

ROCHE LEARNING VILLAGE PARTNERSHIP

England & Wales · Charity number 1101266

Details

Status Registered

Legal form Other

Registered 2003-12-18

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

Contact

Address Roche Learning Village Partnership
Fore Street
Roche
St. Austell
Cornwall
PL26 8EP

Phone 01726891597

Email helen.jolliffe@rlvp.org.uk

Website www.rlvp.org.uk

Activities

Objects: THE OBJECT OF THE PARTNERSHIP IS TO ADVANCE THE EDUCATION OF THE RESIDENTS OF THE PARISH OF ROCHE AND ITS ENVIRONS (THE AREA OF BENEFIT) BY PROVIDING AND ASSISTING IN THE PROVISION OF FACILITIES FOR EDUCATION AND CHILDCARE. IN PARTICULARLY, THIS MAY INCLUDE: A) LIFELONG LEARNING OPPORTUNITIES THROUGH PRE-SCHOOL AND ADULT EDUCATION PROVIDERS. B) PARENT CRAFT OPPORTUNITIES TO EFFECT HIGHER STANDARDS FOR PUPILS. C) CHILDCARE PROVISION FOR UNDER 5'S. D) AFTER-SCHOOL PROVISION FOR PUPILS.

Activities: To advance the education of the residents of the parish of Roche, and its environs, in the provision of facilities for education & childcare.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** PARISH OF ROCHE AND ITS ENVIRONS
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£487,322	£411,599	-	-
2024-08-31	£377,240	£363,604	-	-
2023-08-31	£315,501	£309,157	-	-
2022-08-31	£308,598	£303,209	-	-
2021-08-31	£223,620	£225,555	-	-
2020-08-31	£246,647	£255,222	-	-

Trustees

Name	Role	Appointed
Alison Beatrice Wootton	Chair	2025-06-27
Allison King		2024-11-27
Anthony Roger O'Mahony		2020-11-06
Emma-Louise Doble		2020-11-06
Jeremy Walden		2008-10-06
Michelle Pascoe		2021-11-30
Zachary Bishop		2016-12-06

Accounts



Trustees' Annual Report for the period

		Period start date					Period end date		
		Day	Month	Year			Day	Month	Year
From		01	09	2024	To		31	08	2025

Reference and administration details

Charity name Roche Learning Village Partnership

Other names charity is known by RLVP

Registered charity number (if any) 1101266

Charity's principal address C/o Roche CP School

Fore Street, Roche

St Austell

Postcode

PL26 8EP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Emma Doble	Chairperson/Finance	Up until 4 th December 25	
2	Emma Doble	Vice-Chair/Finance	From 4 th December 25	
3	Zac Bishop	Finance		
4	Anthony O'Mahony	Finance		
5	Jeremy Walden	Whistleblower/ Safeguarding		
6	Michelle Pascoe	Finance		
7	Allison King	Community Trustee		
8	Alison Wootton	Chairperson	From 4 th December 25	
9				
10				
11				
12				
13				
14				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of advisor	Name	Address
Accountant	Robert Brittain	Newquay, Cornwall

Name of chief executive or names of senior staff members (Optional information)

Helen Jolliffe, RLVP Manager and Financial Administrator

Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Constitution adopted on 1st October 2002

Updated 10th July 2018

How the charity is constituted
(eg. trust, association, company)

Association

Trustee selection methods
(eg. appointed by, elected by)

Trustees are appointed or re-appointed at the Annual General Meeting.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- Policies and procedures adopted for the induction and training of trustees.
- The charity's organisational structure and any wider network with which the charity works.
- Relationship with any related parties.
- Trustees' consideration of major risks and the system and procedures to manage them.

There are over 35 policies & procedures in place, including a Child Protection Policy, Health & Safety & Equal Opportunities Policy. Enhanced DBS checks are carried out prior to employment, trusteeship or joining the committee, with EY2 forms being completed for Ofsted purposes, when joining as a committee member and/or as the Nominated Person, with Suitability Letters being issued on acceptance. References are gained before employment commences. These checks are carried out in line with statutory requirements and Safer Recruitment.

The childcare centre is OFSTED approved for children aged 0 to 5 years.

The RLVP always strive to build strong bonds with outside agencies and professionals, to provide the best quality of care and education for our children and families. The partnership works very closely with the local primary school and have forged strong working relationships with the Headteacher and their Deputy. The Headteacher remains a trustee of the partnership and acts as the charity's whistle-blower and safeguarding representative.

The RLVP Manager aims to safeguard the staff, children and visitors who may attend the childcare centre, and its facilities, through risk assessments, site safety surveys, ongoing staff training and development.

Objectives and activities

Summary of the objects of the charity set out in its governing document

Advance the education of the residents of the Parish of Roche and its environs (the area of benefit) by providing and assisting in the provision of facilities for education and childcare.

Summary of the main activities in relation to these objects

Operation of all day childcare for 0 - 4-year children for 50 weeks of the year. This encourages parents and carers to re-train or return to work by offering affordable childcare costs and being able to signpost families to other professionals for support and guidance if required.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- Policy on grantmaking
- Policy programme related investment
- Contribution made by Volunteers

The partnership aims to provide strong links and relationships between the Childcare Centre and parents / carers, and welcome any suggestions, improvements, ideas, or visits that would ultimately benefit the children in their care and their families.

The partnership aims to support the local community as much as possible.

Achievements and performance

The continuation of the childcare centre's excellent reputation, dedication, and high-quality standard of care within the 'clay' community, whilst maintaining more affordable fees during a continued cost of living crisis.

Childcare numbers have remained high due to parents placing them at the setting from an earlier age to learn how to socialise outside of their family home and to build their resilience, communication skills and self-esteem. Our lower daily charges have allowed many parents to return to work, alongside the financial support, for those eligible, through 'Tax Free Childcare' and extended funding for babies and children the term following from their 9-month milestone.

Due to the RLVP having cash reserves, the trustees were able to ensure that all staff continue to receive fair pay, supporting everyone both financially and mentally. These reserves have also enabled repairs to the building and outside area, due to the aging of the property and grounds.

Staff retention remains a challenge with the early years and education sector with employees finding the role mentally challenging due to decreased financial support from local government and lack of special education facilities. This has increased advertising and recruitment costs, training, development, and the charity having to provide enhanced ratios for children with additional needs, within an already busy and stressful environment. All this is influencing the overall reserves held but is deemed appropriate being within the RLVP's ethos, and within the constitution of the charity.

Training has continued via Microsoft TEAMS, with further face-to-face courses being offered through Cornwall Council. This has ensured that staff have remained up to date with good practice and the knowledge and confirmation that their needs are being met and staff feel valued. Staff Mental Awareness backing remains a high priority to ensure that employees feel supported and valued.

Financial review

Brief statement of the charity's policy on reserves

As of year-end 31/08/25 the RLVP held cash at bank of £418,981 the bulk of which is a result of good financial management and tight control of charity funds. The RLVP's restricted childcare funds are appropriately allocated towards the maintenance and further development of the centre and improving the outcomes for our children.

In April 2025, we continued to see an increase in staff wages to align with the living wage being the largest part of our charity's expenses. This rise in costs is mainly due to the increase in PAYE and the need for additional staff to ensure every child gets the support they need through an enhanced ratio, funded by the RLVP. Over the past year, our income has grown significantly due to extended funding, and we've now reached full capacity in our building on most days.

We need to ensure that funds are reserved for future needs, including maintenance, ongoing staff training, and development. It's important for both staff and parents to feel confident that Pebbles has a bright future and will continue to support families for years ahead. The Trustees are also considering a small extension to accommodate rising demand, which will be fully funded from the reserves we currently have in place.

The Reserve Policy highlights the need for such a cash reserve to be able to continue with our charitable aims and continue to move forward into the future.

Details of any funds materially in deficit

Not applicable

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- The charity's principal sources of funds (including any fundraising).
- How expenditure has supported the key objectives of the charity.
- Investment policy and objectives including any ethical investment policy adopted.

Our primary source of funding continues to be the Extended Government Funding, which increased further in September 2025, for all eligible families with children and babies after their 9-month milestone. We also receive additional parental fees. The Early Years Pupil Premium is available for eligible 3 to 4-year-olds, and we ensure it's used effectively. Attendance at our setting remains strong, and we also seek 2-year-old funding when for disadvantaged families who apply.

Our private fees were increased slightly from September 2025.

Our main expenditure is staff costs (salaries, training, recruitment & pensions). We constantly monitor performance through 'Room Action Plans,' staff supervisions and by attending regular training and employing high quality staff. The increase in the living/minimum wage has affected this expenditure. Providing 1:1 and enhanced ratios for children with additional needs has continued to rise over the past 12 months, being substantially self-funded.

Costs for licences and membership fees keep increasing, and utility bills are still high. The manager frequently looks for new suppliers to ensure we get the best value.

The Childcare Centre is continuing to purchase new equipment and resources due to general 'wear and tear.' The garden is constantly being developed to meet the needs of the children.

Cornwall Council and the RLVP, in collaboration with Coodes Solicitors, are engaging in ongoing discussions about the implementation of the formal lease and the contents outlined in the Heads of Terms.

Meanwhile, the RLVP continues to take care of all maintenance and repairs for the building in place of any rent charges.

The facilities at Pebbles are used by the charity - Roche Aid in Sickness when required.

Other optional information

Future Plans

Roche Pebbles Childcare Centre

We're in the process of getting Cornwall Council's approval to expand our building. This will help us accommodate more children under two years old, as we're currently at full capacity and want to support all families in our community.

To continue to promote the benefits of attending forest school sessions at Pebbles. The great work of our Senco for children with developmental delay or additional needs is also being promoted widely, particularly as the referral process to access outside agencies and professional support is such a long and slow procedure.

The RLVP will continue to work closely with other professionals and outside agencies within the setting to support the children in their care.

The Childcare Centre will continue to be promoted to remain a valuable facility for the community at an affordable cost if and when requested

Seeking new ways in which the community can be supported in addition to the childcare centre.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ms Alison Wootton	
Position (eg secretary, chair, etc)	Chair	
Date	9 th March 2026	

Roche Learning Village Partnership

Financial Statements

For the Year Ended 31 August 2025.

Independent examiner's report to the Trustees of Roche Learning Village Partnership

This report on the accounts of the Partnership for the year ended 31st August 2025 is in respect of an examination carried out under s.43 of the Charities Act 1993 ('the Act'). The accounts are set out on page 3 to 8.

Respective responsibilities of the Trustees and the examiner.

As the Trustees of the Partnership you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Act does not apply.

It is my responsibility to state on the basis of procedures specified in the General Directions given by the Charity Commissioners whether particular matters have come to my attention.

Basis of this report.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act. That examination includes a review of the accounting records kept by the Partnership and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking any explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement.

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- To keep accounting records in accordance with section 41 of the act: and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

R .V. Brittain.

R & H Accountancy Services.
7, Aylwin Close
Newquay
Cornwall
TR7 3EF

19 February 2026

ROCHE LEARNING VILLAGE PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2025

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	Notes	£	£	£	£
A Incoming Resources					
Incoming Resources from charitable activities					
Childcare and grants	3	486,887	435	487,322	377,240
Total Incoming Resources		<u>486,887</u>	<u>435</u>	<u>487,322</u>	<u>377,240</u>
B Resources Expended					
Costs of generating funds					
Charitable Activities	4	410,360	435	410,795	362,799
Governance Costs		805	0	805	805
Total Resources expended		<u>411,165</u>	<u>435</u>	<u>411,599</u>	<u>363,604</u>
Net incoming resources and movement in funds		<u>75,722</u>	<u>0</u>	<u>75,722</u>	<u>13,637</u>
D Reconciliation of funds					
Total Funds brought forward		<u>347,404</u>	<u>28,547</u>	<u>375,951</u>	<u>362,314</u>
Total Funds carried forward		<u>423,126</u>	<u>28,547</u>	<u>451,673</u>	<u>375,951</u>

ROCHE LEARNING VILLAGE PARTNERSHIP

BALANCE SHEET

31 August 2025

			2025	2024
		£	£	£
	Note			
A	FIXED ASSETS			
	Tangible Assets	8	33,187	36,311
	TOTAL FIXED ASSETS		<u>33,187</u>	<u>36,311</u>
B	CURRENT ASSETS			
	Cash at Bank		418,901	340,055
	Cash in hand		<u>80</u>	<u>80</u>
	TOTAL CURRENT ASSETS		418,981	340,135
C	LIABILITIES			
	Creditors: Amount falling due within one year	10	<u>495</u>	<u>495</u>
	NET CURRENT ASSETS		418,486	339,640
	NET ASSETS		<u><u>451,673</u></u>	<u><u>375,951</u></u>
D	THE FUNDS OF THE CHARITY			
	RESTRICTED INCOME FUNDS		28,547	28,547
	TOTAL UNRESTRICTED INCOME FUNDS		423,126	347,404
	TOTAL CHARITY FUNDS	11	<u><u>451,673</u></u>	<u><u>375,951</u></u>

These financial statements were approved by the trustees on.....
and are signed on their behalf by :

Emma Doble

Chairperson

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2025

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Charities Act 1993.

Grants

Grants and other resources are included in the Statement of Financial activities when the organisation is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Play equipment	-	25% reducing balance
Refurbishment costs	-	4% straight line

2. REFURBISHMENT COSTS

Refurbishment costs have been depreciated consistent with the provisions of the 25 year lease.

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2025

3.INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Childcare and Grants				
Childcare fees and Rents	486,887	0	486,887	374,925
Grants- EYDCP Cornwall CC	0	435	435	2,315
	<u>486,887</u>	<u>435</u>	<u>487,322</u>	<u>315,501</u>

4.COSTS OF GENERATING FUNDS

	Activities Undertaken Directly	Support Costs	Total 2025	Total 2024
	£	£	£	£
Childcare	<u>366,730</u>	<u>44,869</u>	<u>411,599</u>	<u>363,604</u>

	2025	2024
	£	£
Support Costs		
Management	26,173	26,173 Income generated
Insurance	2,996	2,996 Income generated
Independent examination	220	220 Income generated
Security	274	442 Income generated
Cleaning	15,207	12,507 Income generated
	<u>44,869</u>	<u>42,338</u>

5.No trustees received any emoluments during the year.

6.STAFF COSTS AND EMOLUMENTS

	Total 2025	Total 2024
	£	£
Gross wages and Salaries	349,224	311,237
Employers National Insurance Contribution	14,033	14,033
	<u>363,257</u>	<u>325,360</u>

No employee received emoluments of over £60,000 during the year (2024 Nil)

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2025

7.EMPLOYEE STATISTICS

	2025	2024
The average number of staff employed by the charity during the financial year amounted to	<u>17</u>	<u>17</u>

8.TANGIBLE FIXED ASSETS

	Equipment	Buildings	Total 2025	Total 2024
	£	£	£	£
ASSET COST				
Balance brought forward	18,035	64,106	82,141	105,057
Additions	2,351		2,351	1,664
Balance carried forward	<u>20,386</u>	<u>64,106</u>	<u>84,492</u>	<u>106,721</u>
ACCUMULATED DEPRECIATION				
Balance brought forward	11,971	33,861	45,832	67,585
Charge for the year	4,263	1,210	5,473	2,825
Balance carried forward	<u>16,234</u>	<u>35,071</u>	<u>51,305</u>	<u>70,410</u>
NET BOOK VALUE				
Brought forward	6,066	30,244	36,310	37,472
Carried forward	<u>4,152</u>	<u>29,035</u>	<u>33,187</u>	<u>36,311</u>

Note - Balances brought forward adjusted for Assets that had been written down to zero.

10.CREDITORS:Amounts falling due within one year

	2025	2024
	£	£
Accruals Accountancy	<u>495</u>	<u>495</u>

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2025

Note 11	Fund			Fund	Analysis of		
	Balance B/Fwd	Incoming Resources	Outgoing Resources		Balance C/Fwd	Assets & Liabilities Tangible Assets	Net Current Assets/Liabilities
	£	£	£	£	£	£	
Restricted Income Fund							
Surestart Child Centre							
Refurbishment	28,547	435	435	A	28,547	11,197	17,350

Unrestricted Income Funds							
Other	347,404	486,887	411,165	B	423,126	21,989	401,136
	375,951	487,322	411,600		451,673	33,187	418,486

Note

A.

This fund was created by grant to refurbish the child centre and provided for moveable equipment within it.
A lease for the child centre is the subject of ongoing negotiation.
All refurbishment costs are depreciated at 4% straight line.

B. These funds represent grants and surpluses from charitable income-generating activities.

Independent examiner's report to the Trustees of Roche Learning Village Partnership

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Respective responsibilities of the Trustees and the examiner.

As the Trustees of the Partnership you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Act does not apply.

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Accounts



Trustees' Annual Report for the period

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	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
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4	Jeremy Walden	Whistleblower/ Safeguarding		
5	Michelle Pascoe	Finance		
6	Allison King	Community Trustee	27/11/2024	
7				
8				
9				
10				
11				
12				
13				
14				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Alison Wootton – Emeritus Trustee	From the AGM 27 th November 2024

Names and addresses of advisers (Optional information)

Type of advisor	Name	Address
Accountant	Robert Brittain	Newquay, Cornwall

Name of chief executive or names of senior staff members (Optional information)

Helen Jolliffe, RLVP Manager and Financial Administrator

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution adopted on 1 st October 2002
	Updated 10 th July 2018
How the charity is constituted (eg. trust, association, company)	Association
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Additional governance issues (Optional information)

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Summary of the main activities in relation to these objects

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The partnership aims to support the local community as much as possible.

Achievements and performance

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Childcare numbers have remained high due to parents placing them at the setting from an earlier age to learn how to socialise outside of their family home and to build their resilience, communication skills and self-esteem. Our lower daily charges have allowed many parents to return to work, alongside the financial support, for those eligible, through 'Tax Free Childcare' and extended funding for babies and children the term following from their 9-month milestone.

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Staff retention remains a challenge with the early years and education sector with employees finding the role mentally challenging due to decreased financial support from local government and lack of special education facilities. This has increased advertising and recruitment costs, training, development, and the charity having to provide enhanced ratios for children with additional needs, within an already busy and stressful environment. All this is influencing the overall reserves held but is deemed appropriate being within the RLVP's ethos, and within the constitution of the charity.

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Achievements and performance

Financial review

Brief statement of the charity's policy on reserves

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Staff wages and salaries increased in April 2024 and in line with the living wage, being the highest proportion of the charity's expenses. This expenditure has significantly increased due to the increase in PAYE and additional staff required to support any child who may benefit and thrive with the support of an enhanced ratio. Due to limited local council funding, these additional staffing costs are mainly covered by the charity's reserves.

Funding needs to be set aside for future expenses such as maintenance, continuous training and progression of the staff and setting. Staff and parents need the reassurance that Pebbles has a future and can support families for years to come.

Recruiting new staff and training continues to be a high proportion of spending, alongside building renewals and repairs.

Outdoor play and learning remain a vital aspect of a child's positive mental well-being and development and the quietness of the sensory room provides the perfect room for small group work, including speech and language support and phonics etc.

The Reserve Policy highlights the need for such a cash reserve to be able to continue with our charitable aims and continue to move forward into the future.

Details of any funds materially in deficit

Not applicable

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- The charity's principal sources of funds (including any fundraising).
- How expenditure has supported the key objectives of the charity.
- Investment policy and objectives including any ethical investment policy

Our main source of income has been from the initial introduction of Extended Government Funding introduced in September 2024, for all eligible families of children and babies, the term following their 9-month milestone, plus additional parental fees. Early Years Pupil Premium is also received for eligible 3 – 4-year-olds and is spent accordingly. Childcare attendance has remained high. 2 year old funding for deprived families is also sourced.

Our private fees have not been increased since April 2022.

Our main expenditure is staff costs (salaries, training, recruitment & pensions). We constantly monitor performance through 'Room Action Plans,' staff supervisions and by attending regular training and employing

adopted.

high quality staff. The increase in the living/minimum wage has affected this expenditure. Providing 1:1 and enhanced ratios for children with additional needs has continued to rise over the past 12 months, being substantially self-funded.

Licences and membership fees continue to rise. Utility charges remain

high. The manager sources new suppliers regularly in order to gain best value for money.

The Childcare Centre is continuing to purchase new equipment and resources due to general 'wear and tear.' The garden is constantly being developed to meet the needs of the children. Restricted childcare funding helps towards these costs.

Official negotiations have commenced between Cornwall Council and the RLVP (and the charity's solicitors, Coodes) with regards to implementing a formal lease, with an initial draft 'Heads of Terms' being scrutinised through the legal team. The RLVP are currently still responsible for all maintenance and repairs to the building in lieu of rent charges.

The facilities at Pebbles are used by the charity - Roche Aid in Sickness when required.

Other optional information

Future Plans

Roche Pebbles Childcare Centre

To continue to promote the benefits of attending forest school sessions at Pebbles. The great work of our Senco for children with developmental delay or additional needs is also being promoted widely, particularly as the referral process to access outside agencies and professional support is such a long and slow procedure.

The RLVP will continue to work closely with other professionals and outside agencies within the setting to support the children in their care.

The Childcare Centre will continue to be promoted to remain a valuable facility for the community at an affordable cost if and when requested

Seeking new ways in which the community can be supported in addition to the childcare centre.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>edoble</i>	
Full name(s)	Mrs Emma Doble	
Position (eg secretary, chair, etc)	Chair	

Date

6th June 2025

ROCHE LEARNING VILLAGE PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2024

		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023	
	Notes	£	£	£	£	
A	Incoming Resources					
	Incoming Resources from charitable activities					
	Childcare and grants	3	374,925	2,315	377,240	315,501
	Total Incoming Resources		374,925	2,315	377,240	315,501
B	Resources Expended					
	Costs of generating funds					
	Charitable Activities	4	360,484	2,315	362,799	308,372
	Governance Costs		805	0	805	785
	Total Resources expended		361,289	2,315	363,604	309,157
	Net incoming resources and movement in funds		13,637	0	13,637	6,344
D	Reconciliation of funds					
	Total Funds brought forward		333,767	28,547	362,314	355,970
	Total Funds carried forward		347,404	28,547	375,951	362,314

ROCHE LEARNING VILLAGE PARTNERSHIP

BALANCE SHEET

31 August 2024

			2024	2023
		£	£	£
	Note			
A	FIXED ASSETS			
	Tangible Assets	8	36,311	37,472
	TOTAL FIXED ASSETS		<u>36,311</u>	<u>37,472</u>
B	CURRENT ASSETS			
	Cash at Bank		340,055	325,237
	Cash in hand		<u>80</u>	<u>80</u>
	TOTAL CURRENT ASSETS		340,135	325,317
C	LIABILITIES			
	Creditors: Amount falling due within one year	10	<u>495</u>	<u>475</u>
	NET CURRENT ASSETS		339,640	324,842
	NET ASSETS		<u><u>375,951</u></u>	<u><u>362,314</u></u>
D	THE FUNDS OF THE CHARITY			
	RESTRICTED INCOME FUNDS		28,547	28,547
	TOTAL UNRESTRICTED INCOME FUNDS		347,404	333,767
	TOTAL CHARITY FUNDS	11	<u><u>375,951</u></u>	<u><u>362,314</u></u>

These financial statements were approved by the trustees on.....
and are signed on their behalf by :

Emma Doble

Chairperson

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2024

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Charities Act 1993.

Grants

Grants and other resources are included in the Statement of Financial activities when the organisation is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Play equipment	-	25% reducing balance
Refurbishment costs	-	4% straight line

2. REFURBISHMENT COSTS

Refurbishment costs have been depreciated consistent with the provisions of the 25 year lease.

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2024

3.INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Childcare and Grants				
Childcare fees and Rents	374,925	0	374,925	315,211
Grants- EYDCP Cornwall CC	0	2,315	2,315	290
	<u>374,925</u>	<u>2,315</u>	<u>377,240</u>	<u>315,501</u>

4.COSTS OF GENERATING FUNDS

	Activities Undertaken Directly	Support Costs	Total 2024	Total 2023
	£	£	£	£
Childcare	<u>321,266</u>	<u>42,338</u>	<u>363,604</u>	<u>309,155</u>

	2024	2023
	£	£
Support Costs		
Management	26,173	26,173 Income generated
Insurance	2,996	2,838 Income generated
Independent examination	220	220 Income generated
Security	442	497 Income generated
Cleaning	12,507	12,507 Income generated
	<u>42,338</u>	<u>42,235</u>

5.No trustees received any emoluments during the year.

6.STAFF COSTS AND EMOLUMENTS

	Total 2024	Total 2023
	£	£
Gross wages and Salaries	311,327	253,661
Employers National Insurance Contribution	14,033	14,033
	<u>325,360</u>	<u>267,694</u>

No employee received emoluments of over £60,000 during the year (2023 Nil)

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2024

7.EMPLOYEE STATISTICS

	2024	2023
The average number of staff employed by the charity during the financial year amounted to	<u>17</u>	<u>17</u>

8.TANGIBLE FIXED ASSETS

	Equipment	Buildings	Total	Total
	£	£	2024	2023
ASSET COST				
Balance brought forward	40,951	64,106	105,057	103,985
Additions	1,664		1,664	1,072
Balance carried forward	<u>42,615</u>	<u>64,106</u>	<u>106,721</u>	<u>105,057</u>
ACCUMULATED DEPRECIATION				
Balance brought forward	35,288	32,297	67,585	64,136
Charge for the year	1,565	1,260	2,825	3,449
Balance carried forward	<u>36,853</u>	<u>33,557</u>	<u>70,410</u>	<u>67,585</u>
NET BOOK VALUE				
Brought forward	5,966	31,506	37,472	39,850
Carried forward	<u>5,762</u>	<u>30,549</u>	<u>36,311</u>	<u>37,472</u>

Note - Balances brought forward adjusted for Assets that had been written down to zero.

10.CREDITORS:Amounts falling due within one year

	2024	2023
	£	£
Accruals Accountancy	<u>495</u>	<u>475</u>

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2024

Note 11

	Fund Balance B/Fwd	Incoming Resources	Outgoing Resources		Fund Balance C/Fwd	Analysis of Assets & Liabilities	
	£	£	£		£	Tangible Assets	Net Current Assets/Liabilities
						£	£
Restricted Income Fund							
Surestart Child Centre							
Refurbishment	28,547	2,315	2,315	A	28,547	11,664	16,883
Unrestricted Income Funds							
Other	333,767	374,925	361,289	B	347,403	24,647	322,756
	<u>362,314</u>	<u>377,240</u>	<u>363,604</u>		<u>375,950</u>	<u>36,311</u>	<u>339,639</u>

Note

A. This fund was created by grant to refurbish the child centre and provided for moveable equipment within it.
A lease for the child centre is the subject of ongoing negotiation.
All refurbishment costs are depreciated at 4% straight line.

B. These funds represent grants and surpluses from charitable income-generating activities.

Roche Learning Village partnership

Total employers NI for year	14033.00
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Roche Learning Village Partnership

Year end 31st August 2024

Extended Trial Balance

		P&L												
		DR	CR	DR	CR	DR	Cr	CR	DR	CR	DR	CR	DR	CR
		OPENING	BALANCE	BANK	ACCOUNT	CREDITOR	Creditor	DEBTOR	JOURNAL		EXPENSE	INCOME	BALANCE	SHEET
Play equipemnt / assets	Per accounts	37469.83		1663.99						0.00			36308.87	
Provision for dep'n									2824.95					
Income from Childcare					174015.86							174015.86		
" CCC					198512.82							198512.82		
" Sundry					40.00							4711.04		
" Sundry					4671.04									
Grants : Restricted Funds											0.00			
Cost of furtherance of organisations objects													0.00	
Restricted funds	EYPP										0.00		0.00	
Heating / utilities				7046.33							7046.33			
Staff costs				325770.31	2314.73						323045.58			
Other costs				5065.62	410.00						5065.62			
Other costs				338.60					0.00		3163.55			
Depreciation								2824.95						
Insurance/Licenses				6569.07							6569.07			
Refreshments				3189.93							3189.93			
Renewals & repairs				10455.74							10455.74			
Waste Removal				1565.19							1565.19			
Management & Office Admin														
Office costs				3481.79							3481.79			
Legal & professional						495.00	475.00				20.00			
Bank accounts	Per Bank Current	154030.10		379964.45	369177.77								164816.78 ??	
Interest	Deposit	168307.61											175239.48 ??	
Interest	See Bank Rec	2900.67		4031.20								0.00		
Cash in hand		80.00											80.00	
Creditor			475.00			475.00	495.00							495.00
Funds	Surplus		362313.21											375950.13
		362788.21	362788.21	749142.22	749142.22	970.00	970.00	2824.95	0.00	2824.95	363602.80	377239.72		
			0.00		0.00		0.00			Surplus	13636.92			
											377239.72			
													376445.13	376445.13

		Fixed Assets						
		Roche Learning Village partnership						
2023/24		Cost	Additions	Sales	Depn To date	Total	NBV C/f	NBV B/f
					This Year			
Refurbishment	4%SL	41,627			28,081	486	28567	11,664
	Write off Balance in Fund C B/f				1,396		1396	12,150
2018/19	Restricted Funds -Sensory Ro	5700			1104	184	1288	4,412
2019/20	Extension	8721.72			1354	295	1649	7,073
	Sensory Room	456.91			70	15	85	371
2020/21	Forest Shelter	7600			596	280	876	6,724
		64,106	0	0	32,601	1,260	33,861	30,244
Equipment	25%Reducing	19076			18978	98	19076	-
Feb	Cot bed	484.00			484	0	484	-
March	Cot bed	484.00			484	0	484	-
	Other	5918.53			5126	198	5324	595
2017/18	Bookcase	335.94			336		336 -	0
	Notebook	160			160	0	160 -	0
	Tables and chairs	953.7			727	57	784	170
	Play equipment	755			576	45	621	134
	Restricted- Scooters	1002.00			765	59	824	178
	Microwaves and oven	444.97			338	27	365	80
2019/20	Microwaves speakers etc	222.94			223	0	223 -	0
	CCTV	874.37			628	62	690	185
	Telephones	249.99			250	0	250 -	0
2020/21					-	0	0	-
	Tables and Chairs	2,536			1,110	357	1467	1,069
	Washing M/C	478			210	67	277	201
	Arbour	345			151	49	200	145
	Cupboards	812			355	114	469	343
	A3 Printer	96			96	0	96	-
	Easel	231			101	33	134	98
	Microwave	80			80		80	-
2021/22						0	0	-
November	3x Kindle Fires	568			248	80	328	240
June	Microwave	212			93	30	123	89
July	Hand Drier	168			73	24	97	71
2022/23						0	0	
	Trikes	412				103	103	309
	Storage Unit	660				165	165	495
2023/24								
	Sept Vax wash		300					300
	Oct Shredder		100					100
	Feb Drawers		184					184
	March rugs		238					238
	July - Office Chairs		237					237
	July-Changing Unit		155					155
	June Software		450					450
Total Equipment		40,305	1,664	0	34,338	1,565	35,903	6,066
Grand Total		104,411	1,664	0	66,939	2,825	69,764	36,311

36,311

36,310

0

1,161

Fixed Assets
Roche Learning Village partnership

<u>2021/22</u>	Cost	Additions	Sales	Depn To date	Total	NBV C/f	NBV B/f
				This Year			
Refurbish 4%SL	41,627			25,910	1,665	27,575	12,656
Write off Balance in Fund C B/f				1,396		1,396	14,321
				0		0	
2018/19							
Restricted	5700			684	228	912	4,788
2019/20	8721.72			698	349	1047	7,675
Sensory R	456.91			36	18	54	403
2020/21	7600				304	304	7,296
							7600
							0
Equipmen 25%Reduc	19076			18901	44	18945	131
Posters an	395.78			396	62	458 -	62
Feb Cot bed	484.00			398	86	484	-
March Cot bed	484.00			367	29	396	88
Other	5918.53			4510	352	4862	1,056
2017/18	335.94			194	36	230	106
Bookcase	160			92	67	159	1
Notebook	953.7			551	101	652	302
Tables anc	755			437	79	516	238
Play equip							317
2018/9				-	0	0	
Restricted	1002.00			580	106	686	317
Sofa and T	231.93			134	98	232 -	0
Kindle and	213.60			123	91	214 -	0
Hoover	199.99			115	85	200 -	0
Microwave	444.97			256	47	303	142
2019/20	222.94			111	28	139	84
Microwave	874.37			437	109	546	328
CCTV	249.99			125	31	156	94
Telephone							125
2020/21					0	0	-
Tables anc	2,536				634	634	1,902
Washing M	478				120	120	359
Arbour	345				86	86	259
Cupboards	812				203	203	609
A3 Printer	96				24	24	72
Easel	231				58	58	173
Microwave	80				20	20	60
Total Equipment	36,580	0	0	27,727	2,595	30,322	6,258
							8,850
Grand Total	93,086	7,600	0	55,055	5,159	61,610	39,075
							44,232

39,075
0

ROCHE LEARNING VILLAGE PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2023

Journals

	£	£
1 Creditors		
Other expenses		
PSA		
Repairs and renewals		
		<u>0</u>
Owed to Helen		<u>0</u>
2 Bank balance		
Other Income		
2019,2020 Interest Duplicated		
3 Income Sundry		
Assets and liabilities		
Write off balance of Fund C		
4 Assets		
Equipment		
Repost Small items		
See Payments summary		
5		
Bank opening Bal	59.93	
Interest		59.93

Roche Learning Village partnership

Year Ended 31 August 2023

Bank Reconciliation

	Opening Balances	£	£	
	Current Account	148268.2		
	Deposit Accounts	<u>168247.78</u>		
			316,515.98	
	Additional Interest-Op Balance		59.93	Jnlled
	Deposits Current	379964.45		
	Deposit Accoi	0.00		
			<u>379,964.45</u>	
			696,540.36	
	Payments made		369,177.77	
	Balances C/F		<u><u>327,362.59</u></u>	
Bank Balances	Current	150,155.10		
	Deposit Accounts			
	Virgin			
	Skipton	<u>168,307.71</u>		Helens TB
		318,462.81		
	O/S Lodgements	<u>3,875.00</u>		Helens Bank Rec
		322,337.81		Helens Bank Rec
	Unpresented Cheques	<u>322,337.81</u>		
			<u><u>322,337.81</u></u>	
			-	5,024.78

Independent examiner's report to the Trustees of Roche Learning Village Partnership

This report on the accounts of the Partnership for the year ended 31st August 2024 is in respect of an examination carried out under s.43 of the Charities Act 1993 ('the Act'). The accounts are set out on page 3 to 8.

Respective responsibilities of the Trustees and the examiner.

As the Trustees of the Partnership you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Act does not apply.

It is my responsibility to state on the basis of procedures specified in the General Directions given by the Charity Commissioners whether particular matters have come to my attention.

Basis of this report.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act. That examination includes a review of the accounting records kept by the Partnership and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking any explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement.

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with section 41 of the act: and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

R .V. Brittain.

R & H Accountancy Services.
7, Aylwin Close
Newquay
Cornwall
TR7 3EF

31 March 2025

Accounts



Trustees' Annual Report for the period

		Period start date					Period end date		
		Day	Month	Year			Day	Month	Year
From		01	09	2022	To		31	08	2023

Reference and administration details

Charity name	Roche Learning Village Partnership
Other names charity is known by	RLVP
Registered charity number (if any)	1101266
Charity's principal address	C/o Roche CP School Fore Street, Roche St Austell Postcode PL26 8EP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Emma Doble	Chairperson/Finance		
2	Alison Wootton		Resigned 04.01.2024	
3	Zac Bishop	Finance		
4	Anthony O'Mahony	Finance		
5	Jeremy Walden	Whistleblower/ Safeguarding		
6	Michelle Pascoe	Finance		
7				
8				
9				
10				
11				
12				
13				
14				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of advisor	Name	Address
Accountant	Robert Brittain	Newquay, Cornwall

Name of chief executive or names of senior staff members (Optional information)

Helen Jolliffe, RLVP Manager and Financial Administrator

Structure, governance and management

C , F F F , F , F

Type of governing document
(eg. trust deed, constitution)

Constitution adopted on 1st October 2002

How the charity is constituted
(eg. trust, association, company)

Association

Trustee selection methods
(eg. appointed by, elected by)

Trustees are appointed or re-appointed at the Annual General Meeting.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- Policies and procedures adopted for the induction and training of trustees.
- The charity's organisational structure and any wider network with which the charity works.
- Relationship with any related parties.
- Trustees' consideration of major risks and the system and procedures to manage them.

There are over 32 policies & procedures in place, including a Child Protection Policy, Health & Safety & Equal Opportunities Policy. Enhanced DBS checks are carried out prior to employment, trusteeship or joining the committee, with EY2 forms being completed for Ofsted purposes, when joining as a committee member and/or as the Nominated Person. References are gained before employment commences. These checks are carried out in line with statutory requirements and Safer Recruitment.

The childcare centre is OFSTED approved for children aged 0 to 8 years.

The RLVP always strive to build strong bonds with outside agencies and professionals, to provide the best quality of care and education for our children and families. The partnership works very closely with the local primary school and have forged strong working relationships with the Headteacher and School Governors. The Headteacher remains a trustee of the partnership and acts as the charity's whistle-blower and safeguarding representative.

The RLVP Manager aims to safeguard the staff, children and visitors who may attend the childcare centre, and its facilities, through risk assessments, site safety surveys, ongoing staff training and development.

Objectives and activities

Summary of the objects of the charity set out in its governing document

Advance the education of the residents of the Parish of Roche and its environs (the area of benefit) by providing and assisting in the provision of facilities for education and childcare.

Summary of the main activities in relation to these objects

Operation of all day childcare for 0 - 4-year children, during school term time, and “after-school” and “holiday clubs” for up to 11-year-olds, for 50 weeks of the year. This encourages parents and carers to re-train or return to work by offering affordable childcare costs and being able to signpost families to other professionals for support and guidance if required.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- Policy on grantmaking
- Policy programme related investment
- Contribution made by Volunteers

The partnership aims to provide strong links and relationships between the Childcare Centre and parents / carers, and welcome any suggestions, improvements, ideas, or visits that would ultimately benefit the children in their care and their families.

The partnership aims to support the local community as much as possible.

Achievements and performance

The continuation of the childcare centre’s excellent reputation, dedication, and high-quality standard of care within the ‘clay’ community, whilst maintaining more affordable fees during a continued cost of living crisis.

Childcare numbers have remained high due to parents placing them at the setting from an earlier age to learn how to socialise outside of their family home and to build their resilience, communication skills and self-esteem. Our lower daily charges have allowed many parents to return to work, alongside the financial support, for those eligible, through ‘Tax Free Childcare.’

Due to the RLVP having cash reserves, the trustees were able to ensure that all staff continue to receive fair pay, supporting everyone both financially and mentally. These reserves have also enabled repairs to the building and outside area, due to the aging of the property and grounds.

Staff retention remains a challenge with the early years and education sector with employees finding the role mentally challenging due to decreased financial support from local government and lack of special education facilities. This has increased advertising and recruitment costs, training, development, and the charity having to provide enhanced ratios for children with additional needs, within an already busy and stressful environment. All this is influencing the overall reserves held but is deemed appropriate being within the RLVP’s ethos, and within the constitution of the charity.

Training has continued via Microsoft TEAMS, with a few face-to-face courses starting very gradually through Cornwall Council. This has ensured that staff have remained up to date with good practice and the knowledge and confirmation that their needs are being met and staff feel valued. Staff Mental Awareness backing remains a high priority to ensure that employees feel supported and valued.

Financial review

Brief statement of the

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As of year-end 31/08/23 the RLVP held cash at bank of £325317, the bulk of which is a result of good financial management and tight control of charity funds. The RLVP's restricted childcare funds are appropriately allocated towards the maintenance and further development of the centre and improving the outcomes for our children.

Staff wages and salaries increased in April 2023 and in line with the living wage, being the highest proportion of the charity's expenses.

Funding needs to be set aside for future expenses such as maintenance, continuous training and progression of the staff and setting. Staff and parents need the reassurance that Pebbles has a future and can support families for years to come.

Recruiting new staff and training continues to be a high proportion of spending, alongside building renewals and repairs.

Outdoor play and learning remain a vital aspect of a child's positive mental well-being and development and the quietness of the sensory room provides the perfect room for small group work, including speech and language support and phonics etc.

The Reserve Policy highlights the need for such a cash reserve to be able to continue with our charitable aims and continue to move forward into the future.

Details of any funds materially in deficit

Not applicable

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- The charity's principal sources of funds (including any fundraising).
- How expenditure has supported the key objectives of the charity.
- Investment policy and objectives including any ethical investment policy adopted.

Our main source of income has been the LEA grant funding for the pre-school children, two-year-old funding, and parental fees. Early Years Pupil Premium is also received for eligible 3 – 4-year-olds and is spent accordingly. Childcare attendance has remained high.

Our private fees have not been increased since April 2022.

Our main expenditure is staff costs (salaries, training, recruitment & pensions). We constantly monitor performance through 'Self Evaluation, 'Action Plans,' staff supervisions and by attending regular training and employing high quality staff. The increase in the living/minimum wage has affected this expenditure. Providing 1:1 and enhanced ratios for children with additional needs has risen significantly over the past 12 months, being substantially self-funded.

Licences and membership fees continue to rise. Utility charges remain high. The manager sources new suppliers regularly in order to gain best value for money.

The Childcare Centre is continuing to purchase new equipment and resources due to general 'wear and tear.' The garden is constantly being developed to meet the needs of the children. Restricted childcare funding helps towards these costs.

There has been no change to the agreement between Cornwall Council and the RLVP with regards to rent, although discussions between the RLVP & Cornwall Council have continued to be intermittent since November 2022. The RLVP are currently still responsible for all maintenance and repairs to the building in lieu of rent charges.

The facilities at Pebbles are used by the charity - Roche Aid in Sickness when required.

Other optional information

Future Plans

Roche Pebbles Childcare Centre

To continue to promote the benefits of attending forest school sessions at Pebbles. The great work of our Senco for children with developmental delay or additional needs is also being promoted widely, particularly as the referral process to access outside agencies and professional support is such a long and slow procedure.

The RLVP will continue to work closely with other professionals and outside agencies within the setting to support the children in their care.

The Childcare Centre will continue to be promoted to remain a valuable facility for the community at an affordable cost if and when requested

Seeking new ways in which the community can be supported in addition to the childcare centre.

Declaration

F , F , F FF F F , F , F

Signed F F , F ,

Signature(s)	edoble	
Full name(s)	Mrs Emma Doble	
Position (eg secretary, chair, etc)	Chair	

Date 16th May 2024

Roche Learning Village Partnership

Financial Statements

For the Year Ended 31 August 2023.

Independent examiner's report to the Trustees of Roche Learning Village Partnership

This report on the accounts of the Partnership for the year ended 31st August 2023 is in respect of an examination carried out under s.43 of the Charities Act 1993 ('the Act'). The accounts are set out on page 3 to 8.

Respective responsibilities of the Trustees and the examiner.

As the Trustees of the Partnership you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Act does not apply. It is my responsibility to state on the basis of procedures specified in the General Directions given by the Charity Commissioners whether particular matters have come to my attention.

Basis of this report.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act. That examination includes a review of the accounting records kept by the Partnership and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking any explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement.

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- To keep accounting records in accordance with section 41 of the act: and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.



R.V. Brittain.

R & H Accountancy Services.
7, Aylwin Close
Newquay
Cornwall
TR7 3EF

26 February 2024

ROCHE LEARNING VILLAGE PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2023

		Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	Notes	£	£	£	£
A Incoming Resources					
Incoming Resources from charitable activities					
Childcare and grants	3	315,211	290	315,501	308,598
Total Incoming Resources		<u>315,211</u>	<u>290</u>	<u>315,501</u>	<u>308,598</u>
B Resources Expended					
Costs of generating funds					
Charitable Activities	4	308,082	290	308,372	302,424
Governance Costs		785	0	785	735
Total Resources expended		<u>308,867</u>	<u>290</u>	<u>309,157</u>	<u>303,209</u>
Net incoming resources and movement in funds		<u>6,344</u>	<u>0</u>	<u>6,344</u>	<u>5,389</u>
D Reconciliation of funds					
Total Funds brought forward		327,423	28,547	355,970	350,581
Total Funds carried forward		<u>333,767</u>	<u>28,547</u>	<u>362,314</u>	<u>355,970</u>

ROCHE LEARNING VILLAGE PARTNERSHIP

BALANCE SHEET

31 August 2023

			2023	2022
			£	£
A	FIXED ASSETS	Note		
	Tangible Assets	8	37,472	39,850
	TOTAL FIXED ASSETS		<u>37,472</u>	<u>39,850</u>
B	CURRENT ASSETS			
	Cash at Bank		325,237	316,515
	Cash in hand		<u>80</u>	<u>80</u>
	TOTAL CURRENT ASSETS		325,317	316,595
C	LIABILITIES			
	Creditors: Amount falling due within one year	10	<u>475</u>	<u>475</u>
	NET CURRENT ASSETS		324,842	316,120
	NET ASSETS		<u>362,314</u>	<u>355,970</u>
D	THE FUNDS OF THE CHARITY			
	RESTRICTED INCOME FUNDS		28,547	28,547
	TOTAL UNRESTRICTED INCOME FUNDS		333,767	327,423
	TOTAL CHARITY FUNDS	11	<u>362,314</u>	<u>355,970</u>

These financial statements were approved by the trustees on.....
and are signed on their behalf by :

Emma Doble

Chairperson

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2023

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Charities Act 1993.

Grants

Grants and other resources are included in the Statement of Financial activities when the organisation is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Play equipment	-	25% reducing balance
Refurbishment costs	-	4% straight line

2. REFURBISHMENT COSTS

Refurbishment costs have been depreciated consistent with the provisions of the 25 year lease.

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2023

3.INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Childcare and Grants				
Childcare fees and Rents	315,211	0	315,211	302,568
Grants- EYDCP Cornwall CC	0	290	290	6,030
	<u>315,211</u>	<u>290</u>	<u>315,501</u>	<u>308,598</u>

4.COSTS OF GENERATING FUNDS

	Activities Undertaken Directly	Support Costs	Total 2023	Total 2022
	£	£	£	£
Childcare	<u>266,920</u>	<u>42,235</u>	<u>309,155</u>	<u>303,209</u>

	2023	2022
	£	£
Support Costs		
Management	26,173	23,254
Insurance	2,838	2,616
Independent examination	220	220
Security	497	782
Cleaning	12,507	6,403
	<u>42,235</u>	<u>33,275</u>

5.No trustees received any emoluments during the year.

6.STAFF COSTS AND EMOLUMENTS

	Total 2023	Total 2022
	£	£
Gross wages and Salaries	253,661	242,355
Employers National Insurance Contribution	14,033	19,783
	<u>267,694</u>	<u>262,138</u>

No employee received emoluments of over £60,000 during the year (2022 Nil)

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2023

7.EMPLOYEE STATISTICS

	2023	2022
The average number of staff employed by the charity during the financial year amounted to	<u>17</u>	<u>17</u>

8.TANGIBLE FIXED ASSETS

	Equipment	Buildings	Total 2023	Total 2022
	£	£	£	£
ASSET COST				
Balance brought forward	39,879	64,106	103,985	103,037
Additions	1,072		1,072	948
Balance carried forward	<u>40,951</u>	<u>64,106</u>	<u>105,057</u>	<u>103,985</u>
ACCUMULATED DEPRECIATION				
Balance brought forward	33,152	30,984	64,136	58,801
Charge for the year	2,136	1,313	3,449	5,334
Balance carried forward	<u>35,288</u>	<u>32,297</u>	<u>67,585</u>	<u>64,135</u>
NET BOOK VALUE				
Brought forward	7,033	32,817	39,850	44,233
Carried forward	<u>5,663</u>	<u>31,809</u>	<u>37,472</u>	<u>39,850</u>

Note - Balances brought forward adjusted for Assets that had been written down to zero.

10.CREDITORS:Amounts falling due within one year

	2023	2022
	£	£
Accruals Accountancy	<u>475</u>	<u>475</u>

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2023

Note 11

	Fund Balance B/Fwd		Incoming Resources		Outgoing Resources		Fund Balance C/Fwd		Analysis of Assets & Liabilities	
	£		£		£		£		£	
Restricted Income Fund										
Surestart Child Centre										
Refurbishment	28,547		290		290		A	28,547		
									12,150	16,397

Unrestricted Income Funds

Other	327,423	315,211	308,867	B	333,767	25,322	308,445
	355,970	315,501	309,157		362,314	37,472	324,842

Note

A.

This fund was created by grant to refurbish the child centre and provided for moveable equipment within it.
A lease for the child centre is the subject of ongoing negotiation.
All refurbishment costs are depreciated at 4% straight line.

B.

These funds represent grants and surpluses from charitable income-generating activities.

Accounts



Trustees' Annual Report for the period

		Period start date					Period end date		
From		Day	Month	Year	To		Day	Month	Year
		01	09	2021			31	08	2022

Reference and administration details

Charity name Roche Learning Village Partnership

Other names charity is known by RLVP

Registered charity number (if any) 1101266

Charity's principal address C/o Roche CP School

Fore Street, Roche

St Austell

Postcode

PL26 8EP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Emma Doble	Chairperson		
2	Alison Wootton			
3	Lesley Gould			
4	Zac Bishop			
5	Jeremy Walden	Whistleblower/ Safeguarding		
6	Anthony O'Mahony			
7	Michelle Pascoe			
8				
9				
10				
11				
12				
13				
14				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of advisor	Name	Address
Accountant	Robert Brittain	Newquay, Cornwall

Name of chief executive or names of senior staff members (Optional information)

Helen Jolliffe, RLVP Manager and Financial Administrator

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution adopted on 1 st October 2002
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Trustees are appointed or re-appointed at the Annual General Meeting.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- Policies and procedures adopted for the induction and training of trustees.
- The charity's organisational structure and any wider network with which the charity works.
- Relationship with any related parties.
- Trustees' consideration of major risks and the system and procedures to manage them.

There are over 33 policies & procedures in place, including a Child Protection Policy, Health & Safety & Equal Opportunities Policy. Enhanced DBS checks are carried out prior to employment, trusteeship or joining the committee, with EY2 forms being completed for Ofsted purposes, when joining as a committee member and/or as the Nominated Person. References are gained before employment commences. These checks are carried out in line with statutory requirements and Safer Recruitment.

The childcare centre is OFSTED approved for children aged 0 to 8 years.

The RLVP always strive to build strong bonds with outside agencies and professionals, to provide the best quality of care and education for our children and families. The partnership works very closely with the local primary school and have forged strong working relationships with the Headteacher and School Governors. The Headteacher remains a trustee of the partnership and acts as the charity's whistle-blower and safeguarding representative, and the Vice-Chair of the Governing Body is our Chair.

The RLVP Manager aims to safeguard the staff, children and visitors who may attend the childcare centre, and its facilities, through risk assessments, site safety surveys, ongoing staff training and development.

Objectives and activities

Summary of the objects of the charity set out in its governing document

Advance the education of the residents of the Parish of Roche and its environs (the area of benefit) by providing and assisting in the provision of facilities for education and childcare.

Summary of the main activities in relation to these objects

Operation of all day childcare for 0 - 4-year children, during school term time, and “after-school” and “holiday clubs” for up to 11-year-olds, for 50 weeks of the year. This encourages parents and carers to re-train or return to work by offering affordable childcare costs and being able to signpost families to other professionals for support and guidance if required.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- Policy on grantmaking
- Policy programme related investment
- Contribution made by Volunteers

The partnership aims to provide strong links and relationships between the Childcare Centre and parents / carers, and welcome any suggestions, improvements, ideas, or visits that would ultimately benefit the children in their care and their families.

The partnership aims to support the local community as much as possible.

Achievements and performance

The continuation of the childcare centre’s excellent reputation, dedication, and high-quality standard of care within the ‘clay’ community, whilst maintaining more affordable fees during a continued cost of living crisis.

Childcare numbers have remained high due to parents placing them at the setting from an earlier age to learn how to socialise outside of their family home and to build their resilience, communication skills and self-esteem. Our lower daily charges have allowed many parents to return to work, alongside the financial support, for those eligible, through ‘Tax Free Childcare.’

Due to the RLVP having cash reserves, the trustees were able to ensure that all staff received fair pay, supporting everyone both financially and mentally. These reserves have also enabled repairs to the centre’s roof and outside area, due to the aging of the property and grounds.

Staff retention has been challenging with employees finding the sector mentally challenging due to decreased financial support from local government and lack of special education facilities. This has increased advertising and recruitment costs, training, development, and the charity having to provide enhanced ratios for children with additional needs, within an already busy and stressful environment. All this is influencing the overall reserves held but is deemed appropriate being within the RLVP’s ethos, and within the constitution of the charity.

Training has continued via Microsoft TEAMS, with a few face-to-face courses starting very gradually through Cornwall Learning. This has ensured that staff have remained up to date with good practice and the knowledge and confirmation that their needs are being met and staff feel valued. Staff Mental Awareness training has been attended by the manager to support staff currently struggling with their own mental wellbeing.

Financial review

Brief statement of the charity's policy on reserves

As of year-end 31/08/22 the RLVP held cash at bank of £316,595, the bulk of which is a result of good financial management and tight control of charity funds. The RLVP's restricted childcare funds are appropriately allocated towards the maintenance and further development of the centre and improving the outcomes for our children.

Staff wages and salaries increased in April 2022 and in line with the living wage, being the highest proportion of the charity's expenses.

Funding needs to be set aside for future expenses such as maintenance, continuous training and progression of the staff and setting. Staff and parents need the reassurance that Pebbles has a future and can support families for years to come.

Recruiting new staff and training continues to be a high proportion of spending, alongside building renewals and repairs.

Outdoor play and learning remain a vital aspect of a child's positive mental well-being and development and the quietness of the sensory room provides the perfect room for small group work, including speech and language support and phonics etc.

The Reserve Policy highlights the need for such a cash reserve to be able to continue with our charitable aims and continue to move forward into the future.

Details of any funds materially in deficit

Not applicable

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- The charity's principal sources of funds (including any fundraising).
- How expenditure has supported the key objectives of the charity.
- Investment policy and objectives including any ethical investment policy adopted.

Our main source of income has been the LEA grant funding for the pre-school children, two-year-old funding, and parental fees. Early Years Pupil Premium is also received for eligible 3 – 4-year-olds and is spent accordingly. Childcare attendance has remained high.

Our fees increased in April 2022, but remain lower than many settings within the area.

Our main expenditure is staff costs (salaries, training, recruitment & pensions). We constantly monitor performance through the settings 'Self Evaluation,' 'Action Plans,' staff supervisions and by attending regular training and employing high quality staff. The increase in the living/minimum wage has affected this expenditure. Providing 1:1 and enhanced ratios for children with additional needs has risen significantly over the past 12 months, all currently being self-funded.

Licences and membership fees are on the increase especially with regards to using computer programmes and software. Utility charges remain high. The manager sources new suppliers regularly in order to gain best value for money.

The Childcare Centre is continuing to purchase new equipment and resources due to general 'wear and tear.' The garden is constantly being

developed to meet the needs of the children. Restricted childcare funding helps towards these costs.

There has been no change to the agreement between Cornwall Council and the RLVP with regards to rent. The RLVP are currently still responsible for all maintenance and repairs to the building in lieu of rent charges. There is still no update regarding this matter, although a meeting and visit was carried out in November 2022 to re-visit the site. No further action has been requested so far!

The RLVP are continuing to support the local yoga group and provide a room within the childcare centre on a weekly basis. The facilities are also used by the charity - Roche Aid in Sickness when required.

Other optional information

Future Plans

Roche Pebbles Childcare Centre

To continue to promote the benefits of attending forest school sessions at Pebbles. The great work of our Senco for children with developmental delay or additional needs is also being promoted widely, particularly as the referral process to access outside agencies and professional support is such a long and slow procedure.

The RLVP will continue to work closely with other professionals and outside agencies within the setting to support the children in their care.

The Childcare Centre will continue to be promoted to remain a valuable facility for the community at an affordable cost.

Seeking new ways in which the community can be supported in addition to the childcare centre.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>edoble</i>	
Full name(s)	Mrs Emma Doble	
Position (eg secretary, chair, etc)	Chair	
Date	23th May 2023	

Roche Learning Village Partnership

Financial Statements

For the Year Ended 31 August 2022.

Independent examiner's report to the Trustees of Roche Learning Village Partnership

This report on the accounts of the Partnership for the year ended 31st August 2022 is in respect of an examination carried out under s.43 of the Charities Act 1993 ('the Act'). The accounts are set out on page 3 to 8.

Respective responsibilities of the Trustees and the examiner.

As the Trustees of the Partnership you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Act does not apply. It is my responsibility to state on the basis of procedures specified in the General Directions given by the Charity Commissioners whether particular matters have come to my attention.

Basis of this report.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act. That examination includes a review of the accounting records kept by the Partnership and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking any explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement.

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- To keep accounting records in accordance with section 41 of the act: and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

R .V. Brittain.

R & H Accountancy Services.
7, Aylwin Close
Newquay
Cornwall
TR7 3EF

16 March 2023

ROCHE LEARNING VILLAGE PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2022

		Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	Notes	£	£	£	£
A Incoming Resources					
Incoming Resources from charitable activities					
Childcare and grants	3	302,568	6,030	308,598	223,620
Total Incoming Resources		<u>302,568</u>	<u>6,030</u>	<u>308,598</u>	<u>223,620</u>
B Resources Expended					
Costs of generating funds					
Charitable Activities	4	296,394	6,030	302,424	224,820
Governance Costs		785	0	785	735
Total Resources expended		<u>297,179</u>	<u>6,030</u>	<u>303,209</u>	<u>225,555</u>
Net incoming resources and movement in funds		<u>5,389</u>	<u>0</u>	<u>5,389</u>	<u>-1,935</u>
D Reconciliation of funds					
Total Funds brought forward		322,034	28,547	350,581	352,516
Total Funds carried forward		<u>327,423</u>	<u>28,547</u>	<u>355,970</u>	<u>350,581</u>

ROCHE LEARNING VILLAGE PARTNERSHIP

BALANCE SHEET

31 August 2022

			2022	2021
		£	£	£
	Note			
A	FIXED ASSETS			
	Tangible Assets	8	39,850	44,233
	TOTAL FIXED ASSETS		<u>39,850</u>	<u>44,233</u>
B	CURRENT ASSETS			
	Cash at Bank		316,515	306,693
	Cash in hand		<u>80</u>	<u>80</u>
	TOTAL CURRENT ASSETS		316,595	306,773
C	LIABILITIES			
	Creditors: Amount falling due within one year	10	<u>475</u>	<u>425</u>
	NET CURRENT ASSETS		316,120	306,348
	NET ASSETS		<u><u>355,970</u></u>	<u><u>350,581</u></u>
D	THE FUNDS OF THE CHARITY			
	RESTRICTED INCOME FUNDS		28,547	28,547
	TOTAL UNRESTRICTED INCOME FUNDS		327,423	322,034
	TOTAL CHARITY FUNDS	11	<u><u>355,970</u></u>	<u><u>350,581</u></u>

These financial statements were approved by the trustees on.....
and are signed on their behalf by :

Emma Doble

Chairperson

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2022

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Charities Act 1993.

Grants

Grants and other resources are included in the Statement of Financial activities when the organisation is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Play equipment	-	25% reducing balance
Refurbishment costs	-	4% straight line

2. REFURBISHMENT COSTS

Refurbishment costs have been depreciated consistent with the provisions of the 25 year lease.

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2022

3.INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Childcare and Grants				
Childcare fees and Rents	302,568	0	302,568	81,566
Grants- EYDCP Cornwall CC	0	6,030	6,030	142,054
	<u>302,568</u>	<u>6,030</u>	<u>308,598</u>	<u>223,620</u>

4.COSTS OF GENERATING FUNDS

	Activities Undertaken Directly	Support Costs	Total 2022	Total 2021
	£	£	£	£
Childcare	<u>269,933</u>	<u>33,276</u>	<u>303,209</u>	<u>225,555</u>

	2022	2021
	£	£
Support Costs		
Management	23,254	21,076 Income generated
Insurance	2,616	2,216 Income generated
Independent examination	220	220 Income generated
Security	782	340 Income generated
Cleaning	6,403	4,718 Income generated
	<u>33,276</u>	<u>28,570</u>

5.No trustees received any emoluments during the year.

6.STAFF COSTS AND EMOLUMENTS

	Total 2022	Total 2021
	£	£
Gross wages and Salaries	242,355	225,456
Employers National Insurance Contribution	19,783	8,779
	<u>262,138</u>	<u>234,235</u>
Less Furlough payments received	-	23,356
	<u>262,138</u>	<u>210,879</u>

No employee received emoluments of over £60,000 during the year (2021 Nil)

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2022

7.EMPLOYEE STATISTICS

	2022	2021
The average number of staff employed by the charity during the financial year amounted to	<u>17</u>	<u>17</u>

8.TANGIBLE FIXED ASSETS

	Equipment	Buildings	Total 2022	Total 2021
	£	£	£	£
ASSET COST				
Balance brought forward	38,932	64,106	103,037	90,858
Additions	948		948	12,178
Balance carried forward	<u>39,880</u>	<u>64,106</u>	<u>103,985</u>	<u>103,036</u>
ACCUMULATED DEPRECIATION				
Balance brought forward	30,077	28,724	58,801	53,099
Charge for the year	2,770	2,564	5,334	5,702
Balance carried forward	<u>32,847</u>	<u>31,288</u>	<u>64,135</u>	<u>58,801</u>
NET BOOK VALUE				
Brought forward	8,849	35,383	44,233	37,757
Carried forward	<u>7,033</u>	<u>32,817</u>	<u>39,850</u>	<u>44,233</u>

Note - Balances brought forward adjusted for Assets that had been written down to zero.

10.CREDITORS:Amounts falling due within one year

	2022	2021
	£	£
Accruals Accountancy	<u>475</u>	<u>425</u>

NOTES TO THE FINANCIAL STATEMENTS

Note

B. These funds represent grants and surpluses from charitable income-generating activities.

R and H Accountancy Services

Roche Learning Village Partnership
Fore St,
Roche,
St Austell,
Cornwall
PL26 8EP

16 March 2023

Invoice

Preparation of Final Accounts, and
Statement of Financial Activities
for the Year ended 31 August 2022

Carry out an independent examination of the records and accounts
and report thereon.

£475.00

Bank details:

Account Name; R V Brittain
Account number ; 013192868
Sort Code : 309728
Bank : Lloyds

Independent examiner's report to the Trustees of Roche Learning Village Partnership

This report on the accounts of the Partnership for the year ended 31st August 2022 is in respect of an examination carried out under s.43 of the Charities Act 1993 ('the Act'). The accounts are set out on page 3 to 8.

Respective responsibilities of the Trustees and the examiner.

As the Trustees of the Partnership you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Act does not apply. It is my responsibility to state on the basis of procedures specified in the General Directions given by the Charity Commissioners whether particular matters have come to my attention.

Basis of this report.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act. That examination includes a review of the accounting records kept by the Partnership and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking any explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement.

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 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

R .V. Brittain.

R & H Accountancy Services.
7, Aylwin Close
Newquay
Cornwall
TR7 3EF

16 March 2023

Accounts



Trustees' Annual Report for the period

		Period start date					Period end date		
From		Day	Month	Year	To		Day	Month	Year
		01	09	2020			31	08	2021

Reference and administration details

Charity name Roche Learning Village Partnership

Other names charity is known by RLVP

Registered charity number (if any) 1101266

Charity's principal address C/o Roche CP School

Fore Street, Roche

St Austell

Postcode

PL26 8EP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Emma Doble	Chairperson		
2	Alison Wootton			
4	Lesley Gould			
10	Zac Bishop			
11	Jeremy Walden	Whistleblower/ Safeguarding		
12	Anthony O'Mahony			
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of advisor	Name	Address
Accountant	Robert Brittain	Newquay, Cornwall

Name of chief executive or names of senior staff members (Optional information)

Helen Jolliffe, RLVP Manager and Financial Administrator

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution adopted on 1 st October 2002
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Trustees are appointed or re-appointed at the Annual General Meeting.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- Policies and procedures adopted for the induction and training of trustees.
- The charity's organisational structure and any wider network with which the charity works.
- Relationship with any related parties.
- Trustees' consideration of major risks and the system and procedures to manage them.

There are over 33 policies & procedures in place, including a Child Protection Policy, Health & Safety & Equal Opportunities Policy. Enhanced DBS checks are carried out prior to employment, trusteeship or joining the committee, with EY2 forms being completed for Ofsted purposes, when joining as a committee member and/or as the Nominated Person. References are gained before employment commences. These checks are carried out in line with statutory requirements.

The childcare centre is OFSTED approved for children aged 0 to 8 years.

The RLVP always strive to build strong bonds with outside agencies and professionals, to provide the best quality of care and education for our children and families. The partnership works very closely with the local primary school and have forged strong working relationships with the Headteacher and School Governors. The Headteacher remains a trustee of the partnership and acts as the charity's whistle-blower and safeguarding representative.

The RLVP Manager aims to safeguard the staff, children and visitors who may attend any of our facilities on the school site, through risk assessments, site safety surveys, ongoing staff training and development.

Objectives and activities

Summary of the objects of the charity set out in its governing document

Advance the education of the residents of the Parish of Roche and its environs (the area of benefit) by providing and assisting in the provision of facilities for education and childcare.

Summary of the main activities in relation to these objects

Operation of all day childcare for 0 - 4-year children, during school term time, and “after-school” and “holiday clubs” for up to 11-year-olds, for 50 weeks of the year. This encourages parents and carers to re-train or return to work by offering affordable childcare costs and being able to signpost families to other professionals for support and guidance if required.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- Policy on grantmaking
- Policy programme related investment
- Contribution made by Volunteers

The partnership aims to provide strong links and relationships between the Childcare Centre and parents / carers, and welcome any suggestions, improvements, ideas, or visits that would ultimately benefit the children in their care and their families.

The partnership aims to support the local community as much as possible.

Achievements and performance

R

The continuation of the childcare centre’s excellent reputation, dedication, and high-quality standard of care within the ‘clay’ community, during yet another difficult year following from the Covid pandemic.

Roche Pebbles remained fully open to continue with their valuable work in supporting and helping the community and families in need. Childcare numbers increased significantly due to parents placing them at the setting from an earlier age in order to learn how to socialise outside of their family home and to build their resilience, communication skills and self-esteem.

Covid risk assessments and control measures remain in place, albeit amended, to ensure that everyone remains as safe as possible during changes in legislation and government guidelines. Costs remain higher than previous years as PPE costs have not returned to pre-covid times.

Due to the RLVP having cash reserves, the trustees were able to ensure that all staff received fair pay, supporting everyone both financially and mentally.

Staff retention has remained high and recruitment successful during a time whereby education settings and nurseries are all in need of high quality and experienced staff, due to childcare demand.

Promotion has been offered and taken within the setting which has maintained good staff morale and confidence that any personal aspirations could be fulfilled.

Training has continued via Microsoft TEAMS, with a few face-to-face courses starting very gradually through Cornwall Learning. This has ensured that staff have remained up to date with good practice and needing to learn the new EYFS framework and assessment process that will come into force September 2021.

Financial review

Brief statement of the charity's policy on reserves

As of year end 31/08/21 the RLVP held cash at bank of £306,773, the bulk of which is a result of good financial management and tight control of charity funds. The RLVP's restricted childcare funds are appropriately allocated towards the maintenance and further development of the centre and improving the outcomes for our children.

Staff wages and salaries increased in April 2021 and in line with the living wage, being the highest proportion of the charities expenses.

Funding needs to be set aside for future expenses such as maintenance, continuous training and progression of the staff and setting. Staff and parents need the reassurance that Pebbles has a future and can support families for years to come.

The Forest school and sensory room require resources, equipment, and further training for staff. One staff member has started their Level 3 Forest School Leadership qualification.

Outdoor play and learning remain a vital aspect of a child's positive mental well-being and development and the quietness of the sensory room provides the perfect room for small group work, including speech and language support and phonics etc.

The Reserve Policy highlights the need for such a cash reserve in order to be able to continue with our charitable aims and continue to move forward into the future.

Details of any funds materially in deficit

Not applicable

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- The charity's principal sources of funds (including any fundraising).
- How expenditure has supported the key objectives of the charity.
- Investment policy and objectives including any ethical investment policy adopted.

Our main source of income has been the LEA grant funding for the pre-school children, two year old funding and parental fees. Early Years Pupil Premium is also received for eligible 3 – 4 year olds and is spent accordingly. Numbers have remained slightly lower than normal but have started to increase slowly throughout the year.

Our fees have remained unchanged since May 2018 to help to support families during this time.

Our main expenditure is staff costs. We constantly monitor performance through the settings 'Self Evaluation, 'Action Plans,' staff supervisions and attend regular training to employ high quality staff. The increase in the living/minimum wage has affected this expenditure.

Funds will be required in the future to continue to support the increase in salaries and pensions. Ofsted and the Department for Education have also stated that staff qualifications should be at a higher level which will undoubtedly incur a higher hourly rate in order to attract appropriate candidates.

Licences and membership fees are on the increase especially with regards to using computer programmes and software. Utility charges are also ever increasing. The manager sources new suppliers regularly in

order to gain best value for money. PPE and cleaning products have risen in price dramatically! All costs have increased.

The Childcare Centre is continuing to purchase new equipment and resources due to general 'wear and tear.' The garden is constantly being developed to meet the needs of the children. Restricted childcare funding helps towards these costs.

There has been no change to the agreement between Cornwall Council and the RLVP with regards to rent. The RLVP are currently still responsible for all maintenance and repairs to the building in lieu of rent charges. There is still no update regarding this matter.

The RLVP are continuing to support the local yoga group and provide a room within the childcare centre on a weekly basis. The facilities are also used by the charity - Roche Aid in Sickness when required.

Other optional information

Future Plans

Roche Pebbles Childcare Centre

To continue to promote the benefits of attending forest school sessions at Pebbles and for a staff member to complete their leadership qualification. The great work of our Senco for children with developmental delay or additional needs is also being promoted widely, particularly as the referral process to access outside agencies and professional support is such a long and slow procedure. Further training has been accessed by our Senco to ensure that children are supported to the best of our ability.

The RLVP will continue to work closely with other professionals and outside agencies within the setting to support the children in their care.

The Childcare Centre will continue to be promoted to remain a valuable facility for the community.

Seeking new ways in which the community can be supported in addition to the childcare centre.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	edoble	
Full name(s)	Mrs Emma Doble	
Position (eg secretary, chair, etc)	Chair	
Date	26 th May 2022	

Roche Learning Village Partnership

Financial Statements

For the Year Ended 31 August 2021.

Independent examiner's report to the Trustees of Roche Learning Village Partnership

This report on the accounts of the Partnership for the year ended 31st August 2021 is in respect of an examination carried out under s.43 of the Charities Act 1993 ('the Act'). The accounts are set out on page 3 to 8.

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

R .V. Brittain.

CIPFA

R & H Accountancy Services.
7, Aylwin Close
Newquay
TR7 3EF

15 February 2022

ROCHE LEARNING VILLAGE PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2021

		Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	Notes	£	£	£	£
A Incoming Resources					
Incoming Resources from charitable activities					
Childcare and grants	3	81,566	142,054	223,620	246,647
Total Incoming Resources		<u>81,566</u>	<u>142,054</u>	<u>223,620</u>	<u>246,647</u>
B Resources Expended					
Costs of generating funds					
Charitable Activities	4	81,962	142,858	224,820	254,487
Governance Costs		735	0	735	735
Total Resources expended		<u>82,697</u>	<u>142,858</u>	<u>225,555</u>	<u>255,222</u>
Net incoming resources and movement in funds		<u>-1,131</u>	<u>-804</u>	<u>-1,935</u>	<u>-8,575</u>
D Reconciliation of funds					
Total Funds brought forward		323,165	29,351	352,516	361,091
Total Funds carried forward		<u>322,034</u>	<u>28,547</u>	<u>350,581</u>	<u>352,516</u>

ROCHE LEARNING VILLAGE PARTNERSHIP

BALANCE SHEET

31 August 2021

			2021	2020
		£	£	£
	Note			
A	FIXED ASSETS			
	Tangible Assets	8	44,233	37,757
	TOTAL FIXED ASSETS		<u>44,233</u>	<u>37,757</u>
B	CURRENT ASSETS			
	Cash at Bank		306,693	336,556
	Cash in hand		<u>80</u>	<u>80</u>
	TOTAL CURRENT ASSETS		306,773	336,636
C	LIABILITIES			
	Creditors: Amount falling due within one year	10	<u>425</u>	<u>21,877</u>
	NET CURRENT ASSETS		306,348	314,759
	NET ASSETS		<u><u>350,581</u></u>	<u><u>352,516</u></u>
D	THE FUNDS OF THE CHARITY			
	RESTRICTED INCOME FUNDS		28,547	29,351
	TOTAL UNRESTRICTED INCOME FUNDS		322,034	323,165
	TOTAL CHARITY FUNDS	11	<u><u>350,581</u></u>	<u><u>352,516</u></u>

These financial statements were approved by the trustees on.....
and are signed on their behalf by :

Mrs Cath Oliver

Chairperson

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2021

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Charities Act 1993.

Grants

Grants and other resources are included in the Statement of Financial activities when the organisation is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Play equipment	-	25% reducing balance
Refurbishment costs	-	4% straight line

2. REFURBISHMENT COSTS

Refurbishment costs have been depreciated consistent with the provisions of the 25 year lease.

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2021

3.INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Childcare and Grants				
Childcare fees and Rents	81,566	0	81,566	94,647
Grants- EYDCP Cornwall CC	0	142,054	142,054	152,000
	<u>81,566</u>	<u>142,054</u>	<u>223,620</u>	<u>246,647</u>

4.COSTS OF GENERATING FUNDS

	Activities Undertaken Directly	Support Costs	Total 2021	Total 2020
	£	£	£	£
Childcare	<u>196,985</u>	<u>28,570</u>	<u>225,555</u>	<u>255,222</u>

	2021	2020
	£	£
Support Costs		
Management	21,076	21,394 Income generated
Insurance	2,216	1,710 Income generated
Independent examination	220	220 Income generated
Security	340	397 Income generated
Cleaning	4,718	4,097 Income generated
	<u>28,570</u>	<u>27,818</u>

5.No trustees received any emoluments during the year.

6.STAFF COSTS AND EMOLUMENTS

	Total 2021	Total 2020
	£	£
Gross wages and Salaries	225,456	243,882
Employers National Insurance Contribution	8,779	8,132
	<u>234,235</u>	<u>252,014</u>
Less Furlough payments received	23,356	27,359
	<u>210,879</u>	<u>224,655</u>

No employee received emoluments of over £60,000 during the year (2020 Nil)

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2021

7.EMPLOYEE STATISTICS

	2021	2020
The average number of staff employed by the charity during the financial year amounted to	<u>17</u>	<u>17</u>

8.TANGIBLE FIXED ASSETS

	Equipment	Buildings	Total	Total
	£	£	2021	2020
			£	£
ASSET COST				
Balance brought forward	37,623	56,506	94,129	83,603
Additions	4,578	7,600	12,178	10,526
Balance carried forward	<u>42,201</u>	<u>64,106</u>	<u>106,307</u>	<u>94,129</u>
ACCUMULATED DEPRECIATION				
Balance brought forward	31,306	25,066	56,372	51,550
Charge for the year	2,046	3,656	5,702	4,822
Balance carried forward	<u>33,352</u>	<u>28,722</u>	<u>62,074</u>	<u>56,372</u>
NET BOOK VALUE				
Brought forward	6,317	31,439	37,757	32,053
Carried forward	<u>8,849</u>	<u>35,383</u>	<u>44,233</u>	<u>37,757</u>

10.CREDITORS:Amounts falling due within one year

	2021	2020
	£	£
Accruals Accountancy	425	425
Payments in Advance Cornwall Council Grant	<u>-</u>	<u>21,452</u>
	<u>425</u>	<u>21,877</u>

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2021

Note 11	Fund				Analysis of	
	Balance		Incoming		Assets & Liabilities	
	B/Fwd	Resources	Outgoing	Resources	Tangible Assets	Net Current Assets/Liabilities
	£	£	£	£	£	£
Restricted Income Fund						
Surestart Child Centre						
Refurbishment	29,351	142,054	142,858	A	28,547	14,321
						14,226
Unrestricted Income Funds						
Other	323,165	82,962	84,093	B	322,034	29,912
	352,516	225,016	226,951		350,581	44,233
						292,122
						306,348

Note

A. This fund was created by grant to refurbish the child centre and provided for moveable equipment within it.
A lease for the child centre is the subject of ongoing negotiation.
All refurbishment costs are depreciated at 4% straight line.

B. These funds represent grants and surpluses from charitable income-generating activities.

Roche Learning Village Partnership

Financial Statements

For the Year Ended 31 August 2021.

Independent examiner's report to the Trustees of Roche Learning Village Partnership

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ROCHE LEARNING VILLAGE PARTNERSHIP

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ROCHE LEARNING VILLAGE PARTNERSHIP

BALANCE SHEET

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and are signed on their behalf by :

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Chairperson

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2021

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ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2021

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ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2021

7.EMPLOYEE STATISTICS

	2021	2020
The average number of staff employed by the charity during the financial year amounted to	17	17

8.TANGIBLE FIXED ASSETS

	Equipment	Buildings	Total 2021	Total 2020
	£	£	£	£
ASSET COST				
Balance brought forward	37,623	56,506	94,129	83,603
Additions	4,578	7,600	12,178	10,526
Balance carried forward	42,201	64,106	106,307	94,129
ACCUMULATED DEPRECIATION				
Balance brought forward	31,306	25,066	56,372	51,550
Charge for the year	2,046	3,656	5,702	4,822
Balance carried forward	33,352	28,722	62,074	56,372
NET BOOK VALUE				
Brought forward	6,317	31,439	37,757	32,053
Carried forward	8,849	35,383	44,233	37,757

10.CREDITORS:Amounts falling due within one year

	2021	2020
	£	£
Accruals Accountancy	425	425
Payments in Advance Cornwall Council Grant	-	21,452
	425	21,877

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2021

Note 11	Fund				Analysis of	
	Balance		Outgoing		Assets & Liabilities	
	B/Fwd	Incoming Resources	Resources	Balance C/Fwd	Tangible Assets	Net Current Assets/Liabilities
	£	£	£	£	£	£
Restricted Income Fund						
Surestart Child Centre						
Refurbishment	29,351	142,054	142,858	A 28,547	14,321	14,226

Note

A. This fund was created by grant to refurbish the child centre and provided for moveable equipment within it.
A lease for the child centre is the subject of ongoing negotiation.
All refurbishment costs are depreciated at 4% straight line.

B. These funds represent grants and surpluses from charitable income-generating activities.

Accounts



Trustees' Annual Report for the period

		Period start date					Period end date		
From		Day	Month	Year	To		Day	Month	Year
		01	09	2019			31	08	2020

Reference and administration details

Charity name Roche Learning Village Partnership

Other names charity is known by RLVP

Registered charity number (if any) 1101266

Charity's principal address C/o Roche CP School

Fore Street, Roche

St Austell

Postcode

PL26 8EP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Emma Doble	Chairperson	05.11.2020 - onwards	
2	Alison Wootton			
4	Lesley Gould			
10	Zac Bishop			
11	Jeremy Walden	Whistleblower/ Safeguarding		
12	Anthony O'Mahony		05/11/2020 onwards	
13	Cath Oliver	Chairperson	01/09/2019 – 05/11/2020	
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of advisor	Name	Address
Accountant	Robert Brittain	Newquay, Cornwall

Name of chief executive or names of senior staff members (Optional information)

Helen Jolliffe, RLVP Manager and Financial Administrator

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution adopted on 1 st October 2002
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Trustees are appointed or re-appointed at the Annual General Meeting.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- Policies and procedures adopted for the induction and training of trustees.
- The charity's organisational structure and any wider network with which the charity works.
- Relationship with any related parties.
- Trustees' consideration of major risks and the system and procedures to manage them.

There are over 33 policies & procedures in place, including a Child Protection Policy, Health & Safety & Equal Opportunities Policy. Enhanced DBS checks are carried out prior to employment, trusteeship or joining the committee, with EY2 forms being completed for Ofsted purposes, when joining as a committee member and/or as the Nominated Person. References are gained before employment commences. These checks are carried out in line with statutory requirements.

The childcare centre is OFSTED approved for children aged 0 to 8 years.

The RLVP always strive to build strong bonds with outside agencies and professionals, to provide the best quality of care and education for our children and families. The partnership work very closely with the local primary school and have forged strong working relationships with the Headteacher and School Governors. The Headteacher remains a trustee of the partnership and acts as the charities whistleblower and safeguarding representative.

The RLVP Manager aims to safeguard the staff, children and visitors who may attend any of our facilities on the school site, through risk assessments, site safety surveys, ongoing staff training and development.

Objectives and activities

Summary of the objects of the charity set out in its governing document

Advance the education of the residents of the Parish of Roche and its environs (the area of benefit) by providing and assisting in the provision of facilities for education and childcare.

Summary of the main activities in relation to these objects

Operation of all day childcare for 0 - 4-year children, during school term time, and "after-school" and "holiday clubs" for up to 11 year olds, for 50 weeks of the year. Encouraging parents and carers to re-train or return to work by offering affordable childcare costs and being able to signpost families to other professionals for support and guidance if required.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- Policy on grantmaking
- Policy programme related investment
- Contribution made by Volunteers

The Partnership aims to provide strong links and relationships between the Childcare Centre and parents / carers, and welcome any suggestions, improvements, ideas, or visits that would ultimately benefit the children in their care and their families.

The partnership aims to support the local community as much as possible.

Achievements and performance

Summary of the main achievements of the charity during the year

The continuation of the childcare centre's excellent reputation, dedication and high-quality standard of care within the 'clay' community, during what has been an extremely difficult year, having lived through the covid pandemic since March 2020, has been a major accomplishment. Many settings have closed.

Roche Pebbles remained open throughout the pandemic lockdown ensuring that key workers were able to continue with their valuable work in supporting and helping the community and families in need. Many staff had to be furloughed, due to a significant decrease in childcare numbers, but a dedicated team of 7 staff remained on site ensuring that the key worker children were safely cared for.

New risk assessments and control measures were put into place to ensure that everyone remained as safe as possible throughout this time. Costs increased significantly, due to purchasing supplementary cleaning supplies, additional PPE, whilst ensuring that the staff placed onto the furlough scheme received a 'top up' of 20% to ensure their wages remained sustainable, and those continuously working, were appropriately rewarded financially.

Due to the RLVP having cash reserves, the trustees were able to ensure that all staff received fair pay, supporting everyone both financially and mentally.

The setting received payments from Cornwall Council in the form of continuous childcare funding. This helped to reduce the financial loss for the year. Microsoft TEAMS meetings, alongside Early Years Advisors, were regularly attended by the manager to ensure that the setting remained compliant and fully informed of the ongoing and changing situation throughout the pandemic.

Childcare numbers increased steadily from June 2020 (in line with the gradual re-opening of Early Years settings), but uptake remained lower than previous years. This was witnessed across the county.

Financial review

Brief statement of the charity's policy on reserves

As of year end 31/08/20 the RLVP held cash at bank of £336,636, the bulk of which is a result of good financial management, tight control of charity funds, the support from Cornwall Council with the continuous funding support and the government through their furlough scheme. The RLVP's restricted childcare funds are appropriately allocated towards the maintenance and further development of the centre and improving the outcomes for our children.

Staff wages and salaries increases were placed on hold but will be revised in April 2021, in line with the living wage increase and hopefully stability of the future.

Funding needs to be set aside for future expenses such as maintenance, continuous training and progression of the staff and setting. Staff and parents need the reassurance that Pebbles has a future and can support families for years to come.

The Forest school and sensory room require resources, equipment, and further training for staff (particularly with regards to the Forest School). Both additions to Pebbles will hopefully attract future families to the setting. Outdoor play and learning remain a vital aspect of a child's positive mental well-being and development and the quietness of the sensory room provides the perfect room for small group work, including speech and language support and phonics etc.

The Reserve Policy highlights the need for such a cash reserve in order to be able to continue with our charitable aims and continue to move forward into the future.

Details of any funds materially in deficit

Not applicable

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- The charity's principal sources of funds (including any fundraising).
- How expenditure has supported the key objectives of the charity.
- Investment policy and objectives including any ethical investment policy adopted.

Our main source of income has been the LEA grant funding for the pre-school children, two year old funding and parental fees. Early Years Pupil Premium is also received for eligible 3 – 4 year olds and is spent accordingly.

Our main expenditure is staff costs. We constantly monitor performance through the settings 'Self Evaluation,' 'Action Plans,' staff supervisions and attend regular training to employ high quality staff. Due to the unstable climate and ongoing pandemic, staff levels have decreased slightly with the waiting list for 2-year-olds dropping slightly also. Parents have expressed concerns relating to sending their child/ren to nursery at this moment in time. Hopefully as confidence grows, vaccinations increase and the opening of the country extends, so will attendance. The pre-school room is extremely busy!

Funds will be required in the future to continue to support the increase in salaries and pensions. Ofsted and the Department for Education have also stated that staff qualifications should be at a higher level which will undoubtedly incur a higher hourly rate in order to attract appropriate candidates.

Licences and membership fees are on the increase especially with regards to using computer programmes and software. Utility charges are also ever increasing. The manager sources new suppliers regularly in order to gain best value for money. PPE and cleaning products have risen in price dramatically!

The Childcare Centre is continuing to purchase new equipment and resources due to general 'wear and tear.' The garden is constantly being developed to meet the needs of the children. Restricted childcare funding helps towards these costs.

There has been no change to the agreement between Cornwall Council and the RLVP with regards to rent. The RLVP are currently still responsible for all maintenance and repairs to the building in lieu of rent charges. However due to the primary school having joined the Truro and Penwith Academy Trust, and the amended land ownership, Cornwall County (who remain the landlord to the RLVP) are looking into reassessing the rental agreement. There is still no update regarding this matter.

The RLVP are continuing to support the local yoga group and provide a room within the childcare centre on a weekly basis.

Other optional information

Future Plans

Roche Pebbles Childcare Centre

To continue to promote the benefits of attending forest school sessions at Pebbles and to further train staff within this area. The great work of our Senco for children with developmental delay or additional needs is also being promoted widely, particularly as the referral process to access outside agencies and professional support is such a long and slow procedure.

The RLVP will continue to work closely with other professionals and outside agencies within the setting to support the children in their care.

The Childcare Centre will continue to be promoted to remain a valuable facility for the community.

Seeking new ways in which the community can be supported in addition to the childcare centre.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>edoble</i>	
Full name(s)	Mrs Emma Doble	
Position (eg secretary, chair, etc)	Chair	
Date	08 th July 2021	

ROCHE LEARNING VILLAGE PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2020

		Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	Notes	£	£	£	£
A Incoming Resources					
Incoming Resources from charitable activities					
Childcare and grants	3	94,647	152,000	246,647	249,784
Total Incoming Resources		<u>94,647</u>	<u>152,000</u>	<u>246,647</u>	<u>249,784</u>
B Resources Expended					
Costs of generating funds					
Charitable Activities	4	99,441	155,046	254,487	238,877
Governance Costs		735	0	735	735
Total Resources expended		<u>100,176</u>	<u>155,046</u>	<u>255,222</u>	<u>239,612</u>
Net incoming resources and movement in funds		-5,529	-3,046	-8,575	10,172
D Reconciliation of funds					
Total Funds brought forward		328,694	32,397	361,091	350,919
Total Funds carried forward		<u>323,165</u>	<u>29,351</u>	<u>352,516</u>	<u>361,091</u>

ROCHE LEARNING VILLAGE PARTNERSHIP

BALANCE SHEET

31 August 2020

			2020	2019
		£	£	£
	Note			
A	FIXED ASSETS			
	Tangible Assets	8	37,757	32,053
	TOTAL FIXED ASSETS		<u>37,757</u>	<u>32,053</u>
B	CURRENT ASSETS			
	Cash at Bank		336,556	329,382
	Cash in hand		<u>80</u>	<u>80</u>
	TOTAL CURRENT ASSETS		336,636	329,462
C	LIABILITIES			
	Creditors: Amount falling due within one year	10	<u>21,877</u>	<u>425</u>
	NET CURRENT ASSETS		314,759	329,037
	NET ASSETS		<u><u>352,516</u></u>	<u><u>316,091</u></u>
D	THE FUNDS OF THE CHARITY			
	RESTRICTED INCOME FUNDS		29,351	32,397
	TOTAL UNRESTRICTED INCOME FUNDS		323,165	328,694
	TOTAL CHARITY FUNDS	11	<u><u>352,516</u></u>	<u><u>361,091</u></u>

These financial statements were approved by the trustees on.....
and are signed on their behalf by :

Mrs Emma Doble

Chairperson

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2020

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Charities Act 1993.

Grants

Grants and other resources are included in the Statement of Financial activities when the organisation is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Play equipment	-	25% reducing balance
Refurbishment costs	-	4% straight line

2. REFURBISHMENT COSTS

Refurbishment costs have been depreciated consistent with the provisions of the 25 year lease.

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2020

3.INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2020	2019
	£	£	£	£
Childcare and Grants				
Childcare fees and Rents	94,647	0	94,647	122,993
Grants- EYDCP Cornwall CC	0	152,000	152,000	126,792
	94,647	152,000	246,647	249,785

4.COSTS OF GENERATING FUNDS

	Activities Undertaken Directly	Support Costs	Total 2020	Total 2019
	£	£	£	£
Childcare	227,404	27,818	255,222	239,613

	2020	2019	
	£	£	
Support Costs			
Management	21,394	21,416	Income generated
Insurance	1,710	1,549	Income generated
Independent examination	220	220	Income generated
Security	397	260	Income generated
Cleaning	4,097	8,212	Income generated
	27,818	31,657	

5.One trustee received an emolument of £8238 during the year

6.STAFF COSTS AND EMOLUMENTS

	Total 2020	Total 2019
	£	£
Gross wages and Salaries	243,882	199,739
Employers National Insurance Contribution	8,132	6,985
	252,014	206,724
Less Furlough payments received	27,359	
	224,655	

No employee received emoluments of over £60,000 during the year (2019 Nil)

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2020

7.EMPLOYEE STATISTICS

	2020	2019
The average number of staff employed by the charity during the financial year amounted to	<u>17</u>	<u>17</u>

8.TANGIBLE FIXED ASSETS

	Equipment	Buildings	Total 2020	Total 2019
	£	£	£	£
ASSET COST				
Balance brought forward	36,276	47,327	83,603	75,811
Additions	1,347	9,179	10,526	7,792
Balance carried forward	<u>37,623</u>	<u>56,506</u>	<u>94,129</u>	<u>83,603</u>
ACCUMULATED DEPRECIATION				
Balance brought forward	28,744	22,806	51,550	47,146
Charge for the year	2,562	2,260	4,822	4,404
Balance carried forward	<u>31,306</u>	<u>25,066</u>	<u>56,372</u>	<u>51,550</u>
NET BOOK VALUE				
Brought forward	7,532	24,521	32,053	28,665
Carried forward	<u>6,317</u>	<u>31,439</u>	<u>37,757</u>	<u>32,053</u>

10.CREDITORS:Amounts falling due within one year

	2020	2019
	£	£
Accruals Accountancy	425	425
Payments in Advance Cornwall Council Grant	21,452	-
	<u>21,877</u>	<u>425</u>

ROCHE LEARNING VILLAGE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 August 2020

Note 11

	Fund Balance B/Fwd	Incoming Resources	Outgoing Resources		Fund Balance C/Fwd	Analysis of Assets & Liabilities	
	£	£	£		£	Tangible Assets	Net Current Assets/Liabilities
						£	£
Restricted Income Fund							
Surestart Child Centre Refurbishment	31,001	152,000	155,046	A	27,955	17,382	10,573
Other	1,396	0	0	B	1,396	14,055	-12,659
	<u>32,397</u>	<u>152,000</u>	<u>155,046</u>		<u>29,351</u>	<u>31,437</u>	<u>-2,086</u>
Unrestricted Income Funds							
Other	328,694	94,647	100,176	C	323,165	6,320	316,845
	<u>361,091</u>	<u>246,647</u>	<u>255,222</u>		<u>352,516</u>	<u>37,757</u>	<u>314,759</u>

Note

- A.** This fund was created by grant to refurbish the child centre and provided for moveable equipment within it.
A lease for the child centre is the subject of ongoing negotiation.
All refurbishment costs are depreciated at 4% straight line.
- B.** This fund represents the undepreciated portion of fixed assets acquired from grants made for start-up purposes.
- C.** These funds represent grants and surpluses from charitable income-generating activities.

DO NOT REARRANGE THE LAYOUT OF THIS AS IT FEEDS INTO OTHE

Roche Learning Village partnership

Note 6a 2019/20

Cleaning Costs	100% Support	4097.30	
			Adult care Childcare
		100%	4097.30
		Totals	
	Gross pay	22204.08	
	NIErs	1877.44	
		<u>24081.52</u>	
20.6941	Governance		
	15x£20.69	310.35	
		<u>23771.17</u>	
	90% Support	21394.05	100%
	10%Direct	<u>2377.12</u>	21394.05
Total Support		<u>25491.35</u>	
Total Direct		<u>2377.12</u>	
Insurance		1710.44	100%
			1710.44
Ofsted		220	220.00
Security		396.52	396.52
Totals			<u>0.00 27818.31</u>
Governance			
	Helen Jollife	310.35	
	Accountant	425.00	
		<u>735.35</u>	
Average staff		17	

4 Wage
Gross Pay **22204.08**
Employee NI
Employers NI **1901.64**

Total employers NI for year 8132.00

R SHEETS

100%

100%

<u>27818.31</u>
<u>27818.31</u>

Roche Learning Village Partnership

Year end 31st August 2020

Extended Trial Balance

<u>Extended Trial Balance</u>		P&L												
		DR OPENING	CR BALANCE	DR BANK	CR ACCOUNT	DR CREDITOR	Cr Creditor	CR DEBTOR	DR JOURNAL	CR	DR EXPENSE	CR INCOME	DR BALANCE	CR SHEET
Play equipemnt / assets	Per accounts	32053.59		10525.93									37757.33	
Provision for dep'n										4822.19				
Income from Childcare					87957.93							87957.93		
" CCC					173451.65				21451.94			151999.71		
" Sundry					6689.23							6689.23		
" Dennison Centre											0.00			
Grants : (Garden)											0.00			
Profit on Sale of Pcs													0.00	
<u>Cost of furtherance of organisations objects</u>														
<u>Restricted funds</u>	EYPP			3046.68							3046.68	0.00		
Heating / utilities				6725.40							6725.40			
Staff costs				223507.76							223507.76			
Other costs				2400.24					4822.19		7222.43			
Other costs				2689.04							2689.04			
Depn														
Insurance				1710.44							1710.44			
Refreshments				1086.35							1086.35			
Renewals & repairs				6046.12							6046.12			
Extension costs														
<u>Management & Office Admin</u>														
Office costs				1925.77							1925.77			
Legal & professional				1261.99		425.00	425.00				1261.99			
Bank accounts		329381.86		295457.62	288284.53								336554.95	
Cash in hand		80.00											80.00	
Creditor			425.00			425.00	425.00		21451.94					21876.94
Funds	Surplus		361090.45											352515.34
		<u>361515.45</u>	<u>361515.45</u>	<u>556383.34</u>	<u>556383.34</u>	<u>850.00</u>	<u>850.00</u>	<u>0.00</u>	<u>26274.13</u>	<u>26274.13</u>	<u>255221.98</u>	<u>246646.87</u>		
		0.00			0.00		0.00		Loss		-8575.11			
											<u>246646.87</u>			
													374392.28	374392.28

		Fixed Assets						
		Roche Learning Village partnership						
<u>2019/20</u>		Cost	Additions	Sales	Depn To date	Total	NBV C/f	NBV B/f
					This Year			
Refurbishment	4%SL	41,627			22,580	1,665	24,245	17,382
							0	19,047
2018/19					0	0	-	0
	Restricted Funds -Sensory Ro	5700			228	228	5,244	5,472
2019/20	Extension		8721.72			349	8,373	
	Sensory Room		456.91			18	439	
Equipment	25%Reducing	19076			18765	78	18843	233
	Mar-10 Printer & Desk	336			303	33	336	33
2013/14 Sept	Sofa	150			133	17	150	17
Nov	Feeding Chairs	262			234	28	262	28
July	Steamer	387			347	40	387	41
May	PC Upgrade	350			314	36	350	36
Dec	New Heater	376			337	39	376	39
2014/15					0	0	0	-
October	Steamer	118.99			94	25	119 -	0
	Restricted- Laminator	103.99			82	22	104 -	0
December	Chairs	156.89			124	33	157 -	0
	Toddlers equipment	278.49			220	58	278	0
March	Water Tray	136.74			108	29	137 -	0
	Posters and Printer	395.78			313	21	334	62
	Scooters and Trikes	519.15			410	27	437	82
	Instruments	292.8			232	15	247	45
April	Sensory Equipment	181.06			143	38	181	0
	Shedsx2	269.9			213	14	227	43
July	Washing machine	405.87			320	22	342	64
August	2 Pcs	376.97			299	19	318	58
2015/16					0	0	-	-
October	Cushions	90.45			80	9	89	0

	Ipad	219.00		151	17	168	51	68	
December	Ceiling blind	228.65		137	23	160	69	92	
January	Baby Monitor	89.99		90	0	90 -	0	-	
Feb	Cot bed	484.00		331	38	369	115	153	
March	Cot bed	484.00		276	52	328	156	208	
March	Telephones	89.99		62	28	90 -	0	28	
March	Sleep beds	65.02		44	21	65	0	21	
August	Storage Unit	136.79		94	11	105	32	43	
2016/7	Storage Unit				0	0	-	-	
	Other	5918.53		3414	626	4040	1,878	2,505	
2017/18	Bookcase	335.94		84	63	147	189	252	
	Notebook	160		40	30	70	90	120	
	Tables and chairs	953.7		238	179	417	537	715	
	Play equipment	755		189	142	331	424	566	
	2018/9				0	0			
	Restricted- Scooters	1002.00		251	188	439	563	752	
	Sofa and Tub	231.93		58	43	101	130	174	
	Kindle and chairs	213.60		53	40	93	121	160	
	Hoover	199.99		50	37	87	112	150	
	Microwaves and oven	444.97		110	83	193	252	334	
2019/20	Microwaves speakers etc		222.94		56	56	167		
	CCTV		874.37		219	219	656		
	Telephones		249.99		62	62	187		
Total Equipment		36,277	1,347	0	28,743	2,562	31,305	6,318	7,534
Grand Total		83,604	10,526	0	51,551	4,822	56,373	37,756	32,053
				0			37,757		

ROCHE LEARNING VILLAGE PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2018

Journals

	£	£
1 Creditors		
Other expenses		
PSA		
Repairs and renewals		
		<u>0</u>
Owed to Helen		<u>0</u>
2 Bank balance		
Other Income		
		<u> </u>
Interest earned 2018		

Independent examiner's report to the Trustees of Roche Learning Village Partnership

This report on the accounts of the Partnership for the year ended 31st August 2020 is in respect of an examination carried out under s.43 of the Charities Act 1993 ('the Act'). The accounts are set out on page 3 to 8.

Respective responsibilities of the Trustees and the examiner.

As the Trustees of the Partnership you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Act does not apply.

It is my responsibility to state on the basis of procedures specified in the General Directions given by the Charity Commissioners whether particular matters have come to my attention.

Basis of this report.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act. That examination includes a review of the accounting records kept by the Partnership and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking any explanations from you as the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement.

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- To keep accounting records in accordance with section 41 of the act: and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which in my opinion, attention should be drawn, in order to enable a proper understanding of the accounts to be reached.

R .V. Brittain.

CIPFA

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TR7 3EF

09February 2021