

**ROSELANDS PRE-SCHOOL HIGHAMWOOD LTD
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

Roselands Pre-School Highamwood Ltd

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Roselands Pre-School Highamwood Ltd
Company No. 06998560
Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The object of the charity is to enhance the development and education of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The Trustees are elected each year in accordance with the Articles of Association at the yearly held Annual General Meeting.

Public Benefit

The staff and trustees follow a set of policies to enable the Pre-school to achieve its overall aim of making children feel safe and happy in the absence of their parents, providing individual and group activities for pre-school children and ensuring a smooth transfer to primary school. Our policies are updated annually to ensure they are always relevant to the setting and services.

The preschool encourages the development of children by following the EYFS.

The trustees donated their time to oversee the management of the preschool and to raise funds for activities and additional resources.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Financial Review

Financial Position

The rising cost of living and interest rates have been a major concern for many families, and parents are feeling the financial strain more than ever. At Roselands Preschool, we have noticed a significant decrease in the contributions made by parents towards the fruit costs for snack time and our preschool development fund.

We fully accept the 30-hour funding, working family funding and the free for two funding, however we have noticed that it has come with its own set of challenges. The government funding is often not enough to cover the full cost of provision, and this puts a strain on our already limited resources.

However, at Roselands Preschool, we are committed to providing the best possible early years education for our children, regardless of the economic conditions. We understand that every child deserves the opportunity to learn and grow in a supportive and nurturing environment.

Roselands Preschool is now within its 15th year within the building, and it remains in good condition. The management team inspect the building termly and raise concerns and look for estimates to complete any remedial work required.

The preschool did not need to undertake any major work to the preschool buildings, simple maintenance work was undertaken in the garden.

The pre-school holds reserves and fixed reserves which together amount to £377179.00 as of August 2025. These additional funds are held for the renewal and maintenance of the building and statutory staff redundancies.

The charities principal source of funds is through funded and non-funded children.

As of April 2025

Funding increased to £5.34 per hour per child.

Free for two £7.84 per hour per child

Fees for non-funded children were £8.00 per hour.

The lunch club is chargeable to all children at £6.00 for the half hour.

Roselands offer an early morning drop off service from 8.30am to 9am at £6 for the half hour.

The Pre-school also accepts fees for non-funded children in the form of childcare vouchers.

No gift aid has been claimed.

Principal risks facing the charity are the increasing of minimum wage year on year compared to the minimal increase of funding for funded children.

Roselands Pre-School Highamwood Ltd
Trustees' Report (continued)
For The Year Ended 31 August 2025

Structure, Governance and Management

Governing Document

Roselands Pre-School Highamwood Limited is constituted by Deed of Trust and is a registered charity. The company is Limited by Guarantee and not having Share Capital Memorandum of Association.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Company's vision and objectives and in planning future activities. In particular the Trustees consider how planned activities, and the management of resources will provide maximum 'benefit'. Each year we advertise for new members and promote joining the committee at fundraising events.

The charities' internal organisational structure is run by Mrs Lisa Marchant the Preschool Manager, Mrs Elizabeth Frith the Office & Accounts Manager and Mrs Faye Rockell the Deputy & SENCO Manager. There are 8 other members of staff who cover morning and afternoon sessions on a daily basis. The management team oversee the running of the Preschool to ensure there is always the correct ratio of staff to children at every session, in accordance with Ofsted guidelines.

The Management team and the Trustees form a key working relationship to ensure the Preschool follows all relevant procedures and policies.

Reference and Administrative Details

Trustees

Mrs Rebecca Barclay
Miss Olivia Rose-Wilson
Mrs Joanne Winter

Other Personnel

Olivia Rose-Wilson - Chair
Becky Barclay - Treasurer
Joanne Winter - Secretary
Lynn Templeton -
Sara Miles -
Sara Livermore -
Sarah Holmes -
Alice Plane -
Natalie Helliwell -

Charity Number

1138317

Company Number

06998560

Independent Examiner

Burns & Co (Accountants) Ltd Chartered Certified Accountants
Burns & Co (Accountants) Ltd
Chartered Certified Accountants
2a Bank Street
Tonbridge
TN9 1BL

Roselands Pre-School Highamwood Ltd
Trustees' Report (continued)
For The Year Ended 31 August 2025

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'O. Rose-Wilson', followed by a horizontal flourish.

Miss Olivia Rose-Wilson

Trustee

28/04/2026

Roselands Pre-School Highamwood Ltd
Independent Examiner's Report to the Trustees of Roselands Pre-School Highamwood Ltd
For The Year Ended 31 August 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Burns & Co (Accountants) Ltd Chartered Certified Accountants

28/04/2026
2a Bank Street
Tonbridge
TN9 1BL

Roselands Pre-School Highamwood Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 August 2025

		2025	2024
		Unrestricted	Unrestricted
		funds	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	4,490	3,717
Charitable activities:	4		
Development and education of pre-school children		287,172	245,396
Investments	5	7,619	5,707
		<u>299,281</u>	<u>254,820</u>
EXPENDITURE ON:			
Charitable activities:	7		
Development and education of pre-school children		(251,817)	(263,558)
NET INCOME/(EXPENDITURE)		<u>47,464</u>	<u>(8,738)</u>
NET MOVEMENT IN FUNDS		47,464	(8,738)
RECONCILIATION OF FUNDS:			
Total funds brought forward		332,953	341,691
TOTAL FUNDS CARRIED FORWARD	16	<u><u>380,417</u></u>	<u><u>332,953</u></u>

The notes on pages 7 to 11 form part of these financial statements.

Roselands Pre-School Highamwood Ltd
Balance Sheet
As At 31 August 2025

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
FIXED ASSETS			
Tangible Assets	12	1,867	2,259
		1,867	2,259
CURRENT ASSETS			
Debtors	13	3,697	1,735
Cash at bank and in hand		379,287	337,910
		382,984	339,645
Creditors: Amounts Falling Due Within One Year	14	(4,434)	(8,951)
NET CURRENT ASSETS (LIABILITIES)		378,550	330,694
TOTAL ASSETS LESS CURRENT LIABILITIES		380,417	332,953
NET ASSETS		380,417	332,953
FUNDS OF THE CHARITY			
Unrestricted Funds		380,417	332,953
TOTAL FUNDS	16	380,417	332,953

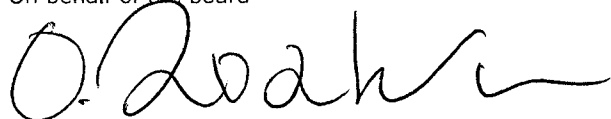
For the year ending 31 August 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees 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.

On behalf of the board



Miss Olivia Rose-Wilson

Trustee

28/04/2026

The notes on pages 7 to 11 form part of these financial statements.

Roselands Pre-School Highamwood Ltd
Notes to the Financial Statements
For The Year Ended 31 August 2025

1. General Information

Roselands Pre-School Highamwood Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 06998560 and registered charity number 1138317. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

2.3. Tangible Fixed Assets and Depreciation

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

Plant & Machinery	20% Straight Line
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2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

2025	2024
Unrestricted funds	Unrestricted funds
£	£
4,490	3,717

4. Income from Charitable Activities

2025	2024
Unrestricted funds	Unrestricted funds
£	£
287,172	245,396

5. Investment Income

2025	2024
Unrestricted funds	Unrestricted funds
£	£
7,619	5,707

Bank interest receivable

Roselands Pre-School Highamwood Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

6. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	938	4,923

7. Analysis of Expenditure

		2025
	Activities undertaken directly	Support costs (see note 8)
	£	£
Development and education of pre-school children	231,202	20,615
	231,202	251,817

		2024
	Activities undertaken directly	Support costs (see note 8)
	£	£
Development and education of pre-school children	238,526	25,032
	238,526	263,558

8. Support Costs

	2025
	Development and education of pre-school children
	£
Premises expenses	10,575
General administration	6,394
Depreciation	938
Interest payable	68
Governance costs	2,640
	20,615

Roselands Pre-School Highamwood Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

	2024
	Development and education of pre-school children
	£
Premises expenses	10,310
General administration	6,261
Depreciation	4,923
Interest payable	78
Governance costs	3,460
	<u>25,032</u>

9. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>2,640</u>	<u>2,640</u>

10. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	211,884	217,358
Social security costs	4,135	-
Other pension costs	3,079	7,537
	<u>219,098</u>	<u>224,895</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 12 (2024: 13)

12. Tangible Assets

	Land & Property	Plant & Machinery	Total
	Freehold		
	£	£	£
Cost			
As at 1 September 2024	250,968	25,953	276,921
Additions	-	546	546
As at 31 August 2025	<u>250,968</u>	<u>26,499</u>	<u>277,467</u>

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Roselands Pre-School Highamwood Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

Depreciation

As at 1 September 2024	250,968	23,694	274,662
Provided during the period	-	938	938
As at 31 August 2025	250,968	24,632	275,600
Net Book Value			
As at 31 August 2025	-	1,867	1,867
As at 1 September 2024	-	2,259	2,259

13. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	387	-
Other debtors	3,310	1,735
	3,697	1,735

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Taxation and social security	1,794	6,311
Accruals and deferred income	2,640	2,640
	4,434	8,951

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £3,079 (2024: £7,537).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

16. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	332,953	299,281	(251,817)	380,417
Total funds	332,953	299,281	(251,817)	380,417