

ROSS PRESCHOOL PLAYGROUP

England & Wales · Charity number 1107111

Details

Status Registered

Legal form Charitable company

Company number [05287024](#)

Registered 2004-12-02

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

Contact

Address Larruperz Centre
Grammar School Close
Ross-On-Wye
Herefordshire
HR9 7QD

Phone 01989763249

Email imprice@hotmail.co.uk

Activities

Objects: TO PROVIDE SAFE AND SATISFYING GROUP PLAY FOR THE ADVANCEMENT OF THE EDUCATION OF CHILDREN FROM TWO TO FIVE YEARS OF AGE. AREA OF BENEFIT IS ROSS-ON-WYE AND DISTRICT.

Activities: Non Profit making Registered Nursery providing reasonably priced preschool education to children aged from 2 years to school age who live in the area of Ross on Wye and District. Established in 1970 and run by caring and experienced people.

Classification

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

Geography

- **Area of benefit:** ROSS-ON-WYE AND DISTRICT.
- Herefordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£125,708	£116,757	-	-
2024-08-31	£103,013	£121,155	-	-
2023-08-31	£85,880	£115,618	-	-
2022-08-31	£130,917	£121,069	-	-
2021-08-31	£100,936	£129,798	-	-

Trustees

Name	Role	Appointed
Katherine Victoria Brown		2018-09-01
MRS I M PRICE		
Rosemary Tingle		2025-02-27

Accounts

Registered Number 5287024

ROSS PRESCHOOL PLAYGROUP

(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2025

CHARITY NUMBER 1107111

ROSS PRESCHOOL PLAYGROUP

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2025

<u>Contents</u>	Page
Legal and Administrative Information	1
Report of the Board of Trustees	2/3/4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes on the Financial Statements	8/9
The following page does not form part of the Statutory Accounts	
Detailed Income & Expenditure Account	10

Report of the Trustees - For the year ended 31st August 2025

Reference and administrative information

Charity Name **Ross Preschool Playgroup**

Charity Registration Number **1107111**

Company Registration Number 5287024

Registered Office

Holmby

Wilton.

Ross on Wye

HR9 6AG

Operational Address

Larruperz Centre

Ross on Wye

HR9 7QD

Trustees

The Trustees acting for all or part of the period were as follows:

Iris Price (Director)

Gwyneth Gill (Director)

Pauline Wallace (Director)

Kate Brown (Director)

Rose Tingle (Director) (Appointed 27.02.25)

Sheron Dean-Lucas (Director)

Tessa Walton (Director)

Bankers

CAF Bank Ltd

25 Kings Hill Avenue

Kings Hill

West Malling

Kent

ME19 4JQ

Independent Examiner

P M Davies

Wellsbrook Barn

Peterstow

Ross on Wye

HR9 6QG

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2025

Governing Document

The company was incorporated on November 15th 2004, as a company limited by guarantee and not having a share capital, company registration number 5287024. The company was registered on 02 December 2004 under the Charities Act 1993, charity registration number 1107111 and commenced operations on February 23rd 2005.

The company is limited by a guarantee of £10 from each of the members. The governing document of the charity is the company's Memorandum and Articles of Association. The business of the company is managed by a board of trustees, who are trustees of the charity.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are referred to as Trustees. Under the requirements of the Memorandum and Articles of Association the directors are elected to serve for a period of 3 years after which they must be re-elected at the Annual General Meeting. The board continues to maintain contact with kindred organisations and individuals to ensure the trustees are recruited as necessary to enhance the skills and diversity of the members of the board.

Trustee Induction and Training

Each new trustee receives a copy of the Trustees handbook which contains key documentation and guidance on the roles and responsibilities of trustees and a copy of the Memorandum and Articles of Association, together with the Policies and Procedures booklet. As part of our child safeguarding policy all new trustees are required to complete a check with the Disclosure and Barring Service which is paid for by the group.

Risk Management

The Trustees have carried out a risk assessment which is subject to annual review. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and are subject to regular review. Policies and Procedures are in place as recommended by Ofsted. These are regularly reviewed to ensure they are relevant and workable.

Organisational Structure

The Board of Trustees meets regularly and is responsible for ensuring the Charity has systems of internal control in place across the organisation. The board ensures that there are policies and procedures for Managing Finances, Child Safeguarding, Risk and Employment etc. The trustees review the charity's financial position at every meeting. The Playgroup Leader/Manager is responsible for ensuring the charity delivers the specified services and reports to the board of Trustees at every meeting.

Related Parties

The Charity encourages links with other bodies with aims that are complementary to the objects described below. These bodies include local preschools and nurseries, Herefordshire Council, Early Years and Extended Services, Herefordshire Primary Care Trust, Ofsted, Ross on Wye Children's Centre, local primary and secondary schools and Herefordshire Local Education Authority. We are grateful to many of these groups who provide support and guidance.

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2025

Objectives and Activities

To promote the advancement of the education of children from two years to school age in any manner this now or hereafter may be deemed by law to be charitable covering the area in and around Ross on Wye and District.

Ross Preschool Playgroup interprets these objects generally as follows:

To provide preschool services for the benefit of all preschool age children from families in the area of Ross on Wye and District. To work closely with the families and agencies as necessary to ensure that the children attending our group receive the services and support to which they are entitled.

The principal activities of the company in the period were to carry out the above objects, working closely with other groups and agencies to ensure that the children receive the support and encouragement they need to fulfil their potential.

Achievements and Performance

During the period covered by this report 27 children attended Playgroup and Preschool sessions for an average of 4 days per week in term time. At the end of summer term 6 children went onto formal education with confidence and a good grounding in social interaction.

Financial Review

The full accounts for the company are included in pages 6 to 10.

During the period the company had an excess of income over expenditure of £8951

The resulting net current reserve at the end of the period was £11834, which is being held in reserve per the company's reserves policy below.

Reserves Policy

The trustees have established a policy whereby unrestricted funds not otherwise committed would be used to build up a contingency reserve to ensure the continuation of the services provided.

Investment policy

In the event of the Charity being in a position of having funds to invest, the Trustees will investigate the most suitable areas of low risk investment in order to achieve the maximum return to further the objects of the Charity.

Plans for Future periods

The Charity intends to continue with the provision of excellent preschool education for the children of the families of Ross on Wye and District to the highest standard for a very reasonable charge. The Board of Trustees recognise that, whilst Ross Preschool Playgroup is a relatively small entity, the service offered is very much appreciated by the community. We will provide additional services such as Holiday Club when the need arises. The safety of the children in our care is of paramount importance.

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2025

Statement of Trustees Responsibilities

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Trustees and signed on their behalf by Kate Brown

K Brown

Director/Trustee

Date

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF

ROSS PRESCHOOL PLAYGROUP

ON THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2025

I report on the accounts for the period from September 1st 2024 to August 31st 2025 as set out on pages 6 to 10.

Respective responsibilities of the Trustees and Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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;

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and Section 130 of the Charities Act
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met: or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by **Philip Davies**

P. M. Davies
Wellsbrook Barn
Peterstow
Ross on Wye
HR9 6QG

Date February 2026

ROSS PRESCHOOL PLAYGROUP**Statement of Financial Activities****For the year ended 31st August 2025**

	note	General Fund £	2023/24 £
<u>Incoming Resources</u>			
Fees Received		118149	97476
Grants, Donations & Misc Income		7559	5537
Total incoming resources		<u>125708</u>	<u>103013</u>
 <u>Resources Expended</u>			
Charitable Expenditure		102193	102240
Management & Administration		14564	18915
Total Resources Expended		<u>116757</u>	<u>121155</u>
 Net movement in funds		8951	(18142)
Total funds brought forward		2873	21015
Total funds carried forward		<u>11824</u>	<u>2873</u>

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Balance Sheet as at 31st August 2025

		2024/25		2024/25
	Note	£	£	As at 31/08/24
Current Assets				
Cash in Bank & in Hand		9916		3173
Debtors	4	<u>2895</u>		4741
Total assets			12811	7914
Creditors: Amounts falling due within one year	5	<u>987</u>		5041
Net Current assets			987	2873
Creditors; Amounts falling due after one year	5	NONE		NONE
Total Net Liabilities			0	<u>0</u>
Total Funds			<u>11824</u>	<u>2873</u>

These financial statements are prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006 and with the Financial Reporting Standard for smaller Entities (effective April 2008).

For the year ending 31st August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed, the accounts have been examined by an independent examiner whose report appears on page 5.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to and for the preparation of accounts.

Approved by the Directors (Trustees) on 24.03.26 and signed on their behalf by Iris May Price

Iris Price

I M Price (Director/Trustee)

1 Accounting Policies

The principal accounting policies are summarized below and have been applied consistently throughout the year and in the preceding year.

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recognised Practice, Accounting and Reporting for Charities (SORP 2005) and the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

Incoming Resources

Incoming resources are accounted for in the period in which the charity is entitled to receipt.

Grants and Donations

Grants and Donations of a revenue nature are set against the appropriate expenditure as it arises. There are no grants of a capital nature.

Resources expended

Resources expended are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity on an accruals basis.

Tangible Fixed Assets.

There are no tangible fixed assets.

2 Legal Status of Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £10

3 Staff Costs

2024/25 2023/24

Providing Preschool Services

Gross Salaries	99781	99849
Employers National Insurance	0	0
Employers Pension	2412	2392

There were 8 part time employees during the year, equivalent to 6 full time employees

Notes on the Accounts for the year ended 31st August 2025

	2024/25	2023/24
4 <u>Debtors</u>		
Trade Debtors	2895	4741
Prepayments		
	<u>2895</u>	<u>4741</u>
5 <u>Creditors; Amounts falling due within a year</u>		
Trade Creditors	987	5041
6 <u>Analysis of net assets</u>	11824	2873
7 <u>Trustee remuneration and related party transactions</u>		
No member of the board received any trustee remuneration during the period		
No Trustee or any person related to the charity had any personal interest in any transaction or contract entered into by the charity during the period.		
8 <u>Taxation</u>		
As a charity, the Trust is not liable to corporation tax and deferred tax is therefore not relevant.		
9 <u>Investments</u>		
None		

ROSS PRESCHOOL PLAYGROUP
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST AUGUST 2025

		2024/25	2023/24
		£	£
<u>Income</u>			
	Fees	118148	97476
	Fundraising	4971	4358
	Grant from Ross	100	
	Donation ref Joyce Thomas		500
	Donation from GB Dancing and gift aid	1250	
	Sale of Photographs Profit	0	166
	Misc Donations and Income	120	141
	Bank interest	83	372
	Donation from Ross Lions	150	
	Birthday fund raiser (Iris)	262	
	Bucket collection and gift aid	224	
		125708	103013
<u>Expenditure</u>			
	Wages	99781	99849
	Employers NI		
	Rent	6090	9154
	Co Pension	2412	2392
	Insurance	613	679
	Postage and Telephone calls	971	563
	Learning Aids, Books & Stationery	240	0
	Activity Materials	298	382
	Equipment, Supplies and Maintenance	168	712
	Cleaning Materials and Hand Towels	732	845
	Children's Drinks and Snacks inc. Parties	593	593
			4
	Training	306	89
	Advertising and Promotional Material	58	0
	Information Technology and Computers	756	1606
	Subscriptions	1430	1430
	Sundry Items	45	0
	Bank Charges	60	60
	Outside Storage	1573	1573
	DBS Registrations	77	603
			52
	Waste Bin	790	5
		116757	121155
	<u>Surplus/(Deficit) for the period</u>	8951	(18142)

This page does not form part of the statutory accounts

Accounts

Registered Number 5287024

ROSS PRESCHOOL PLAYGROUP
(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2024

CHARITY NUMBER 1107111

ROSS PRESCHOOL PLAYGROUP

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024

<u>Contents</u>	Page
Legal and Administrative Information	1
Report of the Board of Trustees	2/3/4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes on the Financial Statements	8/9
The following page does not form part of the Statutory Accounts	
Detailed Income & Expenditure Account	10

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2024

Governing Document

The company was incorporated on November 15th 2004, as a company limited by guarantee and not having a share capital, company registration number 5287024. The company was registered on 02 December 2004 under the Charities Act 1993, charity registration number 1107111 and commenced operations on February 23rd 2005.

The company is limited by a guarantee of £10 from each of the members. The governing document of the charity is the company's Memorandum and Articles of Association. The business of the company is managed by a board of trustees, who are trustees of the charity.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are referred to as Trustees. Under the requirements of the Memorandum and Articles of Association the directors are elected to serve for a period of 3 years after which they must be re-elected at the Annual General Meeting. The board continues to maintain contact with kindred organisations and individuals to ensure the trustees are recruited as necessary to enhance the skills and diversity of the members of the board.

Trustee Induction and Training

Each new trustee receives a copy of the Trustees handbook which contains key documentation and guidance on the roles and responsibilities of trustees and a copy of the Memorandum and Articles of Association, together with the Policies and Procedures booklet. As part of our child safeguarding policy all new trustees are required to complete a check with the Disclosure and Barring Service which is paid for by the group.

Risk Management

The Trustees have carried out a risk assessment which is subject to annual review. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and are subject to regular review. Policies and Procedures are in place as recommended by Ofsted. These are regularly reviewed to ensure they are relevant and workable.

Organisational Structure

The Board of Trustees meets regularly and is responsible for ensuring the Charity has systems of internal control in place across the organisation. The board ensures that there are policies and procedures for Managing Finances, Child Safeguarding, Risk and Employment etc. The trustees review the charity's financial position at every meeting. The Playgroup Leader/Manager is responsible for ensuring the charity delivers the specified services and reports to the board of Trustees at every meeting.

Related Parties

The Charity encourages links with other bodies with aims that are complementary to the objects described below. These bodies include local preschools and nurseries, Herefordshire Council, Early Years and Extended Services, Herefordshire Primary Care Trust, Ofsted, Ross on Wye Children's Centre, local primary and secondary schools and Herefordshire Local Education Authority. We are grateful to many of these groups who provide support and guidance.

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2024

Objectives and Activities

To promote the advancement of the education of children from two years to school age in any manner this now or hereafter may be deemed by law to be charitable covering the area in and around Ross on Wye and District.

Ross Preschool Playgroup interprets these objects generally as follows:

To provide preschool services for the benefit of all preschool age children from families in the area of Ross on Wye and District. To work closely with the families and agencies as necessary to ensure that the children attending our group receive the services and support to which they are entitled.

The principal activities of the company in the period were to carry out the above objects, working closely with other groups and agencies to ensure that the children receive the support and encouragement they need to fulfil their potential.

Achievements and Performance

During the period covered by this report 25 children attended Playgroup and Preschool sessions for an average of 4 days per week in term time. At the end of summer term 6 children went onto formal education with confidence and a good grounding in social interaction.

Financial Review

The full accounts for the company are included in pages 6 to 10.

During the period the company had an excess of expenditure over income of £18142

The resulting net current reserve at the end of the period was £2873, which is being held in reserve per the company's reserves policy below.

Reserves Policy

The trustees have established a policy whereby unrestricted funds not otherwise committed would be used to build up a contingency reserve to ensure the continuation of the services provided.

Investment policy

In the event of the Charity being in a position of having funds to invest, the Trustees will investigate the most suitable areas of low risk investment in order to achieve the maximum return to further the objects of the Charity.

Plans for Future periods

The Charity intends to continue with the provision of excellent preschool education for the children of the families of Ross on Wye and District to the highest standard for a very reasonable charge. The Board of Trustees recognise that, whilst Ross Preschool Playgroup is a relatively small entity, the service offered is very much appreciated by the community. We will provide additional services such as Holiday Club when the need arises. We have expanded our provision to 7 hrs per day in term time and include more 2 year old vulnerable children who receive 15 hours free childcare as part of a government initiative. The safety of the children in our care is of paramount importance.

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2024

Statement of Trustees Responsibilities

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Trustees and signed on their behalf by

P Wallace

Pauline Wallace - Director/Trustee

Date 27.02.2025

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF

ROSS PRESCHOOL PLAYGROUP

ON THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024

I report on the accounts for the period from September 1st 2023 to August 31st 2024 as set out on pages 6 to 10.

Respective responsibilities of the Trustees and Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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;

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and Section 130 of the Charities Act
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met: or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by **Philip Davies**

P. M. Davies
Wellsbrook Barn
Peterstow
Ross on Wye
HR9 6QG

Date January 2025

ROSS PRESCHOOL PLAYGROUP
Statement of Financial Activities
For the year ended 31st August 2024

	note	General Fund £	2022/23 £
<u>Incoming Resources</u>			
Fees Received		97476	82417
Grants, Donations & Misc Income		5537	3463
Total incoming resources		<u>103013</u>	<u>85880</u>
<u>Resources Expended</u>			
Charitable Expenditure		102240	96020
Management & Administration		18915	19598
Total Resources Expended		<u>121155</u>	<u>115618</u>
Net movement in funds		(18142)	(29738)
Total funds brought forward		21015	50753
Total funds carried forward		<u>2873</u>	<u>21015</u>

Balance Sheet as at 31st August 2024

		2023/24		2023/24 As at 31/08/23
	Note	£	£	
Current Assets				
Cash in Bank & in Hand		3173		20687
Debtors	4	<u>4741</u>		2039
Total assets			7914	22726
Creditors: Amounts falling due within one year	5	<u>5041</u>		1711
Net Current assets			2873	21015
Creditors; Amounts falling due after one year	5	NONE		NONE
Total Net Liabilities			0	<u>0</u>
Total Funds			<u>2873</u>	<u>21015</u>

These financial statements are prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006 and with the Financial Reporting Standard for smaller Entities (effective April 2008).

For the year ending 31st August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed, the accounts have been examined by an independent examiner whose report appears on page 5.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to and for the preparation of accounts.

Approved by the Directors (Trustees) on 27th February 2025 and signed on their behalf by

Iris Price

I M Price (Director/Trustee)

1 Accounting Policies

The principal accounting policies are summarized below and have been applied consistently throughout the year and in the preceding year.

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recognised Practice, Accounting and Reporting for Charities (SORP 2005) and the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

Incoming Resources

Incoming resources are accounted for in the period in which the charity is entitled to receipt.

Grants and Donations

Grants and Donations of a revenue nature are set against the appropriate expenditure as it arises. There are no grants of a capital nature.

Resources expended

Resources expended are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity on an accruals basis.

Tangible Fixed Assets.

There are no tangible fixed assets.

2 Legal Status of Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £10

3 Staff Costs

2023/24 2022/23

Providing Preschool Services

Gross Salaries	99849	93801
Employers National Insurance	0	0
Employers Pension	2392	2219

There were 8 part time employees during the year, equivalent to 6 full time employees

Notes on the Accounts for the year ended 31st August 2023

	2023/24	2022/23
4 <u>Debtors</u>		
Trade Debtors	4741	2039
Prepayments	<u>4741</u>	<u>2039</u>
5 <u>Creditors: Amounts falling due within a year</u>		
Trade Creditors	5041	1711
6 <u>Analysis of net assets</u>	2873	21015
7 <u>Trustee remuneration and related party transactions</u>		
No member of the board received any trustee remuneration during the period		
No Trustee or any person related to the charity had any personal interest in any transaction or contract entered into by the charity during the period.		
8 <u>Taxation</u>		
As a charity, the Trust is not liable to corporation tax and deferred tax is therefore not relevant.		
9 <u>Investments</u>		
None		

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED**31ST AUGUST 2024**

		2023/24	2022/23
		£	£
<u>Income</u>			
	Fees	97476	82417
	Fundraising	4358	2911
	Donation REF Joyce Thomas	500	
	Sale of Photographs Profit	166	101
	Misc Donations and Income	141	
	Bank interest	372	351
	Ross Town Council Grant		100
		<u>103013</u>	<u>85880</u>
<u>Expenditure</u>			
	Wages	99849	93801
	Employers NI		
	Rent	9154	9083
	Co Pension	2392	2219
	Insurance	679	577
	Postage and Telephone calls	563	818
	Learning Aids, Books & Stationery	0	103
	Activity Materials	382	475
	Equipment, Supplies and Maintenance	712	699
	Cleaning Materials and Hand Towels	845	791
	Children's Drinks and Snacks inc. Parties	593	467
	Training	489	942
	Advertising and Promotional Material	0	180
	Information Technology and Computers	1606	2361
	Subscriptions	1430	517
	Sundry Items	0	281
	Staff Uniform	0	47
	Bank Charges	60	61
	Outside Storage	1573	1573
	DBS Registrations	303	129
	Waste Bin	525	494
		<u>121155</u>	<u>115618</u>
	<u>Surplus/(Deficit) for the period</u>	<u>(18142)</u>	<u>(29738)</u>

This page does not form part of the statutory accounts

Accounts

Registered Number 5287024

ROSS PRESCHOOL PLAYGROUP
(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2023

CHARITY NUMBER 1107111

ROSS PRESCHOOL PLAYGROUP

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

<u>Contents</u>	Page
Legal and Administrative Information	1
Report of the Board of Trustees	2/3/4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes on the Financial Statements	8/9
The following page does not form part of the Statutory Accounts	
Detailed Income & Expenditure Account	10

Report of the Trustees - For the year ended 31st August 2023

Reference and administrative information

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2023

Governing Document

The company was incorporated on November 15th 2004, as a company limited by guarantee and not having a share capital, company registration number 5287024. The company was registered on 02 December 2004 under the Charities Act 1993, charity registration number 1107111 and commenced operations on February 23rd 2005.

The company is limited by a guarantee of £10 from each of the members. The governing document of the charity is the company's Memorandum and Articles of Association. The business of the company is managed by a board of trustees, who are trustees of the charity.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are referred to as Trustees. Under the requirements of the Memorandum and Articles of Association the directors are elected to serve for a period of 3 years after which they must be re-elected at the Annual General Meeting. The board continues to maintain contact with kindred organisations and individuals to ensure the trustees are recruited as necessary to enhance the skills and diversity of the members of the board.

Trustee Induction and Training

Each new trustee receives a copy of the Trustees handbook which contains key documentation and guidance on the roles and responsibilities of trustees and a copy of the Memorandum and Articles of Association, together with the Policies and Procedures booklet. As part of our child safeguarding policy all new trustees are required to complete a check with the Disclosure and Barring Service which is paid for by the group.

Risk Management

The Trustees have carried out a risk assessment which is subject to annual review. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and are subject to regular review. Policies and Procedures are in place as recommended by Ofsted. These are regularly reviewed to ensure they are relevant and workable.

Organisational Structure

The Board of Trustees meets regularly and is responsible for ensuring the Charity has systems of internal control in place across the organisation. The board ensures that there are policies and procedures for Managing Finances, Child Safeguarding, Risk and Employment etc. The trustees review the charity's financial position at every meeting. The Playgroup Leader/Manager is responsible for ensuring the charity delivers the specified services and reports to the board of Trustees at every meeting.

Related Parties

The Charity encourages links with other bodies with aims that are complementary to the objects described below. These bodies include local preschools and nurseries, Herefordshire Council, Early Years and Extended Services, Herefordshire Primary Care Trust, Ofsted, Ross on Wye Children's Centre, local primary and secondary schools and Herefordshire Local Education Authority. We are grateful to many of these groups who provide support and guidance.

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2023

Objectives and Activities

To promote the advancement of the education of children from two years to school age in any manner this now or hereafter may be deemed by law to be charitable covering the area in and around Ross on Wye and District.

Ross Preschool Playgroup interprets these objects generally as follows:

To provide preschool services for the benefit of all preschool age children from families in the area of Ross on Wye and District. To work closely with the families and agencies as necessary to ensure that the children attending our group receive the services and support to which they are entitled.

The principal activities of the company in the period were to carry out the above objects, working closely with other groups and agencies to ensure that the children receive the support and encouragement they need to fulfil their potential.

Achievements and Performance

During the period covered by this report 27 children attended Playgroup and Preschool sessions for an average of 4 days per week in term time. At the end of summer term 6 children went onto formal education with confidence and a good grounding in social interaction. During the academic year covered by this report the Playgroup staff operated under difficult conditions due to the effects of the Coronavirus Pandemic. They are to be congratulated on their dedication to the welfare of the children.

Financial Review

The full accounts for the company are included in pages 6 to 10.

During the period the company had an excess of expenditure over income of £29738

The resulting net current reserve at the end of the period was £21015, which is being held in reserve per the company's reserves policy below.

Reserves Policy

The trustees have established a policy whereby unrestricted funds not otherwise committed would be used to build up a contingency reserve to ensure the continuation of the services provided.

Investment policy

In the event of the Charity being in a position of having funds to invest, the Trustees will investigate the most suitable areas of low risk investment in order to achieve the maximum return to further the objects of the Charity.

Plans for Future periods

The Charity intends to continue with the provision of excellent preschool education for the children of the families of Ross on Wye and District to the highest standard for a very reasonable charge. The Board of Trustees recognise that, whilst Ross Preschool Playgroup is a relatively small entity, the service offered is very much appreciated by the community. We will provide additional services such as Holiday Club when the need arises. We have expanded our provision to 7 hrs per day in term time and include more 2 year old vulnerable children who receive 15 hours free childcare as part of a government initiative. The safety of the children in our care is of paramount importance.

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2023

Statement of Trustees Responsibilities

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Trustees and signed on their behalf by

Pauline Wallace - Director/Trustee

Date

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF

ROSS PRESCHOOL PLAYGROUP

ON THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

I report on the accounts for the period from September 1st 2022 to August 31st 2023 as set out on pages 6 to 10.

Respective responsibilities of the Trustees and Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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;

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and Section 130 of the Charities Act
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met: or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by **Philip Davies**

P. M. Davies
Wellsbrook Barn
Peterstow
Ross on Wye
HR9 6QG

Date 30th January 2024

ROSS PRESCHOOL PLAYGROUP
Statement of Financial Activities
For the year ended 31st August 2023

	note	General Fund £	2021/22 £
<u>Incoming Resources</u>			
Fees Received		82417	112286
Grants, Donations & Misc Income		3463	18631
Total incoming resources		<u>85880</u>	<u>130917</u>
<u>Resources Expended</u>			
Charitable Expenditure		96020	98570
Management & Administration		19598	22499
Total Resources Expended		<u>115618</u>	<u>121069</u>
Net movement in funds		(29738)	9848
Total funds brought forward		50753	40905
Total funds carried forward		<u>21015</u>	<u>50753</u>

Balance Sheet as at 31st August 2023

	2022/23		2021/22 As at 31/08/22
	Note	£	£
Current Assets			
Cash in Bank & in Hand		20687	51543
Debtors	4	<u>2039</u>	354
Total assets		22726	51897
Creditors: Amounts falling due within one year	5	<u>1711</u>	1144
Net Current assets		21015	50753
Creditors; Amounts falling due after one year	5	NONE	NONE
Total Net Liabilities		0	<u>0</u>
Total Funds		<u>21015</u>	<u>50753</u>

These financial statements are prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006 and with the Financial Reporting Standard for smaller Entities (effective April 2008).

For the year ending 31st August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed, the accounts have been examined by an independent examiner whose report appears on page 5.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to and for the preparation of accounts.

Approved by the Directors (Trustees) on and signed on their behalf by

Iris Price

I M Price (Director/Trustee)

1 Accounting Policies

The principal accounting policies are summarized below and have been applied consistently throughout the year and in the preceding year.

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recognised Practice, Accounting and Reporting for Charities (SORP 2005) and the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

Incoming Resources

Incoming resources are accounted for in the period in which the charity is entitled to receipt.

Grants and Donations

Grants and Donations of a revenue nature are set against the appropriate expenditure as it arises. There are no grants of a capital nature.

Resources expended

Resources expended are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity on an accruals basis.

Tangible Fixed Assets.

There are no tangible fixed assets.

2 Legal Status of Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £10

3 Staff Costs

2022/23 2021/22

Providing Preschool Services

Gross Salaries	93801	94729
Employers National Insurance	0	1334
Employers Pension	2219	2506

There were 8 part time employees during the year, equivalent to 6 full time employees

Notes on the Accounts for the year ended 31st August 2023

	2022/23	2021/22
4 <u>Debtors</u>		
Trade Debtors	2039	354
Prepayments		
	<u>2039</u>	<u>354</u>
5 <u>Creditors: Amounts falling due within a year</u>		
Trade Creditors	1711	1144
6 <u>Analysis of net assets</u>	21015	50753
7 <u>Trustee remuneration and related party transactions</u>		
No member of the board received any trustee remuneration during the period		
No Trustee or any person related to the charity had any personal interest in any transaction or contract entered into by the charity during the period.		
8 <u>Taxation</u>		
As a charity, the Trust is not liable to corporation tax and deferred tax is therefore not relevant.		
9 <u>Investments</u>		
None		

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED**31ST AUGUST 2023**

		2022/23	2021/22
		£	£
<u>Income</u>			
	Fees	82417	112286
	Fundraising	2911	15663
	121 Grants		2090
	Donation from COOP Supermarket		150
	Edenstone grant		500
	Sale of Photographs Profit	101	99
	Misc Donations and Income		
	Bank interest	351	29
	Ross Town Council Grant		100
		85880	130917
<u>Expenditure</u>			
	Wages	93801	94729
	Employers NI		1334
	Rent	9083	9339
	Co Pension	2219	2506
	Insurance	577	297
	Postage and Telephone calls	818	849
	Learning Aids, Books & Stationery	103	209
	Activity Materials	475	201
	Equipment, Supplies and Maintenance	699	4776
	Cleaning Materials and Hand Towels	791	1335
	Children's Drinks and Snacks inc. Parties	467	744
	Training	942	0
	Advertising and Promotional Material	180	540
	Information Technology and Computers	2361	459
	Subscriptions	517	1021
	Sundry Items	281	205
	Staff Uniform	47	327
	Bank Charges	61	93
	Outside Storage	1573	1530
	DBS Registrations	129	105
	Waste Bin	494	470
		115618	121069
	<u>Surplus/(Deficit) for the period</u>	<u>(29738)</u>	<u>9848</u>

This page does not form part of the statutory accounts

Accounts

ROSS PRESCHOOL PLAYGROUP
(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022

CHARITY NUMBER 1107111

ROSS PRESCHOOL PLAYGROUP

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2022

<u>Contents</u>	Page
Legal and Administrative Information	1
Report of the Board of Trustees	2/3/4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes on the Financial Statements	8/9
The following page does not form part of the Statutory Accounts	
Detailed Income & Expenditure Account	10

Report of the Trustees - For the year ended 31st August 2022

Reference and administrative information

Page 1

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2022

Governing Document

The company was incorporated on November 15th 2004, as a company limited by guarantee and not having a share capital, company registration number 5287024. The company was registered on 02 December 2004 under the Charities Act 1993, charity registration number 1107111 and commenced operations on February 23rd 2005.

The company is limited by a guarantee of £10 from each of the members. The governing document of the charity is the company's Memorandum and Articles of Association. The business of the company is managed by a board of trustees, who are trustees of the charity.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are referred to as Trustees. Under the requirements of the Memorandum and Articles of Association the directors are elected to serve for a period of 3 years after which they must be re-elected at the Annual General Meeting. The board continues to maintain contact with kindred organisations and individuals to ensure the trustees are recruited as necessary to enhance the skills and diversity of the members of the board.

Trustee Induction and Training

Each new trustee receives a copy of the Trustees handbook which contains key documentation and guidance on the roles and responsibilities of trustees and a copy of the Memorandum and Articles of Association, together with the Policies and Procedures booklet. As part of our child safeguarding policy all new trustees are required to complete a check with the Disclosure and Barring Service which is paid for by the group.

Risk Management

The Trustees have carried out a risk assessment which is subject to annual review. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and are subject to regular review. Policies and Procedures are in place as recommended by Ofsted. These are regularly reviewed to ensure they are relevant and workable.

Organisational Structure

The Board of Trustees meets regularly and is responsible for ensuring the Charity has systems of internal control in place across the organisation. The board ensures that there are policies and procedures for Managing Finances, Child Safeguarding, Risk and Employment etc. The trustees review the charity's financial position at every meeting. The Playgroup Leader/Manager is responsible for ensuring the charity delivers the specified services and reports to the board of Trustees at every meeting.

Related Parties

The Charity encourages links with other bodies with aims that are complementary to the objects described below. These bodies include local preschools and nurseries, Herefordshire Council, Early Years and Extended Services, Herefordshire Primary Care Trust, Ofsted, Ross on Wye Children's Centre, local primary and secondary schools and Herefordshire Local Education Authority. We are grateful to many of these groups who provide support and guidance.

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2022

Objectives and Activities

To promote the advancement of the education of children from two years to school age in any manner this now or hereafter may be deemed by law to be charitable covering the area in and around Ross on Wye and District.

Ross Preschool Playgroup interprets these objects generally as follows:

To provide preschool services for the benefit of all preschool age children from families in the area of Ross on Wye and District. To work closely with the families and agencies as necessary to ensure that the children attending our group receive the services and support to which they are entitled.

The principal activities of the company in the period were to carry out the above objects, working closely with other groups and agencies to ensure that the children receive the support and encouragement they need to fulfil their potential.

Achievements and Performance

During the period covered by this report 35 children attended Playgroup and Preschool sessions for an average of 4 days per week in term time. At the end of summer term 24 children went onto formal education with confidence and a good grounding in social interaction. During the academic year covered by this report the Playgroup staff operated under difficult conditions due to the effects of the Coronavirus Pandemic. They are to be congratulated on their dedication to the welfare of the children.

Financial Review

The full accounts for the company are included in pages 6 to 10.

During the period the company had an excess of income over expenditure of £9848

The resulting net current reserve at the end of the period was £50753, which is being held in reserve per the company's reserves policy below.

Reserves Policy

The trustees have established a policy whereby unrestricted funds not otherwise committed would be used to build up a contingency reserve to ensure the continuation of the services provided.

Investment policy

In the event of the Charity being in a position of having funds to invest, the Trustees will investigate the most suitable areas of low risk investment in order to achieve the maximum return to further the objects of the Charity.

Plans for Future periods

The Charity intends to continue with the provision of excellent preschool education for the children of the families of Ross on Wye and District to the highest standard for a very reasonable charge. The Board of Trustees recognise that, whilst Ross Preschool Playgroup is a relatively small entity, the service offered is very much appreciated by the community. We will provide additional services such as Holiday Club when the need arises. We have expanded our provision to 7 hrs per day in term time and include more 2 year old vulnerable children who receive 15 hours free childcare as part of a government initiative. The safety of the children in our care is of paramount importance.

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2022

Statement of Trustees Responsibilities

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Trustees and signed on their behalf by

Pauline Wallace

Pauline Wallace - Director/Trustee

Date 15/03/23

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF

ROSS PRESCHOOL PLAYGROUP

ON THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2022

I report on the accounts for the period from September 1st 2021 to August 31st 2022 as set out on pages 6 to 10.

Respective responsibilities of the Trustees and Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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;

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and Section 130 of the Charities Act
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met: or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by *Philip Davies*

P. M. Davies
Wellsbrook Barn
Peterstow
Ross on Wye
HR9 6QG

Date March 4th 2023

ROSS PRESCHOOL PLAYGROUP
Statement of Financial Activities
For the year ended 31st August 2022

	note	General Fund £	2020/21 £
<u>Incoming Resources</u>			
Fees Received		112286	93684
Grants, Donations & Misc Income		18631	7252
Total incoming resources		<u>130917</u>	<u>100936</u>
<u>Resources Expended</u>			
Charitable Expenditure		98570	107937
Management & Administration		22499	21861
Total Resources Expended		<u>121069</u>	<u>129798</u>
Net movement in funds		9848	-28862
Total funds brought forward		40905	69767
Total funds carried forward		<u>50753</u>	<u>40905</u>

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Balance Sheet as at 31st August 2022

	Note	2021/22 £	£	2020/21 As at 31/08/21
Current Assets				
Cash in Bank & in Hand		51543		47639
Debtors	4	<u>354</u>		1100
Total assets		51897		48739
Creditors: Amounts falling due within one year	5	<u>1144</u>		7834
Net Current assets			50753	40906
Creditors; Amounts falling due after one year	5	NONE		NONE
Total Net Liabilities			0	<u>0</u>
Total Funds			<u>50753</u>	<u>40905</u>

These financial statements are prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006 and with the Financial Reporting Standard for smaller Entities (effective April 2008).

For the year ending 31st August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed, the accounts have been examined by an independent examiner whose report appears on page 5.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to and for the preparation of accounts.

Approved by the Directors (Trustees) on 15.03.23 and signed on their behalf by

Iris Price

I M Price (Director/Trustee)

ROSS PRESCHOOL PLAYGROUP

Notes on the Accounts for the year ended 31st August 2022

1 Accounting Policies

The principal accounting policies are summarized below and have been applied consistently throughout the year and in the preceding year.

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recognised Practice, Accounting and Reporting for Charities (SORP 2005) and the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

Incoming Resources

Incoming resources are accounted for in the period in which the charity is entitled to receipt.

Grants and Donations

Grants and Donations of a revenue nature are set against the appropriate expenditure as it arises. There are no grants of a capital nature.

Resources expended

Resources expended are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity on an accruals basis.

Tangible Fixed Assets.

There are no tangible fixed assets.

2 Legal Status of Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £10

3 Staff Costs

2021/22 2020/21

Providing Preschool Services

Gross Salaries	94729	105417
Employers National Insurance	1334	255
Employers Pension	2506	2265

There were 8 part time employees during the year, equivalent to 6 full time employees

ROSS PRESCHOOL PLAYGROUP

Notes on the Accounts for the year ended 31st August 2022

	2021/22	2020/21
4 <u>Debtors</u>		
Trade Debtors	354	1100
Prepayments		
	<u>354</u>	<u>1100</u>
5 <u>Creditors; Amounts falling due within a year</u>		
Trade Creditors	1144	7834
6 <u>Analysis of net assets</u>	50753	40905
7 <u>Trustee remuneration and related party transactions</u>		
No member of the board received any trustee remuneration during the period		
No Trustee or any person related to the charity had any personal interest in any transaction or contract entered into by the charity during the period.		
8 <u>Taxation</u>		
As a charity, the Trust is not liable to corporation tax and deferred tax is therefore not relevant.		
9 <u>Investments</u>		
None		

ROSS PRESCHOOL PLAYGROUP

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED

31ST AUGUST 2022

		2021/22	2020/21
		<u>£</u>	<u>£</u>
<u>Income</u>			
	Fees	112286	93684
	Fundraising	15663	6642
	121 Grants	2090	
	Donation from COOP Supermarket	150	
	Edenstone grant	500	
	Sale of Photographs Profit	99	570
	Misc Donations and Income		35
	Bank interest	29	5
	Ross Town Council Grant	100	
		<u>130917</u>	<u>100936</u>
<u>Expenditure</u>			
	Wages	94729	105417
	Employers NI	1334	255
	Rent	9339	8820
	Co Pension	2506	2265
	Insurance	297	263
	Postage and Telephone calls	849	898
	Learning Aids, Books & Stationery	209	154
	Activity Materials	201	345
	Equipment, Supplies and Maintenance	4776	4773
	Cleaning Materials and Hand Towels	1335	1614
	Children's Drinks and Snacks inc. Parties	744	570
	Training	0	374
	Advertising and Promotional Material	540	0
	Information Technology and Computers	459	918
	Subscriptions	1021	608
	Sundry Items	205	134
	Staff Uniform	327	
	Bank Charges	93	103
	Outside Storage	1530	1500
	DBS Registrations	105	411
	Waste Bin	470	376
		<u>121069</u>	<u>129798</u>
	<u>Surplus/(Deficit)</u> for the period	<u>9848</u>	<u>(28862)</u>

This page does not form part of the statutory accounts

Accounts

Registered Number 5287024

ROSS PRESCHOOL PLAYGROUP

(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2021

CHARITY NUMBER 1107111

ROSS PRESCHOOL PLAYGROUP

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

<u>Contents</u>	Page
Legal and Administrative Information	1
Report of the Board of Trustees	2/3/4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes on the Financial Statements	8/9
The following page does not form part of the Statutory Accounts	
Detailed Income & Expenditure Account	10

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2021

Governing Document

The company was incorporated on November 15th 2004, as a company limited by guarantee and not having a share capital, company registration number 5287024. The company was registered on 02 December 2004 under the Charities Act 1993, charity registration number 1107111 and commenced operations on February 23rd 2005.

The company is limited by a guarantee of £10 from each of the members. The governing document of the charity is the company's Memorandum and Articles of Association. The business of the company is managed by a board of trustees, who are trustees of the charity.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are referred to as Trustees. Under the requirements of the Memorandum and Articles of Association the directors are elected to serve for a period of 3 years after which they must be re-elected at the Annual General Meeting. The board continues to maintain contact with kindred organisations and individuals to ensure the trustees are recruited as necessary to enhance the skills and diversity of the members of the board.

Trustee Induction and Training

Each new trustee receives a copy of the Trustees handbook which contains key documentation and guidance on the roles and responsibilities of trustees and a copy of the Memorandum and Articles of Association, together with the Policies and Procedures booklet. As part of our child safeguarding policy all new trustees are required to complete a check with the Disclosure and Barring Service which is paid for by the group.

Risk Management

The Trustees have carried out a risk assessment which is subject to annual review. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and are subject to regular review. Policies and Procedures are in place as recommended by Ofsted. These are regularly reviewed to ensure they are relevant and workable.

Organisational Structure

The Board of Trustees meets regularly and is responsible for ensuring the Charity has systems of internal control in place across the organisation. The board ensures that there are policies and procedures for Managing Finances, Child Safeguarding, Risk and Employment etc. The trustees review the charity's financial position at every meeting. The Playgroup Leader is responsible for ensuring the charity delivers the specified services and reports to the board of Trustees at every meeting.

Related Parties

The Charity encourages links with other bodies with aims that are complementary to the objects described below. These bodies include local preschools and nurseries, Herefordshire Council, Early Years and Extended Services, Herefordshire Primary Care Trust, Ofsted, Ross on Wye Children's Centre, local primary and secondary schools and Herefordshire Local Education Authority. We are grateful to many of these groups who provide support and guidance.

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2021

Objectives and Activities

To promote the advancement of the education of children from two years to school age in any manner this now or hereafter may be deemed by law to be charitable covering the area in and around Ross on Wye and District.

Ross Preschool Playgroup interprets these objects generally as follows:

To provide preschool services for the benefit of all preschool age children from families in the area of Ross on Wye and District. To work closely with the families and agencies as necessary to ensure that the children attending our group receive the services and support to which they are entitled.

The principal activities of the company in the period were to carry out the above objects, working closely with other groups and agencies to ensure that the children receive the support and encouragement they need to fulfil their potential.

Achievements and Performance

During the period covered by this report 33 children attended Playgroup and Preschool sessions for an average of 4 days per week in term time. At the end of summer term 14 children went onto formal education with confidence and a good grounding in social interaction. The Covid 19 pandemic affected the playgroup for the whole of this financial year, the group remained open but less children attended the group during the 2020/21 academic year and there were higher costs in maintaining the cleanliness of the rooms and the safety of the children and staff. During the academic year covered by this report the Playgroup operated under very difficult conditions due to the Coronavirus Pandemic.

Financial Review

The full accounts for the company are included in pages 6 to 10.

During the period the company had an excess of expenditure over income of £28862

The resulting net current reserve at the end of the period was £40905, which is being held in reserve per the company's reserves policy below. The Government NEF continued to be paid and we therefore were able to operate the preschool and pay the staff normally. We had extra expenditure, partly due to the cost of covid related cleaning of the playgroup rooms by staff and safety processes needed due to the Covid 19 pandemic. We spent less on learning aids, IT and books in the period and a previously agreed project to provide a covered outdoor classroom was carried out in this period which added to the level of Expenditure. Reduced fund raising took place during the period resulting in less income.

Reserves Policy

The trustees have established a policy whereby unrestricted funds not otherwise committed would be used to build up a contingency reserve to ensure the continuation of the services provided.

Investment policy

In the event of the Charity being in a position of having funds to invest, the Trustees will investigate the most suitable areas of low risk investment in order to achieve the maximum return to further the objects of the Charity.

Plans for Future periods

The Charity intends to continue with the provision of excellent preschool education for the children of the families of Ross on Wye and District to the highest standard for a very reasonable charge. The Board of Trustees recognise that, whilst Ross Preschool Playgroup is a relatively small entity, the service offered is very much appreciated by the community. We plan to provide additional services such as Holiday Club when the need arises. We have expanded our provision to 6 hrs per day in term time and include more 2 year old vulnerable children who receive 15 hours free childcare as part of a government initiative. The safety of the children in our care is of paramount importance, especially in the current pandemic.

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Report of the Trustees - For the year ended 31st August 2021

Statement of Trustees Responsibilities

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Trustees and signed on their behalf by

Gwyneth Gill

Gwyneth Gill
Director/Trustee

Date 28th April 2022

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF

ROSS PRESCHOOL PLAYGROUP

ON THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

I report on the accounts for the period from September 1st 2020 to August 31st 2021 as set out on pages 6 to 10.

Respective responsibilities of the Trustees and Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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;

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 and Section 130 of the Charities Act
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met: or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by *Philip Davies*

P. M. Davies
Wellsbrook Barn
Peterstow
Ross on Wye
HR9 6QG

Date 28th April 2022

ROSS PRESCHOOL PLAYGROUP**Statement of Financial Activities****For the year ended 31st August 2021**

	note	General Fund £	2019/20 £
<u>Incoming Resources</u>			
Fees Received		93684	113221
Grants, Donations & Misc Income		7252	38027
Total incoming resources		<u>100936</u>	<u>151248</u>
<u>Resources Expended</u>			
Charitable Expenditure		107937	105358
Management & Administration		21861	16239
Total Resources Expended		<u>129798</u>	<u>121597</u>
Net movement in funds		-28862	29651
Total funds brought forward		69767	40116
Total funds carried forward		<u>40905</u>	<u>69767</u>

ROSS PRESCHOOL PLAYGROUP LIMITED BY GUARANTEE

Balance Sheet as at 31st August 2021

	Note	2020/21 £	£	2019/20 As at 31/08/20
Current Assets				
Cash in Bank & in Hand		47639		70782
Debtors	4	<u>1100</u>		5375
Total assets		48739		76157
Creditors: Amounts falling due within one year	5	<u>7834</u>		6390
Net Current assets			40905	69767
Creditors; Amounts falling due after one year	5	NONE		NONE
Total Net Liabilities			0	<u>0</u>
Total Funds			<u>40905</u>	<u>69767</u>

These financial statements are prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006 and with the Financial Reporting Standard for smaller Entities (effective April 2008).

For the year ending 31st August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed, the accounts have been examined by an independent examiner whose report appears on page 5.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to and for the preparation of accounts.

Approved by the Directors (Trustees) on and signed on their behalf by

Iris Price

I M Price (Director/Trustee)

28th April 2022

ROSS PRESCHOOL PLAYGROUP

Notes on the Accounts for the year ended 31st August 2021

1 Accounting Policies

The principal accounting policies are summarized below and have been applied consistently throughout the year and in the preceding year.

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recognised Practice, Accounting and Reporting for Charities (SORP 2005) and the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

Incoming Resources

Incoming resources are accounted for in the period in which the charity is entitled to receipt.

Grants and Donations

Grants and Donations of a revenue nature are set against the appropriate expenditure as it arises. There are no grants of a capital nature.

Resources expended

Resources expended are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity on an accruals basis.

Tangible Fixed Assets.

There are no tangible fixed assets.

2 Legal Status of Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £10

3 Staff Costs

2020/21 2019/20

Providing Preschool Services

Gross Salaries	105417	101657
Employers National Insurance	255	1259
Employers Pension	2265	2441

There were 9 part time employees during the year, equivalent to 7 full time employees

ROSS PRESCHOOL PLAYGROUP

Notes on the Accounts for the year ended 31st August 2021

	2020/21	2019/20
4 <u>Debtors</u>		
Trade Debtors	1100	5045
Prepayments		330
	<u>1100</u>	<u>5375</u>
5 <u>Creditors; Amounts falling due within a year</u>		
Trade Creditors	7834	6390
6 <u>Analysis of net assets</u>	40905	69767
7 <u>Trustee remuneration and related party transactions</u>		
No member of the board received any trustee remuneration during the period		
No Trustee or any person related to the charity had any personal interest in any transaction or contract entered into by the charity during the period.		
8 <u>Taxation</u>		
As a charity, the Trust is not liable to corporation tax and deferred tax is therefore not relevant.		
9 <u>Investments</u>		
None		

ROSS PRESCHOOL PLAYGROUP

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED

31ST AUGUST 2021

		2020/21	2019/20
		£	£
<u>Income</u>			
	Fees	93684	113221
	Fundraising	6642	5564
	121 Grants		5852
	Covid small business grant		25000
	Minett & Skyrme grant		200
	Sale of Photographs Profit	570	200
	Misc Donations and Income	35	843
	Bank interest	5	67
	Training Grant		300
		<u>100936</u>	<u>151247</u>
<u>Expenditure</u>			
	Wages	105417	101657
	Employers NI	255	1259
	Rent	8820	6404
	Co Pension	2265	2442
	Insurance	263	448
	Postage and Telephone calls	898	860
	Learning Aids, Books & Stationery	154	1334
	Activity Materials	345	179
	Equipment, Supplies and Maintenance	4773	781
	Cleaning Materials and Hand Towels	1614	1552
	Children's Drinks and Snacks inc. Parties	570	329
	Training	374	91
	Advertising and Promotional Material	0	151
	Information Technology and Computers	918	404
	Subscriptions	608	276
	Sundry Items	134	47
	Bank Charges	103	60
	Outside Storage	1500	1500
	DBS Registrations	411	85
	Waste Bin	376	272
		<u>129798</u>	<u>121596</u>
	<u>Surplus/(Deficit) for the period</u>	<u>(28862)</u>	<u>29651</u>

This page does not form part of the statutory accounts