ROWLANDS GILL UNDER FIVES (COMPANY)

England & Wales · Charity number 1123855

Details

Status	Registered
Legal form	Charitable company
Company number	06506011
Registered	2008-04-23
Register	View on the Charity Commission register

Contact

Address	Rowlands Gill Primary School Dominies Close Rowlands Gill NE39 2PP
Phone	07816210675
Email	rowlandsgillunderfives@yahoo.co.uk
Website	www.rowlandsgillunderfives.com

Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE BY PROVIDING FOR THE DAILY CARE, RECREATION AND EDUCATIONAL OPPORTUNITIES OF CHILDREN.

Activities: We have a preschool offering preschool education for children aged 2 to 5 in the local community.We have an out of school club offering childcare to school children aged 3 to 11 years old before and after school

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** TYNE AND WEAR
- Gateshead

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£183,772	£197,836	-	-
2024-08-31	£173,829	£154,041	-	-
2023-08-31	£122,447	£122,031	-	-
2022-08-31	£111,693	£115,602	-	-
2021-08-31	£122,898	£125,449	-	-
2020-08-31	£108,332	£117,092	-	-

Trustees

Name	Role	Appointed
LESLEY GARVEY		
NICHOLA DEBORAH KEHOE MRS		

Accounts

Rowlands Gill Under Fives

(a company limited by guarantee)

Company Registration no 06506011

Charity Registration no 1123855

Financial Statements

For the year ended

31 August 2025

Rowlands Gill Under Fives Limited
7 Glamis Crescent
Rowlands Gill
Tyne & Wear
NE39 1AT

Legal and Administrative Information

Name:	Rowlands Gill Under Fives
Company No:	06506011
Charity No:	1123855
Directors/Trustees:	Nichola Kehoe Lesley Garvey
Registered Address:	7 Glamis Crescent Rowlands Gill Tyne & Wear NE39 1AT
Bankers:	Lloyds TSB 44 Front Street Whickham Newcastle Upon Tyne NE16 4DS
Solicitors:	Muckle LLP Norham House 12 Bridge Street West Newcastle Upon Tyne NE1 8AS
Structure:	Rowlands Gill Under Fives is a Company limited by guarantee registered on 18 September 2008 and a registered charity registered on 23 April 2008
Independent Examiner:	Kate Tully 5 Johnson Terrace High Spen Rowlands Gill NE39 2BB

Contents

Director's/Trustees Report

Objectives and Activities
To advance the education of children below compulsory school age be providing for the daily care, recreation and educational opportunities of children.

Achievements and Performance
Rowlands Gill Under Fives continues to rebuild its finances after the difficult Covid years. Our increased fees and reduces staffing have helped to increase our income/ reduce our outgoings. The numbers of children are growing, and we are now having children register early for future years. We are confident that our finances will grow quicker the following year with the additional funding from the new working parents' government incentive. We predict from next year our spaces will fill quicker therefore taking better income earlier.

Our Outstanding rating from Ofsted alongside the new funding for children continues to have a positive impact on amount of children being registered. In September we are almost full and it is forecast we will be full by Christmas. This is an ongoing trend.
Our good reputation remains, and we will continue to attract custom with advertising as well as word of mouth

The trustees/directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Financial Review
The financial position for the year shows net incoming funds of £183,772 and total outgoing resources of £197,836 with a balance brought forward from the previous year of £20,308 the total funds carried forward are £6,244. The Directors/Trustees are doing everything they can, in order to ensure the financial stability of the company.

Risk Management
The Directors continue to examine the major risks, which the company faces in relation to external factors, governance and management, internal operations and business. They are considering the likelihood and the impact of risks and are reviewing what systems should be in place to control and reduce those risks. The systems are being designed to provide reasonable, but not absolute, assurance against material loss or misstatement of loss.

Reserves Policy
It is the policy of the company to try to build up unrestricted funds, which are free reserves of the company, to a level that equates to approximately 3 months unrestricted expenditure. This will provide sufficient funds to cover management and administration support costs and any emergencies that may arise from time to time.

Future Plans
Our reputation and service provided still remains high and we are confident we will rebuild finances. Our good reputation remains, and we will continue to attract custom with advertising as well as word of mouth.

Directors'/Trustees' responsibilities:
The Directors/Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the company and which enable them to comply with applicable law. The Directors/Trustees 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.

Statement of Exemption
For the year ending 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the members and signed on their behalf:

Name: Nichola Kehoe *Signature:* N Kehoe

Name: *Signature:*

Date: 29 May 2026

Independent Examiners Report

Report to the trustees/directors of Rowlands Gill Under Fives Limited on Accounts for the year ended 31 August 2025 set out on pages 7 to 11.

Respective responsibilities of trustees and examiner
The charity's 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's trustees consider that an audit is not required for this year (under s.145 of the Charities Act 2011 ('the 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 financial statements under s.145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act;and
- State whether particular matters have come to my attention

Basis of examiner's statement
My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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:
- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Act ; or
-

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

Kate Tully

Date 29 May 2026

Signed. K Tully.

Statement of Financial Activities

(incorporating the income and expenditure account)

for the year ended 31 August 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024-25 £	Total Funds Previous Period £
Income and Endowments from:					
Donations and Legacies		312	0	312	0
Charitable Activities		72,302	109,527	181,829	169,151
Other Trading Activites		1,630	0	1,630	4,678
Investments		0	0	0	0
Other		0	0	0	0
Total Income		**74,244**	**109,527**	**183,772**	**173,829**
Expenditure on:					
Raising Funds		0	0	0	0
Charitable Activities		88,107	109,728	197,836	154,041
Other		0	0	0	0
				0	0
Total Expenditure		**88,107**	**109,728**	**197,836**	**154,041**
Net incoming/outgoing resources before transfers		**(13,863)**	**(201)**	**(14,064)**	**19,788**
Transfers					
Net movement in funds		**(13,863)**	**(201)**	**(14,064)**	**19,788**
Total Funds brought forward		19,204	1,104	20,308	520
Total funds carried forward		**5,341**	**903**	**6,244**	**20,308**

The notes on pages 9-11 form an integral part of these financial statements.

Balance Sheet
as at 31 August 2025

	Note	Total Funds 2024-25 £	Total Funds 2023-24 £
Current Assets			
Cash at Bank and In Hand		6,619	20,658
Total Current Assets		6,619	20,658
Liabilities			
Creditors: Amounts falling due within one year		(375)	(350)
Creditors: Amounts falling due after one year		0	0
Total Assests less Total Liabilities		6,244	20,308
The Funds of the Charity:			
Restricted income funds		903	1,104
Unrestricted income funds		5,341	19,204
TOTAL CHARITY FUNDS		6,244	20,308

Directors' responsibilities:
For the period ending 31 August 2025 the company was entitled to exemption from audit under section 477of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.'

Approved by the members and signed on their behalf:

Name: Nichola Kehoe *Signature:* N Kehoe

Name: *Signature:*

Date: 29 May 2026

The notes on pages 9-11 form an integral part of these financial statements

Notes to the Financial Statements

for the period ending 31 August 2025

1 Accounting Policies

The principle accounting policies have been adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with the 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) and the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)..

The Directors/Trustees have taken advantage of the exemption in financial reporting standard no 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Resources Expended and Liabilities

Resources expended have been analysed using a natural classification.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs includes the cost of trustee travel expenses and telephone calls and any costs relating to the governance of the charity.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Assets

Assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

The charity has no investments at present.

2 Funds

The Charity has 1 general funds, an unrestricted general fund and restricted funds which are shown below..

There are no designated funds at this time.

Restricted Funds

Fund	Bal b/f	Income	Expenditure	Transfers	Bal c/f
Nursery education grant for 2,3 & 4 year olds	1104	91,911	(92,111)		904
Grant for Helen completing her Early Years Initial Teacher Training award	0	1,167	(1,167)		0
Inclusion Suppor funding for children attending with Special educational Needs	0	5,810	(5,810)		0
Wraparound Funding	0	10,640	(10,640)		0
Total Restricted Funds	**1,104**	**109,527**	**(109,728)**	**0**	**904**

Unrestricted Funds

Fund	Bal b/f	Income	Expenditure	Transfers	Bal c/f
General Fund	19,204	74,244	(88,107)		5,341
Total Unrestricted Funds	**19,204**	**74,244**	**(88,107)**	**0**	**5,341**
Tota Funds	**20,308**	**183,771**	**(197,835)**	**0**	**6,244**

Income and Expenditure Analysis for 2024-25

Income and Endowments from:			
Donations and Legacies	**Unrestricted**	**Restricted**	**Total**
Donations	312		312
Breakfast Donations			0
	312	0	312
Charitable Activities			
Grants		109,527	109,527
Funky Monkeys	52,897		52,897
Playgroup	19,405		19,405
	72,302	109,527	181,829
Other Trading Activities			
Fundraising	0		0
Other	1,630		1,630
	1,630	0	1,630
Investments	0		
Total Income	**74,244**	**109,527**	**183,772**

Expenditure on:	Unrestricted	Restricted	Total
Raising Funds			
Fundraising Costs			0
	0	0	0
Charitable Activities			
Staff Costs	70,964	92,111	163,075
Training		809.52	810
Food		7,707	7,707
Equipment		1,667	1,667
Rent	7830.99		7,831
Membership Subs	3,609		3,609
Bank Charges	142		142
Insurance	982		982
Consumables	1,194		1,194
Independent Examination	375		375
Other	3,011	7,434	10,445
	88,107	109,728	197,836
Total Expenditure	88,107	109,728	197,836

Support Costs

Support Cost Type	Fundraising Activity £	Charitable Activity £	Governance Activity £	Total Cost £
Maintenance and Refurbishments		0		0
Insurance		982		982
Consumables		1,194		1,194
Independent Examination			375	375
Fundraising Costs	0			0
Total	0	2,176	375	2,551

3 Assets

Assets are depreciated by 100% in the year of the grant. There are no fixed assets of material value at present

4 Investments

There are no investments at this time

5 Employees

	Unrestricted £	Restricted £	Total 2024-25 £	Total 2023-24 £
Salaries and NI	70,964	92,111	163,075	108,740
Training	0	810	810	0
Total	70,964	92,921	163,884	108,740

Number of Employees	**Total 2024-25**	**Total 2023-24**
5 full time and 5 part time	10	8

No member of staff was reimbursed £60,000 or more.

6 Debtors

There are no debtors at this time

7 Creditors (less than 1 year)

	Total 2024-25 £	Total 2023-24 £
Trade Creditors	0	0
Independent Examination Fee	375	350
Total	**375**	**350**

Accounts

Rowlands Gill Under Fives

(a company limited by guarantee)

Company Registration no 06506011

Charity Registration no 1123855

Financial Statements

For the year ended

31 August 2024

Rowlands Gill Under Fives Limited
7 Glamis Crescent
Rowlands Gill
Tyne & Wear
NE39 1AT

Legal and Administrative Information

Name:	Rowlands Gill Under Fives
Company No:	06506011
Charity No:	1123855
Directors/Trustees:	Nichola Kehoe Lesley Garvey
Registered Address:	7 Glamis Crescent Rowlands Gill Tyne & Wear NE39 1AT
Bankers:	Lloyds TSB 44 Front Street Whickham Newcastle Upon Tyne NE16 4DS
Solicitors:	Muckle LLP Norham House 12 Bridge Street West Newcastle Upon Tyne NE1 8AS
Structure:	Rowlands Gill Under Fives is a Company limited by guarantee registered on 18 September 2008 and a registered charity registered on 23 April 2008
Independent Examiner:	Kate Tully FMAAT FCIE 20 Ennerdale Crescent Winlaton Blaydon on Tyne NE21 6PS

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Director’s/Trustees Report

Objectives and Activities
To advance the education of children below compulsory school age be providing for the daily care, recreation and educational opportunities of children.

Achievements and Performance
Rowlands Gill Under Fives continues to rebuild its finances after the difficult Covid years. Our increased fees and reduces staffing have helped to increase our income/ reduce our outgoings. The numbers of children are growing and we are now having children register early for future years. We are confident that our finances will grow quicker the following year with the additional funding from the new working parents government incentive. We predict from next year our spaces will fill quicker therefore taking better income earlier.

We achieved Outstanding from Ofsted this year in March and alongside the new funding for children we have seen a marked increase in the amount of children being registered. In September we are almost full and it is forecast we will be full by Christmas. This is an ongoing trend with a forecast of being full in September 2025 also our good reputation remains, and we will continue to attract custom with advertising as well as word of mouth

The trustees/directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Financial Review
The financial position for the year shows net incoming funds of £173,829 and total outgoing resources of £154,041 with a balance brought forward from the previous year of £520 the total funds carried forward are £20,308. The Directors/Trustees are doing everything they can, in order to ensure the financial stability of the company.

Risk Management
The Directors continue to examine the major risks, which the company faces in relation to external factors, governance and management, internal operations and business. They are considering the likelihood and the impact of risks and are reviewing what systems should be in place to control and reduce those risks. The systems are being designed to provide reasonable, but not absolute, assurance against material loss or misstatement of loss.

Reserves Policy
It is the policy of the company to try to build up unrestricted funds, which are free reserves of the company, to a level that equates to approximately 3 months unrestricted expenditure. This will provide sufficient funds to cover management and administration support costs and any emergencies that may arise from time to time.

Future Plans
Our reputation and service provided still remains high and we are confident we will rebuild finances. Our good reputation remains, and we will continue to attract custom with advertising as well as word of mouth.

Directors'/Trustees' responsibilities:
The Directors/Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the company and which enable them to comply with applicable law. The Directors/Trustees 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.

Statement of Exemption
For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the members and signed on their behalf:

Name: Nichola Kehoe *Signature:* N Kehoe

Name: *Signature:*

Date: 7th May 2025

Independent Examiners Report

Report to the trustees/directors of Rowlands Gill Under Fives Limited on Accounts for the year ended 31 August 2024 set out on pages 7 to 11.

Respective responsibilities of trustees and examiner
The charity's 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's trustees consider that an audit is not required for this year (under s.145 of the Charities Act 2011 ('the 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 financial statements under s.145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act;and
- State whether particular matters have come to my attention

Basis of examiner's statement
My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Act ; or
  -

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

Kate Tully FMAAT FCIE

Date 7th May 2025

Signed *K A Tully*

acie association of charity independent examiners aat

Kate Tully is a Fellow Member of the Association of Charity Independent Examiners and a Fellow Member of the Association of Accounting Technicians

Statement of Financial Activities

(incorporating the income and expenditure account)

for the year ended 31 August 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023-24 £	Total Funds Previous Period £
Income and Endowments from:					
Donations and Legacies		0	0	0	244
Charitable Activities		72,991	96,159	169,151	122,084
Other Trading Activites		4,678	0	4,678	119
Investments		0	0	0	0
Other		0	0	0	0
Total Income		**77,670**	**96,159**	**173,829**	**122,447**
Expenditure on:					
Raising Funds		0	0	0	0
Charitable Activities		58,985	95,056	154,041	122,031
Other		0	0	0	0
				0	0
Total Expenditure		**58,985**	**95,056**	**154,041**	**122,031**
Net incoming/outgoing resources before transfers		**18,684**	**1,104**	**19,788**	**416**
Transfers					
Net movement in funds		**18,684**	**1,104**	**19,788**	**416**
Total Funds brought forward		520		520	104
Total funds carried forward		**19,204**	**1,104**	**20,308**	**520**

The notes on pages 9-11 form an integral part of these financial statements.

Balance Sheet
as at 31 August 2024

	Note	Total Funds 2023-24 £	Total Funds 2022-23 £
Current Assets			
Cash at Bank and In Hand		20,658	870
Total Current Assets		20,658	870
Liabilities			
Creditors: Amounts falling due within one year		(350)	(350)
Creditors: Amounts falling due after one year		0	0
Total Assests less Total Liabilities		20,308	520
The Funds of the Charity:			
Restricted income funds		1,104	0
Unrestricted income funds		19,204	520
TOTAL CHARITY FUNDS		20,308	520

Directors' responsibilities:
For the period ending 31 August 2024 the company was entitled to exemption from audit under section 477of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.'

Approved by the members and signed on their behalf:

Name: Nichola Kehoe *Signature:* N Kehoe

Name: *Signature:*

Date: 7th May 2025

The notes on pages 9-11 form an integral part of these financial statements

Notes to the Financial Statements

for the period ending 31 August 2024

1 Accounting Policies

The principle accounting policies have been adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with the 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) and the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)..

The Directors/Trustees have taken advantage of the exemption in financial reporting standard no 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Resources Expended and Liabilities

Resources expended have been analysed using a natural classification.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs includes the cost of trustee travel expenses and telephone calls and any costs relating to the governance of the charity.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Assets

Assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

The charity has no investments at present.

2 Funds

The Charity has 1 general funds, an unrestricted general fund and a restricted. There are no designated funds at this time.

Restricted Funds

Fund	Bal b/f	Income	Expenditure	Transfers	Bal c/f
Nursery education grant for 2,3 & 4 year olds	0	85,428	(84,325)		1,103
Grant for Helen completing her Early Years Initial Teacher Training award	0	5,250	(5,250)		0
Inclusion Suppor funding for children attending with Special educational Needs	0	5,481	(5,481)		0
Total Restricted Funds	**0**	**96,159**	**(95,056)**	**0**	**1,103**

Unrestricted Funds

Fund	Bal b/f	Income	Expenditure	Transfers	Bal c/f
General Fund	0	77,670	(58,985)		18,685
Total Unrestricted Funds	**0**	**77,670**	**(58,985)**	**0**	**18,685**
Tota Funds	**0**	**173,829**	**(154,041)**	**0**	**19,788**

Income and Expenditure Analysis for 2023-24

Income and Endowments from:

Donations and Legacies	**Unrestricted**	**Restricted**	**Total**
Donations			0
Breakfast Donations			0
	0	0	0
Charitable Activities			
Grants	14,144	96,159	110,303
Funky Monkeys	43,820		43,820
Playgroup	15,028		15,028
	72,991	96,159	169,151
Other Trading Activities			
Fundraising	0		0
Other	4,678		4,678
	4,678	0	4,678
Total Income	**77,670**	**96,159**	**173,829**

Expenditure on:	**Unrestricted**	**Restricted**	**Total**
Raising Funds			
Fundraising Costs			0
	0	0	0
Charitable Activities			
Staff Costs	49,566	85,428	134,994
Training	171	5250	5,421
Food	2,596	1,781	4,377
Equipment	791		791
Rent		2,596	2,596
Membership Subs	2,335		2,335
Insurance	876		876
Consumables	1,773		1,773
Independent Examination	350		350
Other	526		526
	58,985	95,056	154,041
Total Expenditure	58,985	95,056	154,041

Support Costs

Support Cost Type	Fundraising Activity £	Charitable Activity £	Governance Activity £	Total Cost £
Maintenance and Refurbishments		2,596		2,596
Insurance		876		876
Consumables		1,773		1,773
Independent Examination			350	350
Fundraising Costs	0			0
Total	0	5,245	350	5,595

3 Assets

Assets are depreciated by 100% in the year of the grant. There are no fixed assets of material value at present

4 Investments

There are no investments at this time

5 Employees

	Unrestricted £	Restricted £	Total 2023-24 £	Total 2022-23 £
Salaries and NI	49,566	85,428	134,994	108,740
Training	171	5,250	5,421	0
Total	49,737	90,678	140,415	108,740

Number of Employees	Total 2023-24	Total 2022-23
5 full time and 3 part time	8	7

No member of staff was reimbursed £60,000 or more.

6 Debtors

There are no debtors at this time

7 Creditors (less than 1 year)

	Total 2023-24 £	Total 2022-23 £
Trade Creditors	0	0
Independent Examination Fee	350	350
Total	**350**	**350**

ROWLANDS GILL UNDER FIVES (COMPANY)

England & Wales - Charity number 1123855

Accounts

Rowlands Gill Under Fives

(a company limited by guarantee)

Company Registration no 06506011

Charity Registration no 1123855

Financial Statements

For the year ended

31 August 2023

Rowlands Gill Under Fives Limited
7 Glamis Crescent
Rowlands Gill
Tyne & Wear
NE39 1AT

Legal and Administrative Information

Name:	Rowlands Gill Under Fives
Company No:	06506011
Charity No:	1123855
Directors/Trustees:	Nichola Kehoe Lesley Garvey
Registered Address:	7 Glamis Crescent Rowlands Gill Tyne & Wear NE39 1AT
Bankers:	Lloyds TSB 44 Front Street Whickham Newcastle Upon Tyne NE16 4DS
Solicitors:	Muckle LLP Norham House 12 Bridge Street West Newcastle Upon Tyne NE1 8AS
Structure:	Rowlands Gill Under Fives is a Company limited by guarantee registered on 18 September 2008 and a registered charity registered on 23 April 2008
Independent Examiner:	Kate Tully FMAAT FCIE 20 Ennerdale Crescent Winlaton Blaydon on Tyne NE21 6PS

Contents

Director's/Trustees Report

Objectives and Activities
To advance the education of children below compulsory school age be providing for the daily care, recreation and educational opportunities of children.

Achievements and Performance
Rowlands Gill Under Fives continues to rebuild its finances after the difficult Covid years. Our increased fees and reduces staffing have helped to increase our income/ reduce our outgoings. The numbers of children are growing and we are now having children register early for future years. We are confident that our finances will grow quicker the following year with the additional funding from the new working parents government incentive. We predict from next year our spaces will fill quicker therefore taking better income earlier.

The trustees/directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Financial Review
The financial position for the year shows net incoming funds of £122,447 and total outgoing resources of £122,031 with a balance brought forward from the previous year of £104 the total funds carried forward are £520. The Directors/Trustees are doing everything they can, in order to ensure the financial stability of the company.

Risk Management
The Directors continue to examine the major risks, which the company faces in relation to external factors, governance and management, internal operations and business. They are considering the likelihood and the impact of risks and are reviewing what systems should be in place to control and reduce those risks. The systems are being designed to provide reasonable, but not absolute, assurance against material loss or misstatement of loss.

Reserves Policy
It is the policy of the company to try to build up unrestricted funds, which are free reserves of the company, to a level that equates to approximately 3 months unrestricted expenditure. This will provide sufficient funds to cover management and administration support costs and any emergencies that may arise from time to time.

Future Plans
Our reputation and service provided still remains high and we are confident we will rebuild finances. Our good reputation remains, and we will continue to attract custom with advertising as well as word of mouth.

Directors'/Trustees' responsibilities:
The Directors/Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the company and which enable them to comply with applicable law. The Directors/Trustees 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.

Statement of Exemption
For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the members and signed on their behalf:

Name:	Nichola Kehoe	*Signature:*	N Kehoe
Name:		*Signature:*	
Date:	21st May 2024		

Independent Examiners Report

Report to the trustees/directors of Rowlands Gill Under Fives Limited on Accounts for the year ended 31 August 2023 set out on pages 7 to 11.

Respective responsibilities of trustees and examiner
The charity's 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's trustees consider that an audit is not required for this year (under s.145 of the Charities Act 2011 ('the 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 financial statements under s.145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act;and
- State whether particular matters have come to my attention

Basis of examiner's statement
My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Act ; or
  -

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

Kate Tully FMAAT FCIE

Date 21st May 2024

Signed K A Tully

acie association of charity independent examiners

aat

Kate Tully is a Fellow Member of the Association of Charity Independent Examiners and a Fellow Member of the Association of Accounting Technicians

Statement of Financial Activities

(incorporating the income and expenditure account)

for the year ended 31 August 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022-23 £	Total Funds Previous Period £
Income and Endowments from:					
Donations and Legacies		244	0	244	86
Charitable Activities		122,084	0	122,084	115,339
Other Trading Activites		119	0	119	178
Investments		0	0	0	0
Other		0	0	0	0
Total Income		**122,447**	**0**	**122,447**	**115,602**
Expenditure on:					
Raising Funds		0	0	0	0
Charitable Activities		122,031	0	122,031	116,191
Other		0	0	0	0
				0	0
Total Expenditure		**122,031**	**0**	**122,031**	**116,191**
Net incoming/outgoing resources before transfers		**416**	**0**	**416**	**(588)**
Transfers					
Net movement in funds		**416**	**0**	**416**	**(588)**
Total Funds brought forward		104		104	692
Total funds carried forward		**520**	**0**	**520**	**104**

The notes on pages 9-11 form an integral part of these financial statements.

Balance Sheet
as at 31 August 2023

	Note	Total Funds 2022-23 £	Total Funds 2021-22 £
Current Assets			
Cash at Bank and In Hand		870	453
Total Current Assets		870	453
Liabilities			
Creditors: Amounts falling due within one year		(350)	(350)
Creditors: Amounts falling due after one year		0	0
Total Assests less Total Liabilities		520	104
The Funds of the Charity:			
Restricted income funds		0	0
Unrestricted income funds		520	104
TOTAL CHARITY FUNDS		520	104

Directors' responsibilities:
For the period ending 31 August 2023 the company was entitled to exemption from audit under section 477of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.'

Approved by the members and signed on their behalf:

Name: Nichola Kehoe *Signature:* N Kehoe

Name: *Signature:*

Date: 21st May 2024

The notes on pages 9-11 form an integral part of these financial statements

Notes to the Financial Statements

for the period ending 31 August 2023

1 Accounting Policies

The principle accounting policies have been adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with the 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) and the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)..

The Directors/Trustees have taken advantage of the exemption in financial reporting standard no 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Resources Expended and Liabilities

Resources expended have been analysed using a natural classification.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs includes the cost of trustee travel expenses and telephone calls and any costs relating to the governance of the charity.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Assets

Assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

The charity has no investments at present.

2 Funds

The Charity has 1 general funds, an unrestricted general fund.
There are no restricted or designated funds at this time.

Income and Expenditure Analysis for 2022-23

Income and Endowments from:			
Donations and Legacies	**Unrestricted**	**Restricted**	**Total**
Donations	244		244
Breakfast Donations			0
	244	0	244
Charitable Activities			
Grants	33,067		33,067
Funky Monkeys	47,864		47,864
Playgroup	41,153		41,153
	122,084	0	122,084
Other Trading Activities			
Fundraising	0		0
Other	119		119
	119	0	119
Investments	0		
Total Income	**122,447**	**0**	**122,447**

Expenditure on:	Unrestricted	Restricted	Total
Raising Funds			
Fundraising Costs			0
	0	0	0
Charitable Activities			
Staff Costs	108,740		108,740
Food	4,026		4,026
Equipment	635		635
Rent	2,236		2,236
Membership Subs	1,927		1,927
Online Systems			0
Insurance	836		836
Consumables	2,129		2,129
Independent Examination	350		350
Other	1,151		1,151
	122,031	0	122,031
Total Expenditure	122,031	0	122,031

Support Costs

Support Cost Type	Fundraising Activity £	Charitable Activity £	Governance Activity £	Total Cost £
Maintenance and Refurbishments		2,236		2,236
Insurance		836		836
Consumables		2,129		2,129
Independent Examination			350	350
Fundraising Costs	0			0
Total	0	5,202	350	5,552

3 Assets

Assets are depreciated by 100% in the year of the grant. There are no fixed assets of material value at present

4 Investments

There are no investments at this time

5 Employees

Employees	Unrestricted £	Restricted £	Total 2022-23 £	Total 2021-22 £
Salaries and NI	108,740	0	108,740	107,937
Total	108,740	0	108,740	107,937

Number of Employees	Total 2022-23	Total 2021-22
5 full time and 2 part time	7	7

No member of staff was reimbursed £60,000 or more.

6 Debtors

There are no debtors at this time

7 Creditors (less than 1 year)

Creditors (less than 1 year)	Total 2022-23 £	Total 2021-22 £
Trade Creditors	0	0
Independent Examination Fee	350	350
Total	**350**	**350**

Accounts

Rowlands Gill Under Fives

(a company limited by guarantee)

Company Registration no 06506011

Charity Registration no 1123855

Financial Statements

For the year ended

31 August 2021

Rowlands Gill Under Fives Limited
7 Glamis Crescent
Rowlands Gill
Tyne & Wear
NE39 1AT

Rowlands Gill Under Fives
(a company limited by guarantee)

Legal and Administrative Information

Name:	Rowlands Gill Under Fives
Company No:	06506011
Charity No:	1123855
Directors/Trustees:	Nichola Kehoe Lesley Garvey
Registered Address:	7 Glamis Crescent Rowlands Gill Tyne & Wear NE39 1AT
Bankers:	Lloyds TSB 44 Front Street Whickham Newcastle Upon Tyne NE16 4DS
Solicitors:	Muckle LLP Norham House 12 Bridge Street West Newcastle Upon Tyne NE1 8AS
Structure:	Rowlands Gill Under Fives is a Company limited by guarantee registered on 18 September 2008 and a registered charity registered on 23 April 2008
Independent Examiner:	Kate Tully FMAAT FCIE 20 Ennerdale Crescent Winlaton Blaydon on Tyne NE21 6PS

Contents

Director's/Trustees Report

Objectives and Activities
To advance the education of children below compulsory school age be providing for the daily care, recreation and educational opportunities of children.

Achievements and Performance
Rowlands Gill under Fives had another difficult year. Due to the pandemic we had to half the numbers of children we could accept into each Breakfast and Afterschool club session. We had many children having to 'isolate' due to having Covid or being a close contact which meant another reduction in fees received. We had to close Funky Monkeys for a month in January and only kept Playgroup open for Keyworkers and Vulnerable children.

Moving forward we have been able to accept a slightly larger number of children onto our out of school sessions now and Playgroup are again fully reopened. We will again begin to rebuild the funds we have lost over the last 2 years.

The trustees/directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Financial Review
The financial position for the year shows net incoming funds of £122,898 and total outgoing resources of £115,688 with a balance brought forward from the previous year of £3,242 the total funds carried forward are £692. The Directors/Trustees consider the financial position of the company to be relatively stable.

Risk Management
The Directors are examining the major risks, which the company faces in relation to external factors, governance and management, internal operations and business. They are considering the likelihood and the impact of risks and are reviewing what systems should be in place to control and reduce those risks. The systems are being designed to provide reasonable, but not absolute, assurance against material loss or misstatement of loss.

Reserves Policy
It is the policy of the company to try to build up unrestricted funds, which are free reserves of the company, to a level that equates to approximately 3 months unrestricted expenditure. This will provide sufficient funds to cover management and administration support costs and any emergencies that may arise from time to time.

Future Plans
Our reputation and service provided still remains high and we are confident we will slowly rebuild finances. Our good reputation remains, and we will continue to attract custom with advertising as well as word of mouth

Directors'/Trustees' responsibilities:
The Directors/Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the company and which enable them to comply with applicable law. The Directors/Trustees 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.

Statement of Exemption
For the year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the members and signed on their behalf:

Name:	Nichola Kehoe	Signature:	N Kehoe
Name:		Signature:	
Date:	26th May 2022		

Independent Examiners Report

Report to the trustees/directors of Rowlands Gill Under Fives Limited on Accounts for the year ended 31 August 2021 set out on pages 7 to 11.

Respective responsibilities of trustees and examiner
The charity's 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's trustees consider that an audit is not required for this year (under s.145 of the Charities Act 2011 ('the 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 financial statements under s.145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act;and
- State whether particular matters have come to my attention

Basis of examiner's statement
My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Act ; or
  -

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

Kate Tully FMAAT FCIE

Date 26th May 2022

Signed K A Tully

acie association of charity independent examiners

aat

Kate Tully is a Fellow Member of the Association of Charity Independent Examiners and a Fellow Member of the Association of Accounting Technicians

Rowlands Gill Under Fives
(a company limited by guarantee)

Statement of Financial Activities

(incorporating the income and expenditure account)

for the year ended 31 August 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020-21 £	Total Funds Previous Period £
Income and Endowments from:					
Donations and Legacies		58	0	58	0
Charitable Activities		113,080	9,761	122,840	87,974
Other Trading Activites		0	0	0	20,358
Investments		0	0	0	0
Other		0	0	0	0
Total Income		**113,138**	**9,761**	**122,898**	**108,332**
Expenditure on:					
Raising Funds		0	0	0	0
Charitable Activities		115,688	9,761	115,688	117,092
Other		0	0	0	0
				0	0
Total Expenditure		**115,688**	**9,761**	**115,688**	**117,092**
Net incoming/outgoing resources before transfers		**(2,550)**	**0**	**7,210**	**(8,760)**
Transfers					
Net movement in funds		**(2,550)**	**0**	**7,210**	**(8,760)**
Total Funds brought forward		3,242		3,242	12,002
Total funds carried forward		**692**	**0**	**692**	**3,242**

The notes on pages 9-11 form an integral part of these financial statements.

Rowlands Gill Under Fives
(a company limited by guarantee)
Balance Sheet
as at 31 August 2021

	Note	Total Funds 2020-21 £	Total Funds 2019-20 £
Current Assets			
Cash at Bank and In Hand		1,042	3,592
Total Current Assets		1,042	3,592
Liabilities			
Creditors: Amounts falling due within one year		(350)	(350)
Creditors: Amounts falling due after one year		0	0
Total Assests less Total Liabilities		692	3,242
The Funds of the Charity:			
Restricted income funds		0	0
Unrestricted income funds		692	3,242
TOTAL CHARITY FUNDS		692	3,242

Directors' responsibilities:
For the period ending 31 August 2021 the company was entitled to exemption from audit under section 477of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.'

Approved by the members and signed on their behalf:

Name: Nichola Kehoe Signature: N Kehoe

Name: Signature:

Date: 26th May 2022

The notes on pages 9-11 form an integral part of these financial statements

Notes to the Financial Statements

for the period ending 31 August 2021

1 Accounting Policies

The principle accounting policies have been adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with the 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) and the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)..

The Directors/Trustees have taken advantage of the exemption in financial reporting standard no 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Resources Expended and Liabilities

Resources expended have been analysed using a natural classification.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs includes the cost of trustee travel expenses and telephone calls and any costs relating to the governance of the charity.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Assets

Assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

The charity has no investments at present.

2 Funds

The Charity has 1 general funds, an unrestricted general fund.
There are no restricted or designated funds at this time.

Income and Expenditure Analysis for 2020-21

Income and Endowments from:			
Donations and Legacies	**Unrestricted**	**Restricted**	**Total**
Donations	58		58
Breakfast Donations			0
	58	0	58
Charitable Activities			
Grants	70,063	9,761	79,824
Funky Monkeys	23,644		23,644
Playgroup	19,372		19,372
	113,080	9,761	122,840
Other Trading Activities			
Fundraising	0		0
Other			0
	0	0	0
Investments	0		
Total Income	**113,138**	**9,761**	**122,898**

Expenditure on:	**Unrestricted**	**Restricted**	**Total**
Raising Funds			
Fundraising Costs			0
	0	0	0
Charitable Activities			
Staff Costs	99,422	9,761	109,183
Food	2,429		2,429
Equipment	1,116		1,116
Rent	6,126		6,126
Membership Subs	569		569
Online Systems	782		782
Insurance	995		995
Consumables	2,500		2,500
Independent Examination	350		350
Other	1,399		1,399
	115,688	9,761	125,449
Total Expenditure	115,688	9,761	125,449

Support Costs

Support Cost Type	**Fundraising Activity £**	**Charitable Activity £**	**Governance Activity £**	**Total Cost £**
Maintenance and Refurbishments		6,126		6,126
Insurance		995		995
Consumables		2,500		2,500
Independent Examination			350	350
Fundraising Costs	0			0
Total	0	9,621	350	9,971

3 Assets

Assets are depreciated by 100% in the year of the grant. There are no fixed assets of material value at present

4 Investments

There are no investments at this time

5 Employees

Employees	**Unrestricted**	**Restricted**	**Total 2020-21**	**Total 2019-20**
	£	**£**	**£**	**£**
Salaries and NI	99,422	9,761	109,183	89,209
Total	99,422	9,761	109,183	89,209

Number of Employees	**Total 2020-21**	**Total 2019-20**
5 full time and 1 part time	5.5	5.5

No member of staff was reimbursed £60,000 or more.

6 Debtors

There are no debtors at this time

7 Creditors (less than 1 year)

Creditors (less than 1 year)	**Total 2020-21**	**Total 2019-20**
	£	**£**
Trade Creditors	0	0
Independent Examination Fee	350	350
Total	**350**	**350**

ROWLANDS GILL UNDER FIVES (COMPANY)

England & Wales - Charity number 1123855

Accounts

Rowlands Gill Under Fives

(a company limited by guarantee)

Company Registration no 06506011

Charity Registration no 1123855

Financial Statements

For the year ended

31 August 2020

Rowlands Gill Under Fives Limited
7 Glamis Crescent
Rowlands Gill
Tyne & Wear
NE39 1AT

Legal and Administrative Information

Name:	Rowlands Gill Under Fives
Company No:	06506011
Charity No:	1123855
Directors/Trustees:	Nichola Kehoe Lesley Garvey
Registered Address:	7 Glamis Crescent Rowlands Gill Tyne & Wear NE39 1AT
Bankers:	Lloyds TSB 44 Front Street Whickham Newcastle Upon Tyne NE16 4DS
Solicitors:	Muckle LLP Norham House 12 Bridge Street West Newcastle Upon Tyne NE1 8AS
Structure:	Rowlands Gill Under Fives is a Company limited by guarantee registered on 18 September 2008 and a registered charity registered on 23 April 2008
Independent Examiner:	Kate Tully FMAAT FCIE 20 Ennerdale Crescent Winlaton Blaydon on Tyne NE21 6PS

Contents

Director's/Trustees Report

Objectives and Activities
To advance the education of children below compulsory school age be providing for the daily care, recreation and educational opportunities of children.

Achievements and Performance
What a different year.

On March 20th 2020 we were ordered to Temporarily close our doors to all children with the exception of Key worker children and vulnerable children due to the Covid 19 pandemic and the country entering a National Lockdown.

We remained open to key worker and vulnerable children in Playgroup and Funky Monkeys working with a greatly reduced staff team. We furloughed 60% of staff due to the huge decrease in fees taken.

On June 8th we reopened Playgroup partially to a reduced number of children who wanted to return, bringing back one of our members of staff from furlough. Funky Monkeys remained closed to all children with the exception of key worker children.

We have had an increase in costs in cleaning supplies and resources due to the additional cleaning identified in our Covid 19 Risk assessment.

We were awarded a £500 recovery grant from Tesco's to help with our additional costs.

The trustees/directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Financial Review
The financial position for the year shows net incoming funds of £108,332 and total outgoing resources of £117,092 with a balance brought forward from the previous year of £12,002 the total funds carried forward are £3,242. The Directors/Trustees consider the financial position of the company to be relatively stable.

Risk Management
The Directors are examining the major risks, which the company faces in relation to external factors, governance and management, internal operations and business. They are considering the likelihood and the impact of risks and are reviewing what systems should be in place to control and reduce those risks. The systems are being designed to provide reasonable, but not absolute, assurance against material loss or misstatement of loss.

Reserves Policy
It is the policy of the company to try to build up unrestricted funds, which are free reserves of the company, to a level that equates to approximately 3 months unrestricted expenditure. This will provide sufficient funds to cover management and administration support costs and any emergencies that may arise from time to time.

Future Plans

Moving forward we remain in a strong position with good numbers of children registered to attend Playgroup for the year 2020/2021.

Following an in-depth risk assessment Funky Monkeys will reduce the numbers of children it can care for per sessions to reduce the risk of infection due to the mixing of school "bubbles". This will have an impact on our income, but we have reduced this impact by not replacing a member of staff who chose to leave in August 2020 which will greatly reduce staffing costs.

I am confident that Rowlands Gill Under Fives will have a successful 2020/2021.

Directors'/Trustees' responsibilities:

The Directors/Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the company and which enable them to comply with applicable law. The Directors/Trustees 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.

Statement of Exemption

For the year ending 31 August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the members and signed on their behalf:

Name: *Signature:*

Name: *Signature:*

Date:

Independent Examiners Report

Report to the trustees/directors of Rowlands Gill Under Fives Limited on Accounts for the year ended 31 August 2020 set out on pages 7 to 11.

Respective responsibilities of trustees and examiner
The charity's 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's trustees consider that an audit is not required for this year (under s.145 of the Charities Act 2011 ('the 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 financial statements under s.145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act;and
- State whether particular matters have come to my attention

Basis of examiner's statement
My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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:
   - to keep accounting records in accordance with section 130 of the Act; and
   - to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Act ; or
   -

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

Kate Tully FMAAT FCIE

Date…………………………………………………………………………………

Signed...

Kate Tully is a Fellow Member of the Association of Charity Independent Examiners and a Fellow Member of the Association of Accounting Technicians

Rowlands Gill Under Fives
(a company limited by guarantee)

Statement of Financial Activities

(incorporating the income and expenditure account)

for the year ended 31 August 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019-20 £	Total Funds Previous Period £
Income and Endowments from:					
Donations and Legacies		0	0	0	133
Charitable Activities		87,974	0	87,974	111,923
Other Trading Activites		20,358	0	20,358	0
Investments		0	0	0	0
Other		0	0	0	0
Total Income		**108,332**	**0**	**108,332**	**112,056**
Expenditure on:					
Raising Funds		0	0	0	0
Charitable Activities		117,092	0	117,092	101,677
Other		0	0	0	0
				0	0
Total Expenditure		**117,092**	**0**	**117,092**	**101,677**
Net incoming/outgoing resources before transfers		**(8,760)**	**0**	**(8,760)**	**10,379**
Transfers					
Net movement in funds		**(8,760)**	**0**	**(8,760)**	**10,379**
Total Funds brought forward		12,002		12,002	1,623
Total funds carried forward		**3,242**	**0**	**3,242**	**12,002**

The notes on pages 9-11 form an integral part of these financial statements.

Rowlands Gill Under Fives
(a company limited by guarantee)
Balance Sheet
as at 31 August 2020

	Note	Total Funds 2019-20	Total Funds 2018-19
		£	£
Current Assets			
Cash at Bank and In Hand		3,592	12,352
Total Current Assets		3,592	12,352
Liabilities			
Creditors: Amounts falling due within one year		(350)	(350)
Creditors: Amounts falling due after one year		0	0
Total Assests less Total Liabilities		3,242	12,002
The Funds of the Charity:			
Restricted income funds		0	0
Unrestricted income funds		3,242	12,002
TOTAL CHARITY FUNDS		3,242	12,002

Directors' responsibilities:
For the period ending 31 August 2020 the company was entitled to exemption from audit under section 477of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.'

Approved by the members and signed on their behalf:

Name:……………………………………Signature:…………………………………………………….

Name:……………………………………Signature:…………………………………………………….

Date:…………………………………………………………………..

The notes on pages 9-11 form an integral part of these financial statements

Notes to the Financial Statements

for the period ending 31 August 2020

1 Accounting Policies

The principle accounting policies have been adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with the 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) and the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)..

The Directors/Trustees have taken advantage of the exemption in financial reporting standard no 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Resources Expended and Liabilities

Resources expended have been analysed using a natural classification.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs includes the cost of trustee travel expenses and telephone calls and any costs relating to the governance of the charity.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Assets

Assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

The charity has no investments at present.

2 Funds

The Charity has 1 general funds, an unrestricted general fund.
There are no restricted or designated funds at this time.

Income and Expenditure Analysis for 2019-20

Income and Endowments from:			
Donations and Legacies	**Unrestricted**	**Restricted**	**Total**
Donations			0
Breakfast Donations			0
	0	0	0
Charitable Activities			
Grants	500		500
Funky Monkeys	33,066		33,066
Playgroup	54,408		54,408
	87,974	0	87,974
Other Trading Activities			
Fundraising	0		0
Other	20,358		20,358
	20,358	0	20,358
Investments	0		
Total Income	**108,332**	**0**	**108,332**

Expenditure on:	**Unrestricted**	**Restricted**	**Total**
Raising Funds			
Fundraising Costs			0
	0	0	0
Charitable Activities			
Staff Costs	106,568		106,568
Food	4,682		4,682
Equipment	458		458
Janitorial Expenses	165		165
Membership Subs	192		192
Magazine Subscription	247		247
Insurance	794		794
Insurance appliance	22		22
Consumables	1,383		1,383
Training	483		483
Ofsted	70		70
Registration and Invoicing System	1,354		1,354
Independent Examination	350		350
Other	324		324
	117,092	0	117,092
Total Expenditure	117,092	0	117,092

Support Costs

Support Cost Type	Fundraising Activity £	Charitable Activity £	Governance Activity £	Total Cost £
Maintenance and Refurbishments		165		165
Insurance		794		794
Consumables		1,383		1,383
Training		483		483
Advertising		70		70
Independent Examination			350	350
Fundraising Costs	0			0
Total	0	2,895	350	3244.72

3 Assets

Assets are depreciated by 100% in the year of the grant. There are no fixed assets of material value at present

4 Investments

There are no investments at this time

5 Employees

Employees	Unrestricted £	Restricted £	Total 2019-20 £	Total 2018-19 £
Salaries and NI	106,568		106,568	89,209
Total	106,568	0	106,568	89,209

Number of Employees	Total 2019-20	Total 2018-19
5 full time and 1 part time	5.5	5.5

No member of staff was reimbursed £60,000 or more.

6 Debtors

There are no debtors at this time

7 Creditors (less than 1 year)

Creditors (less than 1 year)	Total 2019-20 £	Total 2018-19 £
Trade Creditors	0	0
Independent Examination Fee	**350**	**350**
Total	**350**	**350**