

**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

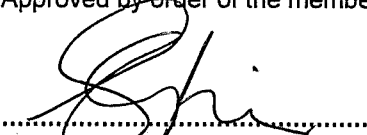
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial 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 and signed on their behalf by:


.....
Ms S E 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: 14 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
		<u>340,985</u>	<u>264,183</u>
Creditors: amounts falling due within one year	13	(30,161)	(17,999)
Net current assets		<u>310,824</u>	<u>246,184</u>
Total net assets		<u><u>596,950</u></u>	<u><u>552,156</u></u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	596,950	552,156
Total funds		<u><u>596,950</u></u>	<u><u>552,156</u></u>

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
	<hr/> 1,581 <hr/>	<hr/> 5,925 <hr/>	<hr/> 7,506 <hr/>
	<hr/> <i>Unrestricted funds 2024</i>	<hr/> <i>Restricted funds 2024</i>	<hr/> <i>Total funds 2024</i>
Donations	1,383	-	1,383
Government grants	-	200	200
Fundraising	1,001	-	1,001
	<hr/> 2,384 <hr/>	<hr/> 200 <hr/>	<hr/> 2,584 <hr/>

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

	<i>Unrestricted funds 2024</i>	<i>Total funds 2024</i>
Education services	461,285	461,285

5. Investment income

	Unrestricted funds 2025	Total funds 2025
Interest received	4,665	4,665

	<i>Unrestricted funds 2024</i>	<i>Total funds 2024</i>
Interest received	3,820	3,820

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

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
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

	Staff costs 2024	Depreciation 2024	Other costs 2024	Total 2024
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	<i>459,489</i>

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	<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	<u>18</u>	<u>18</u>

The average headcount expressed as full-time equivalents was:

	2025 No.	2024 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:

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

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	394,763	98,152	492,915
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	136,621	70,168	206,789
Net book value			
At 31 August 2025	258,142	27,984	286,126
At 31 August 2024	277,881	28,091	305,972

12. Debtors

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

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
	<u>30,161</u>	<u>17,999</u>

14. Financial instruments

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

	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

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	2024
Cash in hand	338,728	262,370
Total cash and cash equivalents	338,728	262,370

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).