

DEBENHAM ROUNDABOUT PRE-SCHOOL

England & Wales · Charity number 1067494

Details

Other names ROUNDABOUT PLAYGROUP (DEBENHAM)

Status Registered

Legal form Other

Registered 1998-01-16

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

Contact

Address Debenham Roundabout Preschool
Sir Robert Hitchams Primary School
School Corner
Debenham
Stowmarket
IP14 6PL

Phone 01728 861769

Email debenhamrps@btinternet.com

Website www.debenhamroundaboutpreschool.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY; (A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF SUCH NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: We are a warm, friendly pre-school providing a warm, caring environment for children between the ages of two and a half and five to develop their learning, playing and interaction skills with both their peers and their teachers. We charge a modest fee for each session and supplement this income with a wide range of fund-raising activities throughout the year. We have a paid staff and a voluntary c

Classification

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

Geography

- **Area of benefit:** DEBENHAM
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£129,253	£128,459	-	-
2024-03-31	£110,066	£93,757	-	-
2023-03-31	£84,726	£74,707	-	-
2022-03-31	£80,251	£105,103	-	-
2021-03-31	£94,603	£90,455	-	-

Trustees

Name	Role	Appointed
Katie Samantha Cresswell-Maynard	Chair	2026-01-13
Chloe Locke		2026-01-13
Jennifer Caroline Keit Mulcahy		2026-03-17
Joseph Robert Bentley		2026-04-21
Megan Philipson		2026-01-13
Sophie Corston		2026-01-13

DEBENHAM ROUNDABOUT PRE-SCHOOL

England & Wales - Charity number 1067494

Accounts

DEBENHAM ROUNDABOUT PRE-SCHOOL

Charity number 1067494

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2025

MARSH ACCOUNTANCY
67 GARDENERS ROAD
DEBENHAM
STOWMARKET
SUFFOLK IP14 6RX

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For the year ended 31 March 2025**

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Trustees Annual Report For the year ended 31 March 2025

The Trustees present their report for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Activities

The Debenham Roundabout Pre-School was registered with the Charity Commission (registration number 1067494) on 16th January 1998 as a charity whose purpose is to provide safe and satisfying group play for the advancement of the education of children of pre-school age.

Objectives and policies

The charity's trust deed was adopted by the Trustees on 18th June 1997, and later amended on 2nd December 1997 & 12th January 2009. The deed may be inspected at the Registered Office. There were no material changes in the objectives of policies of the Pre-school in the year.

Address of Charity: Sir Robert Hitcham Primary School
 School Corner
 Debenham
 Suffolk
 IP14 6PL

Independent Examiner: Mrs Rachel Marsh
 Marsh Accountancy
 67 Gardeners Road
 Debenham
 Stowmarket
 Suffolk IP14 6RX

The Pre-school's Objectives

The pre-school will provide safe and satisfying group play for the advancement of the education of children of pre-school age.

Review of developments and future prospects

The pre-school continued to operate in line with previous years.

Reserves Policy

Total funds of the pre-school as at 31 March 2025 amounted to £45,242.66 (2024: £44,449). These funds are devoted to the furtherance of the pre-school's objectives. £15,000 is set aside as a re-build fund.

Risk

The Trustees regularly review the risks to which the charity may be exposed and confirm that systems have been established to mitigate those risks.

Trustees

The Trustees have the power to co-opt members as and when they deem it necessary.

Trustees Annual Report (continued)

For the year ended 31 March 2025

Statement of Trustees Responsibilities

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow the best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable account standards and statements of recommended practice have been followed, subject to any 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 operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board of Trustees and sign on behalf of the board by _____:

Trustee

Date _____

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Debenham Roundabout Pre-School for the year ended 31 March 2025 which are set out on pages 4-5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 114 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the financial statements under section 145 of the Charities Act;
- To follow the procedures laid down in the general Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations for you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- Which gives reasonable cause to believe that in any material respect the requirements
 - o To keep accounting records in accordance with Section 130 of the Charities Act and
 - o To prepare accounts which accord with the accounting records and
 - o To comply with the accounting requirements of the Charities Act

have not been met, or

- To which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Rachel Marsh MAAT
Marsh Accountancy
67 Gardeners Road
Debenham
Suffolk IP14 6RT

Date: 31 January 2026

Statement of Financial Activities

Roundabout Pre-School For the year ended 31 March 2025

	2025	2024
Incoming Resources		
Fees	16,299	40,040
Government Funding	111,845	68,847
Income from Fundraising	569	829
Interest Income	539	350
Total Incoming Resources	129,253	110,066
Gross Profit	129,253	110,066
Resources Expended		
Direct Wages	93,035	71,225
Pensions Costs	1,156	1,038
Fundraising Expenses	-	25
Postage, Stationery & Telephone	811	603
Refreshments	610	445
Training & Subscriptions	1,802	421
Insurance	1,668	186
Premises Expenses	12,153	2,637
Utilities	-	614
Accountancy fees	585	495
Bank Fees	130	127
Depreciation Expense	61	61
Cleaning	4,192	2,601
Activities and entertainment	10,586	11,946
General Expenses	602	237
IT Software and Consumables	560	342
Legal Expenses	478	188
Printing & Stationery	30	524
Rent	-	40
Total Resources Expended	128,459	93,757
Net Income/Outgoing Resources	793	16,309
Net Movement in Funds	793	16,309
Net Movement in Funds	793	16,309

Balance Sheet

Roundabout Pre-School As at 31 March 2025

	31 MAR 2025	31 MAR 2024
Fixed Assets		
Tangible Assets		
Less Accumulated Depreciation on Office Equipment	(942.99)	(882.20)
Office Equipment	942.99	942.99
Total Tangible Assets	-	60.79
Total Fixed Assets	-	60.79
Current Assets		
Cash at bank and in hand	49,980.19	44,278.21
Prepayments	-	1,668.21
Total Current Assets	49,980.19	45,946.42
Creditors: amounts falling due within one year		
PAYE Payable	1,153.99	1,335.63
Pensions Payable	537.69	222.28
Wages Payable - Payroll	3,045.85	-
Total Creditors: amounts falling due within one year	4,737.53	1,557.91
Net Current Assets (Liabilities)	45,242.66	44,388.51
Total Assets less Current Liabilities	45,242.66	44,449.30
Net Assets	45,242.66	44,449.30
Capital and Reserves		
Current Year Earnings	793.36	16,309.24
Retained Earnings	44,449.30	28,140.06
Total Capital and Reserves	45,242.66	44,449.30

Approved on behalf of the trustees by

Signed: _____

Date: _____

DEBENHAM ROUNDABOUT PRE-SCHOOL

England & Wales - Charity number 1067494

Accounts

DEBENHAM ROUNDABOUT PRE-SCHOOL

Charity number 1067494

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2024

MARSH ACCOUNTANCY
67 GARDENERS ROAD
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Debenham Roundabout Pre-School

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Debenham Roundabout Pre-School

Trustees Annual Report For the year ended 31 March 2024

The Trustees present their report for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Activities

The Debenham Roundabout Pre-School was registered with the Charity Commission (registration number 1067494) on 16th January 1998 as a charity whose purpose is to provide safe and satisfying group play for the advancement of the education of children of pre-school age.

Objectives and policies

The charity's trust deed was adopted by the Trustees on 18th June 1997, and later amended on 2nd December 1997 & 12th January 2009. The deed may be inspected at the Registered Office. There were no material changes in the objectives of policies of the Pre-school in the year.

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Independent Examiner: Mrs Rachel Marsh
Marsh Accountancy
67 Gardeners Road
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The Pre-school's Objectives

The pre-school will provide safe and satisfying group play for the advancement of the education of children of pre-school age.

Review of developments and future prospects

The pre-school continued to operate in line with previous years.

Reserves Policy

Total funds of the pre-school as at 31 March 2024 amounted to £44,449 (2023: £28,141). These funds are devoted to the furtherance of the pre-school's objectives. £15,000 is set aside as a re-build fund.

Risk

The Trustees regularly review the risks to which the charity may be exposed and confirm that systems have been established to mitigate those risks.

Trustees

The Trustees have the power to co-opt members as and when they deem it necessary.

Debenham Roundabout Pre-School

Trustees Annual Report (continued)

For the year ended 31 March 2024

Statement of Trustees Responsibilities

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow the best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable account standards and statements of recommended practice have been followed, subject to any 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 operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board of Trustees and sign on behalf of the board by _____:

Trustee

Date _____

Debenham Roundabout Pre-School

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Debenham Roundabout Pre-School for the year ended 31 March 2024 which are set out on pages 5-8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 114 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the financial statements under section 145 of the Charities Act;
- To follow the procedures laid down in the general Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations for you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

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 - o To comply with the accounting requirements of the Charities Act

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- To which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Rachel Marsh MAAT
Marsh Accountancy
67 Gardeners Road
Debenham
Suffolk IP14 6RT

Date: 31 January 2024

Statement of Financial Activities

Roundabout Pre-School For the year ended 31 March 2024

	2024	2023
Incoming Resources		
Fees	40,040	25,035
Grants Received	68,847	55,553
Income from Fundraising	829	4,080
Interest Income	350	57
Total Incoming Resources	110,066	84,726
Cost of Sales		
Pensions Costs	1,038	885
Total Cost of Sales	1,038	885
Gross Profit	109,028	83,841
Resources Expended		
Direct Wages	71,225	60,921
Fundraising Expenses	25	152
Postage, Stationery & Telephone	603	686
Refreshments	445	648
Training & Subscriptions	421	150
Insurance	186	1,468
Premises Expenses	2,637	912
Utilities	614	483
Accountancy fees	495	540
Bank Fees	127	147
Depreciation Expense	61	236
Cleaning	2,601	49
Activities and entertainment	11,946	5,288
General Expenses	237	1,235
IT Software and Consumables	342	545
Legal Expenses	188	130
Printing & Stationery	524	134
Rent	40	40
Travel - National	-	60
Total Resources Expended	92,719	73,822
Net Income/Outgoing Resources	16,309	10,019
Net Movement in Funds	16,309	10,019
Net Movement in Funds	16,309	10,019

Balance Sheet

Roundabout Pre-School As at 31 March 2024

31 MAR 2024 31 MAR 2023

Fixed Assets

Tangible Assets

Office Equipment	942.99	942.99
Less Accumulated Depreciation on Office Equipment	(882.20)	(821.45)
Total Tangible Assets	60.79	121.54

Total Fixed Assets 60.79 121.54

Current Assets

Cash at bank and in hand

Current Account	1,265.90	4,275.21
Deposit Account 31478834	19,014.72	4,259.61
HSBC Deposit 91475258	12,431.40	9,089.47
Barclays 93894886	4,298.55	4,298.55
Fundraising 51475231	6,649.75	4,486.58
Petty Cash	617.89	706.39
Total Cash at bank and in hand	44,278.21	27,115.81

Prepayments 1,668.21 1,668.21

Total Current Assets 45,946.42 28,784.02

Creditors: amounts falling due within one year

PAYE Payable	1,335.63	542.42
Pensions Payable	222.28	223.08
Total Creditors: amounts falling due within one year	1,557.91	765.50

Net Current Assets (Liabilities) 44,388.51 28,018.52

Total Assets less Current Liabilities 44,449.30 28,140.06

Net Funds 44,449.30 28,140.06

Capital and Reserves

Current Year Earnings	16,309.24	10,018.92
Retained Earnings	28,140.06	18,121.14
Total Capital and Reserves	44,449.30	28,140.06

Approved on behalf of the trustees by _____:

Signed:

Date:

DEBENHAM ROUNDABOUT PRE-SCHOOL

England & Wales - Charity number 1067494

Accounts

DEBENHAM ROUNDABOUT PRE-SCHOOL

Charity number 1067494

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2023

MARSH ACCOUNTANCY
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Debenham Roundabout Pre-School

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Debenham Roundabout Pre-School

Trustees Annual Report For the year ended 31 March 2023

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The Pre-school's Objectives

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Review of developments and future prospects

The pre-school continued to operate in line with previous years.

Reserves Policy

Total funds of the pre-school as at 31 March 2023 amounted to £28,141 (2022: £18,122). These funds are devoted to the furtherance of the pre-school's objectives. £15,000 is set aside as a re-build fund.

Risk

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Trustees

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Debenham Roundabout Pre-School

Trustees Annual Report (continued)

For the year ended 31 March 2023

Statement of Trustees Responsibilities

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Approved by the board of Trustees and sign on behalf of the board by _____:

Trustee

Date _____

Debenham Roundabout Pre-School

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Debenham Roundabout Pre-School for the year ended 31 March 2023 which are set out on pages 5-8.

Respective responsibilities of trustees and examiner

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Basis of independent examiner's report

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Rachel Marsh MAAT
Marsh Accountancy
67 Gardeners Road
Debenham
Suffolk IP14 6RT

Date: 30 January 2023

**Statement of Financial Activities
For the Year Ended 31 March 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources					
Incoming resources from funding					
Fee income		25,035		25,035	17,344
Grants received		55,553	-	55,553	52,346
Fund raising events		4,080	-	4,080	4,125
Bank Interest		57	-	57	2
Total incoming resources		84,726	-	84,726	73,818
Resources Expended					
Salaries	2	60,921	-	60,921	77,173
Employers National Insurance contributions			-	-	-
Employer pension contributions		885	-	885	1,004
Fundraising		152	-	152	157
Refreshments		648	-	648	2,046
Activities and entertainment		1,165	-	1,165	2,743
General supplies		5,407	-	5,407	4,386
Travel		60	-	60	-
Postage, stationery & telephone		820	-	820	1,009
IT expenses		545	-	545	187
Training & subscriptions		150	-	150	356
Professional fees		130	-	130	513
Insurance		1,468	-	1,468	1,319
Premises costs		952	-	952	11,987
Utilities		483	-	483	1,412
Accountancy & payroll fees		540	-	540	540
Bank fees		147	-	147	35
Depreciation		236	-	236	236
Total resources expended		74,707	-	74,707	105,103
Government Covid Grants Received			-	-	6,433
Net incoming/outing resources		10,019	-	10,019	(24,851)
Net movement in funds		10,019	-	10,019	(24,851)
Total funds brought forward		18,122	-	18,122	42,973
Total funds carried forward		28,141	-	28,141	18,122

Balance Sheet
As at 31 March 2023

	Notes	Unrestricted General £	Designated £	Total Funds 2023 £	Total Funds 2022 £
Fixed Assets	3				
Equipment		122	-	122	357
Current Assets	4				
Debtors and prepayments		1,668	-	1,668	-
Cash at bank and in hand:					
Bank current account		4,275	-	4,275	2,608
Bank deposit account		4,260	-	4,260	3,873
Bank reserve account 1		9,089	-	9,089	5,056
Bank reserve account 2		4,299	-	4,299	4,299
Bank fund raising account		4,487	-	4,487	1,975
Cash in hand		706	-	706	418
		<u>27,116</u>	-	<u>27,116</u>	<u>18,228</u>
Total Current Assets		28,784	-	28,784	18,228
Current liabilities	5				
Creditors: amounts falling due within one year		766	-	766	464
Net current assets		<u>28,019</u>	-	<u>28,019</u>	<u>17,764</u>
Funds		<u>28,140</u>	-	<u>28,140</u>	<u>18,121</u>
Unrestricted funds		28,141	-	28,141	18,122
Restricted funds		-	-	-	-
		<u>28,141</u>	-	<u>28,141</u>	<u>18,122</u>

Approved on behalf of the trustees by _____:

Trustee

Date: _____

**Notes to the Financial Statements
For the Year Ended 31 March 2023**

1. Accounting policies

Accounting convention

The financial statements have been prepared on the Receipts and Payments basis and comply with the appropriate legal requirements.

Grants, donations and fundraising

General funds are unrestricted funds that are available for use, at the discretion of the trustees, in furtherance of the objectives of the charity and have not been designated for other purposes.

Investment income

Bank interest is included in the statement of financial activities as it becomes due.

Resources expended

All expenditure; including the purchase of toys and equipment, is included in the statement of financial activities, as soon as the obligation arises.

Funds

The charity maintains various types of funds as follows:

Unrestricted funds represent unrestricted income which is expendable at the discretion of the trustees in furtherance of the objectives of the charity.

Restricted funds represent donations and grants received which are allocated by the donor for a specific purpose.

Fixed assets

The depreciation rates used are as follows:

Equipment 20% straight line method.

2. Staff emoluments

	31 March 2023	31 March 2022
	£	£
Salaries	60,921	77,173
Employers National Insurance	-	-
Employers Pension contributions	885	1,004
	<u>61,806</u>	<u>78,177</u>
Average number of full time equivalent employees	<u>6</u>	<u>7</u>

No employee earned more than £60,000 in the year.

No remuneration or expenses were paid to trustees in the year.

**Notes to the Financial Statements (continued)
For the Year Ended 31 March 2023**

3. Fixed Assets

	Equipment	Total
	£	£
Cost		
At 1 April 2022	10,549	10,549
Additions	-	-
At 31 March 2023	<u>10,549</u>	<u>10,549</u>
Depreciation		
At 1 April 2022	10,192	10,192
Charge for the year	236	236
At 31 March 2023	<u>10,427</u>	<u>10,427</u>
Net book value		
At 31 March 2022	<u>357</u>	<u>357</u>
At 31 March 2023	<u>122</u>	<u>122</u>

4. Debtors and prepayments

	31 March 2023	31 March 2022
	£	£
Prepayments	1,668	-
	<u>1,668</u>	<u>-</u>

5. Creditors: amounts falling due within one year

	31 March 2023	31 March 2022
	£	£
Creditors	-	-
Taxation	766	464
Accruals	-	-
	<u>766</u>	<u>464</u>

6. Taxation

The playgroup is a registered charity and does not trade for tax purposes.
It is not liable to corporation tax on its surplus.

DEBENHAM ROUNDABOUT PRE-SCHOOL

England & Wales - Charity number 1067494

Accounts

DEBENHAM ROUNDABOUT PRE-SCHOOL

Charity number 1067494

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2022

MARSH ACCOUNTANCY
67 GARDENERS ROAD
DEBENHAM
STOWMARKET
SUFFOLK IP14 6RX

Debenham Roundabout Pre-School

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Debenham Roundabout Pre-School

Trustees Annual Report For the year ended 31 March 2022

The Trustees present their report for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Activities

The Debenham Roundabout Pre-School was registered with the Charity Commission (registration number 1067494) on 16th January 1998 as a charity whose purpose is to provide safe and satisfying group play for the advancement of the education of children of pre-school age.

Objectives and policies

The charity's trust deed was adopted by the Trustees on 18th June 1997, and later amended on 2nd December 1997 & 12th January 2009. The deed may be inspected at the Registered Office. There were no material changes in the objectives of policies of the Pre-school in the year.

Address of Charity: Sir Robert Hitcham Primary School
School Corner
Debenham
Suffolk
IP14 6PL

Independent Examiner: Mrs Rachel Marsh
Marsh Accountancy
67 Gardeners Road
Debenham
Stowmarket
Suffolk IP14 6RX

The Pre-school's Objectives

The pre-school will provide safe and satisfying group play for the advancement of the education of children of pre-school age.

Review of developments and future prospects

The pre-school continued to operate in line with previous years.

Reserves Policy

Total funds of the pre-school as at 31 March 2022 amounted to £18,122 (2021: £42,973). These funds are devoted to the furtherance of the pre-school's objectives. £15,000 is set aside as a re-build fund.

Risk

The Trustees regularly review the risks to which the charity may be exposed and confirm that systems have been established to mitigate those risks.

Trustees

The Trustees have the power to co-opt members as and when they deem it necessary.

Debenham Roundabout Pre-School

Trustees Annual Report (continued)

For the year ended 31 March 2022

Statement of Trustees Responsibilities

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow the best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable account standards and statements of recommended practice have been followed, subject to any 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 operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board of Trustees and sign on behalf of the board by _____:

Trustee

Date _____

Debenham Roundabout Pre-School

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Debenham Roundabout Pre-School for the year ended 31 March 2022 which are set out on pages 5-8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 114 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the financial statements under section 145 of the Charities Act;
- To follow the procedures laid down in the general Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations for you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- Which gives reasonable cause to believe that in any material respect the requirements
 - o To keep accounting records in accordance with Section 130 of the Charities Act and
 - o To prepare accounts which accord with the accounting records and
 - o To comply with the accounting requirements of the Charities Act

have not been met, or

- To which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Rachel Marsh MAAT
Marsh Accountancy
67 Gardeners Road
Debenham
Suffolk IP14 6RT

Date: 30 January 2023

**Statement of Financial Activities
For the Year Ended 31 March 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources					
Incoming resources from funding		52,346	-	52,346	65,638
Fee income		17,344	-	17,344	9,678
Grants received		-	-	-	2,875
Fund raising events		4,125	-	4,125	2,514
Bank Interest		2	-	2	14
Total incoming resources		73,818	-	73,818	80,719
Resources Expended					
Salaries	2	77,173	-	77,173	76,867
Employers National Insurance contributions		-	-	-	-
Employer pension contributions		1,004	-	1,004	913
Fundraising		157	-	157	-
Refreshments		2,046	-	2,046	123
Activities and entertainment		2,743	-	2,743	-
General supplies		4,386	-	4,386	6,433
Postage, stationery & telephone		1,009	-	1,009	1,318
IT expenses		187	-	187	-
Training & subscriptions		356	-	356	705
Professional fees		513	-	513	-
Insurance		1,319	-	1,319	1,143
Premises costs		11,987	-	11,987	1,776
Utilities		1,412	-	1,412	462
Accountancy & payroll fees		540	-	540	540
Bank fees		35	-	35	-
Depreciation		236	-	236	175
Total resources expended		105,103	-	105,103	90,455
Government Covid Grants Received		6,433	-	6,433	13,884
Net incoming/outing resources		(24,851)	-	(24,851)	4,148
Net movement in funds		(24,851)	-	(24,851)	4,148
Total funds brought forward		42,973	-	42,973	38,825
Total funds carried forward		18,122	-	18,122	42,973

**Balance Sheet
As at 31 March 2022**

	Notes	Unrestricted General £	Designated £	Total Funds 2022 £	Total Funds 2021 £
Fixed Assets	3				
Equipment		357	-	357	350
Current Assets	4				
Debtors and prepayments		-	-	-	1,319
Cash at bank and in hand:					
Bank current account		2,608	-	2,608	9,355
Bank deposit account		3,873	-	3,873	8,778
Bank reserve account 1		5,056	-	5,056	17,655
Bank reserve account 2		4,299	-	4,299	4,299
Bank fund raising account		1,975	-	1,975	2,306
Cash in hand		418	-	418	-
		<u>18,228</u>	<u>-</u>	<u>18,228</u>	<u>42,393</u>
Total Current Assets		18,228	-	18,228	43,711
Current liabilities	5				
Creditors: amounts falling due within one year		464	-	464	1,089
Net current assets		<u>17,764</u>	<u>-</u>	<u>17,764</u>	<u>42,623</u>
Funds		<u>18,121</u>	<u>-</u>	<u>18,121</u>	<u>42,973</u>
Unrestricted funds		18,122	-	18,122	42,973
Restricted funds		-	-	-	-
		<u>18,122</u>	<u>-</u>	<u>18,122</u>	<u>42,973</u>

Approved on behalf of the trustees by _____:

Trustee

Date: _____

**Notes to the Financial Statements
For the Year Ended 31 March 2022**

1. Accounting policies

Accounting convention

The financial statements have been prepared on the Receipts and Payments basis and comply with the appropriate legal requirements.

Grants, donations and fundraising

General funds are unrestricted funds that are available for use, at the discretion of the trustees, in furtherance of the objectives of the charity and have not been designated for other purposes.

Investment income

Bank interest is included in the statement of financial activities as it becomes due.

Resources expended

All expenditure; including the purchase of toys and equipment, is included in the statement of financial activities, as soon as the obligation arises.

Funds

The charity maintains various types of funds as follows:

Unrestricted funds represent unrestricted income which is expendable at the discretion of the trustees in furtherance of the objectives of the charity.

Restricted funds represent donations and grants received which are allocated by the donor for a specific purpose.

Fixed assets

The depreciation rates used are as follows:

Equipment 20% straight line method.

2. Staff emoluments

	31 March 2022	31 March 2021
	£	£
Salaries	77,173	76,867
Employers National Insurance	-	-
Employers Pension contributions	1,004	913
	<u>78,177</u>	<u>77,780</u>
Average number of full time equivalent employees	<u>7</u>	<u>7</u>

No employee earned more than £60,000 in the year.

No remuneration or expenses were paid to trustees in the year.

**Notes to the Financial Statements (continued)
For the Year Ended 31 March 2022**

3. Fixed Assets

	Equipment £	Total £
Cost		
At 1 April 2021	10,306	10,306
Additions	243	243
At 31 March 2022	10,549	10,549
Depreciation		
At 1 April 2021	9,956	9,956
Charge for the year	236	236
At 31 March 2022	10,192	10,192
Net book value		
At 31 March 2021	350	350
At 31 March 2022	357	357

4. Debtors and prepayments

	31 March 2022 £	31 March 2021 £
Prepayments	-	1,319
	-	1,319

5. Creditors: amounts falling due within one year

	31 March 2022 £	31 March 2021 £
Creditors	-	-
Taxation	464	1,089
Accruals	-	-
	464	1,089

6. Taxation

The playgroup is a registered charity and does not trade for tax purposes.
It is not liable to corporation tax on its surplus.

DEBENHAM ROUNDABOUT PRE-SCHOOL

England & Wales - Charity number 1067494

Accounts

DEBENHAM ROUNDABOUT PRE-SCHOOL

Charity number 1067494

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2021

MARSH ACCOUNTANCY
67 GARDENERS ROAD
DEBENHAM
STOWMARKET
SUFFOLK IP14 6RX

Debenham Roundabout Pre-School

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Debenham Roundabout Pre-School

Trustees Annual Report For the year ended 31 March 2021

The Trustees present their report for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's trust deed and applicable law.

Activities

The Debenham Roundabout Pre-School was registered with the Charity Commission (registration number 1067494) on 16th January 1998 as a charity whose purpose is to provide safe and satisfying group play for the advancement of the education of children of pre-school age.

Objectives and policies

The charity's trust deed was adopted by the Trustees on 18th June 1997, and later amended on 2nd December 1997 & 12th January 2009. The deed may be inspected at the Registered Office. There were no material changes in the objectives of policies of the Pre-school in the year.

Address of Charity: Sir Robert Hitcham Primary School
School Corner
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IP14 6PL

Independent Examiner: Mrs Rachel Marsh
Marsh Accountancy
67 Gardeners Road
Debenham
Stowmarket
Suffolk IP14 6RX

The Pre-school's Objectives

The pre-school will provide safe and satisfying group play for the advancement of the education of children of pre-school age.

Review of developments and future prospects

The pre-school continued to operate in line with previous years.

Reserves Policy

Total funds of the pre-school as at 31 March 2021 amounted to £42,973 (2018: £38,825). These funds are devoted to the furtherance of the pre-school's objectives. £15,000 is set aside as a re-build fund.

Risk

The Trustees regularly review the risks to which the charity may be exposed and confirm that systems have been established to mitigate those risks.

Trustees

The Trustees have the power to co-opt members as and when they deem it necessary.

Debenham Roundabout Pre-School

Trustees Annual Report (continued)

For the year ended 31 March 2021

Statement of Trustees Responsibilities

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 charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow the best practice and:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable account standards and statements of recommended practice have been followed, subject to any 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 operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board of Trustees and sign on behalf of the board by _____:

Trustee

Date _____

Debenham Roundabout Pre-School

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the Debenham Roundabout Pre-School for the year ended 31 March 2021 which are set out on pages 5-8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 114 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the financial statements under section 145 of the Charities Act;
- To follow the procedures laid down in the general Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations for you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- Which gives reasonable cause to believe that in any material respect the requirements
 - o To keep accounting records in accordance with Section 130 of the Charities Act and
 - o To prepare accounts which accord with the accounting records and
 - o To comply with the accounting requirements of the Charities Act

have not been met, or

- To which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Rachel Marsh MAAT
Marsh Accountancy
67 Gardeners Road
Debenham
Suffolk IP14 6RT

Date: 31 January 2022

**Statement of Financial Activities
For the Year Ended 31 March 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources					
Incoming resources from funding		65,638	-	65,638	70,630
Fee income		9,678	-	9,678	13,015
Grants received		2,875	-	2,875	-
Fund raising events		2,514	-	2,514	2,153
Bank Interest		14	-	14	63
Total incoming resources		80,719	-	80,719	85,861
Resources Expended					
Salaries	2	76,867	-	76,867	81,844
Employers National Insurance contributions		-	-	-	958
Employer pension contributions		913	-	913	878
Fundraising		-	-	-	2,853
Postage, stationery & telephone		1,318	-	1,318	1,193
Refreshments		123	-	123	572
General supplies		6,433	-	6,433	889
Training & subscriptions		705	-	705	413
Insurance		1,143	-	1,143	1,161
Premises costs		1,776	-	1,776	2,809
Utilities		462	-	462	-
Accountancy & payroll fees		540	-	540	585
Compliance costs		-	-	-	35
Depreciation		175	-	175	175
Total resources expended		90,455	-	90,455	94,365
Government Covid Grants Received		13,884	-	13,884	
Net incoming/outing resources		4,148	-	4,148	(8,504)
Net movement in funds		4,148	-	4,148	(8,504)
Total funds brought forward		38,825	-	38,825	47,329
Total funds carried forward		42,973	-	42,973	38,825

**Balance Sheet
As at 31 March 2021**

	Notes	Unrestricted General £	Designated £	Total Funds 2021 £	Total Funds 2020 £
Fixed Assets	3				
Equipment		350	-	350	525
Current Assets	4				
Debtors and prepayments		1,319	-	1,319	1,143
Cash at bank and in hand:					
Bank current account		9,355	-	9,355	194
Bank deposit account		8,778	-	8,778	11,017
Bank reserve account 1		17,655	-	17,655	20,416
Bank reserve account 2		4,299	-	4,299	4,299
Bank fund raising account		2,306	-	2,306	2,792
Cash in hand		-	-	-	-
		42,393	-	42,393	38,718
Total Current Assets		43,711	-	43,711	39,860
Current liabilities	5				
Creditors: amounts falling due within one year		1,089	-	1,089	1,561
Net current assets		42,623	-	42,623	38,299
Funds		42,973	-	42,973	38,824
Unrestricted funds		42,973	-	42,973	38,825
Restricted funds		-	-	-	-
		42,973	-	42,973	38,825

Approved on behalf of the trustees by _____:

Trustee

Date: _____

**Notes to the Financial Statements
For the Year Ended 31 March 2021**

1. Accounting policies

Accounting convention

The financial statements have been prepared on the Receipts and Payments basis and comply with the appropriate legal requirements.

Grants, donations and fundraising

General funds are unrestricted funds that are available for use, at the discretion of the trustees, in furtherance of the objectives of the charity and have not been designated for other purposes.

Investment income

Bank interest is included in the statement of financial activities as it becomes due.

Resources expended

All expenditure; including the purchase of toys and equipment, is included in the statement of financial activities, as soon as the obligation arises.

Funds

The charity maintains various types of funds as follows:

Unrestricted funds represent unrestricted income which is expendable at the discretion of the trustees in furtherance of the objectives of the charity.

Restricted funds represent donations and grants received which are allocated by the donor for a specific purpose.

Fixed assets

The depreciation rates used are as follows:

Equipment 20% straight line method.

2. Staff emoluments

	31 March 2021	31 March 2020
	£	£
Salaries	76,867	81,844
Employers National Insurance	-	958
	<u>76,867</u>	<u>82,803</u>
Average number of full time equivalent employees	<u>7</u>	<u>8</u>

No employee earned more than £60,000 in the year.

No remuneration or expenses were paid to trustees in the year.

**Notes to the Financial Statements (continued)
For the Year Ended 31 March 2021**

3. Fixed Assets

	Equipment	Total
	£	£
Cost		
At 1 April 2020	10,306	10,306
Additions	-	-
At 31 March 2021	<u>10,306</u>	<u>10,306</u>
Depreciation		
At 1 April 2020	9,781	9,781
Charge for the year	175	175
At 31 March 2021	<u>9,956</u>	<u>9,956</u>
Net book value		
At 31 March 2020	<u>525</u>	<u>525</u>
At 31 March 2021	<u>350</u>	<u>350</u>

4. Debtors and prepayments

	31 March 2021	31 March 2020
	£	£
Prepayments	1,319	1,143
	<u>1,319</u>	<u>1,143</u>

5. Creditors: amounts falling due within one year

	31 March 2021	31 March 2020
	£	£
Creditors	-	-
Taxation	1,089	1,561
Accruals	-	-
	<u>1,089</u>	<u>1,561</u>

6. Taxation

The playgroup is a registered charity and does not trade for tax purposes. It is not liable to corporation tax on its surplus.