

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: _____