robertsbridge Children's Services is a Charity registered under charity number 1037723.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Robertsbridge Children's Services meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	5%
Plant and machinery	-	25%

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

2. Accounting policies (continued)

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021	Total funds 2021	<i>Total funds 2020</i>
Donations	719	719	593
Government grants - Coronavirus Job Retention Scheme	4,525	4,525	69,819
Government grants - other	350	350	-
	5,594	5,594	70,412
	5,594	5,594	70,412
<i>Total 2020</i>	<i>70,412</i>	<i>70,412</i>	
	<i>70,412</i>	<i>70,412</i>	

4. Income from charitable activities

	Unrestricted funds 2021	Total funds 2021	<i>Total funds 2020</i>
Education services	385,953	385,953	256,146
	385,953	385,953	256,146
	385,953	385,953	256,146
<i>Total 2020</i>	<i>256,146</i>	<i>256,146</i>	
	<i>256,146</i>	<i>256,146</i>	

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

5. Investment income

	Unrestricted funds 2021	Total funds 2021	Total funds 2020
Interest received	3	3	168
<i>Total 2020</i>	<i>168</i>	<i>168</i>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021	Total funds 2021	Total funds 2020
Charitable activity	368,770	368,770	332,201
<i>Total 2020</i>	<i>332,201</i>	<i>332,201</i>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2021	Support costs 2021	Total funds 2021	Total funds 2020
Charitable activity	367,726	1,044	368,770	332,201
<i>Total 2020</i>	<i>331,061</i>	<i>1,140</i>	<i>332,201</i>	

ROBERTSBRIDGE CHILDREN'S SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021	<i>Total funds 2020</i>
Staff costs	295,526	267,100
Training	930	570
Refreshments	746	349
Catering costs	18,557	12,687
Insurance, membership and inspection fees	2,425	2,793
Resources	9,166	7,808
Staff uniforms	483	1,348
Repairs and cleaning	5,862	4,154
Utilities	6,349	7,434
Sundry expenses	394	1,108
Administrative expenses	5,963	4,344
Depreciation	21,325	21,366
	367,726	<i>331,061</i>

Analysis of support costs

	Total funds 2021	<i>Total funds 2020</i>
Independent examiner's fees	1,044	<i>1,140</i>

8. Independent examiner's remuneration

	2021	<i>2020</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	1,044	870
Fees payable to the charity's independent examiner in respect of: All other services not included above	-	<i>270</i>

ROBERTSBRIDGE CHILDREN'S SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

9. Staff costs

	2021	<i>2020</i>
Wages and salaries	290,586	<i>262,836</i>
Contribution to defined contribution pension schemes	4,940	<i>4,264</i>
	295,526	<i>267,100</i>
	295,526	<i>267,100</i>

The average number of persons employed by the charity during the year was as follows:

	2021	<i>2020</i>
	No.	<i>No.</i>
Staff	18	<i>17</i>
	18	<i>17</i>
	18	<i>17</i>

The average headcount expressed as full-time equivalents was:

	2021	<i>2020</i>
	No.	<i>No.</i>
Employees	12	<i>12</i>
	12	<i>12</i>
	12	<i>12</i>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, one Trustee has been paid remuneration from employment with the charity. The value of Trustees' remuneration and other benefits was as follows:

		2021	<i>2020</i>
Mrs T Maskell	Remuneration	32,270	<i>25,411</i>

During the year ended 31 August 2021, no Trustee expenses have been incurred (*2020 - £NIL*).

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

11. Tangible fixed assets

	Freehold property	Plant and machinery	Total
Cost or valuation			
At 1 September 2020	383,993	66,281	450,274
Additions	10,770	-	10,770
At 31 August 2021	<u>394,763</u>	<u>66,281</u>	<u>461,044</u>
Depreciation			
At 1 September 2020	38,400	60,013	98,413
Charge for the year	19,265	2,060	21,325
At 31 August 2021	<u>57,665</u>	<u>62,073</u>	<u>119,738</u>
Net book value			
At 31 August 2021	<u>337,098</u>	<u>4,208</u>	<u>341,306</u>
At 31 August 2020	<u>345,593</u>	<u>6,268</u>	<u>351,861</u>

12. Debtors

	2021	2020
Due within one year		
Trade debtors	157	372
Prepayments and accrued income	1,658	5,408
	<u>1,815</u>	<u>5,780</u>

13. Creditors: Amounts falling due within one year

	2021	2020
Trade creditors	-	600
Other taxation and social security	4,692	2,608
Accruals and deferred income	11,137	14,597
	<u>15,829</u>	<u>17,805</u>

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

14. Financial instruments

	2021	2020
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>186,446</u>	<u>151,251</u>
	2021	2020
Financial liabilities		
Financial liabilities measured at amortised cost	<u>-</u>	<u>(600)</u>

Financial assets measured at fair value through income and expenditure comprise cash held at bank and in hand.

Financial assets that are debt instruments measured at amortised cost comprise of trade debtors.

Financial liabilities measured at amortised cost comprise of trade creditors.

15. Statement of funds

Statement of funds - current year

	Balance at 1 September 2020	Income	Expenditure	Balance at 31 August 2021
Unrestricted funds				
General Funds	<u>491,087</u>	<u>391,550</u>	<u>(368,899)</u>	<u>513,738</u>

Statement of funds - prior year

	<i>Balance at 1 September 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 August 2020</i>
Unrestricted funds				
General Funds	<u>496,597</u>	<u>326,726</u>	<u>(332,236)</u>	<u>491,087</u>

ROBERTSBRIDGE CHILDREN'S SERVICES

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

16. Summary of funds

Summary of funds - current year

	Balance at 1 September 2020	Income	Expenditure	Balance at 31 August 2021
General funds	491,087	391,550	(368,899)	513,738

Summary of funds - prior year

	Balance at 1 September 2019	Income	Expenditure	Balance at 31 August 2020
General funds	496,597	326,726	(332,236)	491,087

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021	Total funds 2021
Tangible fixed assets	341,306	341,306
Current assets	188,261	188,261
Creditors due within one year	(15,829)	(15,829)
Total	513,738	513,738

Analysis of net assets between funds - prior year

	Unrestricted funds 2020	Total funds 2020
Tangible fixed assets	351,861	351,861
Current assets	157,031	157,031
Creditors due within one year	(17,805)	(17,805)
Total	491,087	491,087

ROBERTSBRIDGE CHILDREN'S SERVICES

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £4,940 (2020 - £4,264). Contributions of £NIL (2020 - £NIL) were payable to the fund at the balance sheet date.

19. Related party transactions

Included in repairs is a total sum of £1,250 (2020 - £925) paid to members of Mrs T Maskell's immediate family.