

Company number
Charity number

05709181
1114179

Riding Mill Pre School Limited

Trustees Report and Financial Statements

**For the year ended
31 July 2025**

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For the year ended
31 July 2025

Company number	05709181
Charity number	1114179
Registered office and operational address	Broomhaugh C of E First School, Church Lane, Riding Mill, Northumberland, NE44 6DR
Trustees	<p>Trustees, who are also directors under company law, who the year and up to the date of this report were as follows:</p> <p>Carole Smith (Chair) Helen Ridley (secretary) Jennifer Stephenson Alexandra Sarah Wade Angus McVittie (Appointed 5 October 2024) Laura Gabbey Cristofini (Resigned 26 September 2024) Kathryn Davidson (Resigned 26 January 2025)</p>
Bankers	Barclays Bank UK plc
Independent examiner	<p>Phil Wright, ACA East Rigg, Long Rigg, Riding Mill NE44 6AL</p>

For the year ended
31 July 2025

The Trustees present their report and the independently examined financial statements for the year period ended 31 July 2025. This report incorporates the Directors' Report.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities (Charities SORP FRS 102).

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 14 February 2006 and registered as a charity on 15 May 2006. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the charity are set out in note 13 to the accounts.

The Trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcome of its work within the last twelve months. The Trustees report sets out the achievements of the charity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure that the charity's aims, objectives and activities remain focused on its stated purposes.

Objectives and activities

Riding Mill Pre-School Limited (RMOP) is a registered charity that aims to enhance the development and education of children under the statutory school age by encouraging the parents to understand and provide for the needs of their children through community groups. It runs a pre-school for up to around 25 children from in and around Riding Mill, Northumberland.

Annual report for year ending 31 July 2025

There were 7 full meetings of the management committee during the year, as well as a number of discussions relating to fundraising and dealing with the news, released in September 2024, that we must move from the school site by July 2026. By the end of July 2025, we had identified a new site, a willing landlord and begun fundraising. However, until the planning permission for the move is in place, we cannot put in applications for the grant funding which we will need. However, as this report covers the year up to the end of July 2025, I will avoid speculating about the future and will report on a very successful year for RMOP.

Achievements and performance

Back in September 2024, we opened with a healthy number of children – more than in any previous September - and the Friday Playgroup continued to be popular and boosted the numbers. October brought the AGM – and we welcomed Angus McVittie as a new director/trustee to the committee. Sadly, Kathryn Davison left the committee during the year and we thank her for her contribution, particularly for initiating the Go Fund Me relocation fundraiser in September.

For the year ended
31 July 2025

Achievements and performance (continued)

The Spring term brought a lot of mud – and the children loved it. They took part in the RSPB's Big School's Birdwatch and particularly enjoyed watching the robins that often visit the site. Numbers rose steadily as the year progressed and all the usual activities continued, as did the fundraising. We organised an Easter Treasure Walk for the village and also held a Quiz Night. We were grateful for donations from the Parish Council and Osbit Engineering. Everyone at RMOP is very appreciative of the interest and support that we receive from the village community.

The ceilidh in December, the quiz in March and the Pledge Auction in May, along with donations from friends and organisations in the community, got the relocation fundraising off to a good start. This has continued throughout the year, with further small events and three generous contributions from past and present families.

Activities for the children continue to be varied and engaging. The regular visits to Wentworth Grange, begun before the pandemic and resumed last year, ensure that intergenerational links within the village are strengthened, to the advantage of all. Other highlights, often related to the seasons, included Valentines Day, World Book Day and Pancake Day all in the same week! There were also Easter egg hunts, farm visits and, in the final term, an open morning and school-readiness visits.

The staff team, now increased to six, remains a real strength of RMOP. All are amazing practitioners, always looking at ways to enhance the children's experiences and also developing their own practice. Personal professional development is willingly undertaken and there was a two-day Paediatric First Aid training for all.

Future planning

All RMOP policies and procedures are regularly reviewed, but the committee plans to make this process more robust in the coming years, particularly as there will need to be a major review before moving to an alternative site. We were pleased to know that, when Storm Eowyn threatened at the end of January 2025, our risk assessments and emergency measures, in combination with parental consultation, ensured that it was safe for our sheltered site to remain open safely.

Clearly the challenging process of moving to an alternative site will be a major task going forward. For the current year at least, RMOP will continue to thrive at the school site. Child numbers are encouraging but these are difficult times for all early years providers, with inflation considerably outpacing government funding which is the core of our income. There is always financial pressure but we are reluctant to increase fees for self-funded children unless it is essential.

In the meantime, we are grateful for the support of families – who willingly make regular 'voluntary' contributions to help cover the 'extras' that the Local Authority funding doesn't, including snack, craft resources and Forest School equipment – and to the local community for their interest in RMOP and their donations of useful items such as wood, woodchip, apples and wooden toys!

Future planning (continued)

Finally, I must thank all the members of the committee who give freely of their time to ensure that the strategic management of RMOP is kept on track. Most of us get involved with day-to-day matters when needed, though Ruth and the team have that well under control. With such a challenging time ahead, we really need to have one or two more committee members to spread the load; please get in touch with me or Ruth if you would like to join us or can help in some other way.

Financial review

Full details of the charity's financial performance are set out from page 10 of the report. Total income for the year was £124,614 with total expenditure of £82,620 in the period. The net surplus for the year of £41,994 has been added to reserves.

Reserves policy

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. Trustees are committed to maintaining sufficient reserves to support current activities to meet the following requirements:

- Safeguarding the charity's service commitment in the event of reduction or delay in receipt of grants or other income.
- Providing a financial cushion against risk and future uncertainties.

To this end, the Trustees review the level of reserves annually to ensure that the appropriate levels of reserves are maintained and that the Pre-school would be able to continue its provision for a period of 3 to 6 months without unnecessary disruption in the event of a delay or fall in grant funding.

Total unrestricted funds at the year-end were £65,262. These are represented by net current assets of £65,262.

Trustee selection method

Trustee membership is open to anybody with an interest in the Riding Mill Pre-school and the development of its children at pre-school age. New trustees are recruited by existing Trustees and are typically parents of those children attending Riding Mill Pre-School.

Trustees are either voted onto the committee at our Annual General Meeting or are co-opted onto the committee between Annual General Meetings. New Trustees must submit an application that meets Ofsted's requirements.

Risk management

The Trustees have examined the major risks the charity faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

Riding Mill Pre School Limited

Report of the Trustees

For the year ended

31 July 2025

The charity is grateful for the efforts of its volunteers who contribute greatly to the work of the organisation through carrying out administrative services, assisting at events and fundraising. Given the difficulty in placing a value on the time and effort given by our volunteers their impact is not reflected in our financial statements.

Signed on behalf of the Trustees:



Carole Smith, Chair

Date: 10.12.25

For the year ended
31 July 2025

Statement of Responsibility of the Trustees

Our Trustees (who are also directors of Riding Mill Pre School Limited for the purposes of company law) are responsible for preparing the report of the Trustees' and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in
- *Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.*

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

In so far as the Trustees are aware:

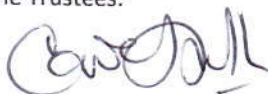
- There is no relevant information of which the charity's independent examiner is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 July 2025 was 5 (6 as at 31 July 2024). The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Signed on behalf of the Trustees:

Carole Smith, Chair



Date: 10.12.25

For the year ended
31 July 2025

I report on the accounts of the company for the period ended 31 July 2025, which are set out on pages 10 to 18.

Respective responsibilities of 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. The charity trustees consider that an audit is not required for this year under section 144 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 company law 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, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements:
- a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of 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
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Independent examiner:

Phil Wright, ACA
East Rigg, Long Rigg
Riding Mill
Northumberland, NE44 6AL

Date: 10 DECEMBER 2025

Riding Mill Pre School Limited
Statement of Financial Activities (incorporating an income and expenditure account)

For the year ended
31 July 2025

			Year to 31 July 2025	
	Note	Unrestricted £	Restricted £	Total £
Income from:				
Fundraising, donations and legacies		12,498		12,498
Charitable activities	3	111,699		111,699
Investments: interest income		416		416
Total income		124,614	-	124,614
Expenditure on:				
Raising funds		434		434
Charitable activities	4	82,186		82,186
Total expenditure		82,620	-	82,620
Net expenditure for the year		41,994	-	41,994
Reconciliation of funds				
Total funds brought forward		23,269		23,269
Net expenditure for the year		41,994		41,994
Total funds carried forward	12	65,262	-	65,262

The above results are derived from continuing activities. There are no recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 12 to the financial statements.

Prior year comparatives are disclosed in Note 2 to the financial statements.

The notes on pages 12 to 18 form part of these financial statements.

Riding Mill Pre School Limited
Statement of Financial Position

For the year ended
31 July 2025

		As at 31 July 2025 Total £
Fixed assets	<i>Note</i>	
Tangible fixed assets	8	-
		-
Current Assets		
Stock		5
Debtors	9	-
Cash at bank and in hand		66,110
		66,115
Liabilities		
Creditors: amounts falling due within one year	10	(852)
Net current assets		65,262
Total assets less current liabilities		65,262
Creditors: amounts falling due after more than one year		-
Provisions for liabilities and charges		-
Net assets		65,262
The funds of the charity	12	
Restricted funds		-
Designated funds		6,753
General Funds		58,509
Total charity funds		65,262

For the year ended 31 July 2025 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2016.

The trustees, who are directors of the charitable company under company law, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts. These accounts have been prepared in accordance with provision applicable to companies subject to the small companies' regime.

The financial statements were approved by the Trustees and authorised for issue on 10.12.25 and signed on their behalf by:



Carole Smith, Chair

For the year ended
31 July 2025

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (August 2014) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) The Charity

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. In the opinion of the Trustees there is no ultimate controlling party.

The Trustees consider that the charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

At the time of writing, the charity is pursuing a full planning application for the new site and, should this be further delayed, contingency plans are in place which would ensure that the preschool can operate from an alternative location from September 2026. The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. There are no key judgements that the charitable company has made which have a significant effect on the accounts. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

For the Year ended
31 July 2025

1 Accounting policies (continued)

e) Expenditure

Expenditure is accounted for on an accruals basis. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The charity is not registered for VAT. In common with many other charities, the Riding Mill Pre School Limited expenses are inflated by VAT which cannot be recovered.

f) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Furniture and fixtures	25% straight line
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g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and instant access bank accounts.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

For the year ended
31 July 2025

2 Prior year comparatives for the statement of financial activities

	Unrestricted £	Restricted £
Income from:		
Donations, legacies and fundraising	6,523	-
Charitable activities	57,973	-
Investments: interest income	197	-
Other	-	-
Total income	64,694	-
Expenditure on:		
Raising funds	367	-
Charitable activities	70,716	-
Other	-	-
Total expenditure	71,083	-
Net expenditure for the year	(6,389)	-
Reconciliation of funds		
Total funds brought forward	29,658	-
Net expenditure for the year	(6,389)	-
Total funds carried forward	23,269	-

For the year ended
31 July 2025

			31 Jul
			2025
3	Income from charitable activities	Unrestricted	Restricted
		£	£
		Total	Total
		£	£
The charitable activities of the Charity comprise the provision of pre-school education.			
	Fee income	111,699	-
	Local council grant income	-	-
	Total	111,699	-

		31 Jul	
		2025	
		Provision of	Governance
		pre-school	and support
		education	Costs
		£	£
		Total	
		£	
Staff costs	67,274	-	67,274
Equipment and other expenses	8,312	-	8,312
Premises and office costs	6,000	-	6,000
Insurance	-	599	599
	81,587	599	82,186

Other expenses includes £2,308 architect and pre-planning application costs relating to the proposed relocation.

For the year ended
31 July 2025

5 Net income for the year

Net income for the year is stated after charging accountant's fees of £nil (2024 £nil).

During the year no Trustees received any remuneration or benefits. No Trustees received reimbursement of travel and subsistence expenses.

6 Staff costs and numbers

Staff costs were as follows

	31 Jul 2025	31 Jul 2024
	£	£
Salaries and wages	65,256	58,001
Social security costs	729	729
Employer's contribution to defined contribution pension schemes	1,386	805
	<u>67,371</u>	<u>59,535</u>

No employee earned more than £60,000.

The company makes contributions to a stakeholder defined contribution pension scheme for the benefit of the employees. The assets of the scheme are administered by an independent pensions provider, NEST Pensions.

	31 Jul 2025	31 Jul 2024
	Number	Number
The average number of employees during the period was as follows:		
Direct charitable activities	4.0	3.9
Support and governance	-	-
	<u>4.0</u>	<u>3.9</u>

7 Taxation

The charitable company is exempt from corporation tax as all of its income is charitable and is applied for charitable purposes.

For the year ended
31 July 2025

8 Tangible fixed assets

	Furniture and Equipment £	Total £
Cost		
At 1 August 2024	7,177	7,177
Additions	-	-
Disposals	-	-
At 31 July 2025	7,177	7,177
Depreciation		
At 1 August 2024	7,177	7,177
Provided in the year	-	-
Disposals	-	-
At 31 July 2025	7,177	7,177
Net book amount at 31 July 2025	-	-
Net book amount at 31 July 2024	-	-

9 Debtors

	31 Jul 2025 £	31 Jul 2024 £
Other debtors	-	167

10 Creditors: amounts falling due within one year

	31 Jul 2025 £	31 Jul 2024 £
Accruals	852	98

For the year ended
31 July 2025

11 Analysis of net assets between funds

	General unrestricted	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	-	-	-	-
Net current assets	65,262	-	-	65,262
	65,262	-	-	65,262

12 Movements in funds

	At the start of the year	Incoming resources	Outgoing resources	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds	-	-	-	-	-
Unrestricted funds					
Designated funds	-	6,753	-	-	6,753
General funds	23,269	117,861	(82,620)	-	58,509
Total unrestricted funds	23,269	124,614	(82,620)	-	65,262
Total funds	23,269	124,614	(82,620)	-	65,262

Purposes of designated funds: Funds to cover costs of relocation to an alternative site.

13 Related party transactions

During the year £184 was paid to Carole Smith and £45 paid to Alexandra Wade, both Trustees of the charity. The payments were the reimbursement of expenditure incurred on behalf of the charity.