

Charity Registration No. 1155187

Company Registration No. 08613850 (England and Wales)

ROWLEY LANE PRE SCHOOL
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

ROWLEY LANE PRE SCHOOL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss J Shore Mr A J Bland Mrs N R Hinchliffe Ms B H Nathan
Charity number	1155187
Company number	08613850
Registered office	Portacabin Behind Rowley Lane School Rowley Lane School Lepton Huddersfield HD8 0JD
Independent examiner	TaxAssist Accountants 9 Knowl Road Mirfield WF14 8DQ

ROWLEY LANE PRE SCHOOL

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ROWLEY LANE PRE SCHOOL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Miss J Shore
Mr A J Bland
Mrs N R Hinchliffe
Ms B H Nathan

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities

The charity's objects are to remain operational without the reliance of restricted funds. The policies adopted in furtherance of these objects remain unchanged during the Period. We will continue to work towards growing the Committee to ensure the longevity of the preschool from an operational point.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year, and where possible added to.

On behalf of the board of trustees

Mr A Bland - Chair

Trustee

Dated:

ROWLEY LANE PRE SCHOOL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROWLEY LANE PRE SCHOOL

I report on the accounts of the charity for the year ended 31 August 2025, which are set out on pages 3 to 8.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Rowley Lane Pre School for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) 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

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

TaxAssist Accountants
9 Knowl Road
Mirfield
WF14 8DQ

Dated.....

ROWLEY LANE PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<u>Incoming resources from generated funds</u>					
Investment income	2	2,583	-	2,583	1,130
Incoming resources from charitable activities	3	352,555	-	352,614	272,906
Total incoming resources		355,138	-	355,197	274,036
<u>Resources expended</u>					
	4				
Charitable activities					
Wages and salaries		239,358	-	239,358	199,188
Food, toys & equipment		23,071	-	23,071	18,898
Fundraising event		81	-	81	61
Total charitable expenditure		262,510	-	262,510	218,147
Management, administration and overheads		27,801	-	26,315	18,903
Total resources expended		290,311	-	288,825	237,050
Net income/(expenditure) for the year/ Net movement in funds		64,827	-	64,827	36,986
Fund balances at 1 September 2024		171,492	2,609	174,101	137,115
Fund balances at 31 August 2025		236,319	2,609	238,928	174,101

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ROWLEY LANE PRE SCHOOL

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	6		4,857		2,767
Current assets					
Debtors	7	1,696		1,672	
Cash at bank and in hand	10	240,921		177,953	
		242,617		179,625	
Creditors: amounts falling due within one year	8	(8,546)		(8,291)	
Net current assets			234,071		171,334
Total assets less current liabilities			238,928		174,101
Income funds					
Restricted funds			2,609		2,609
Unrestricted funds			236,319		171,492
			238,928		174,101

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

ROWLEY LANE PRE SCHOOL

BALANCE SHEET (CONTINUED)

AS AT 31 AUGUST 2025

The accounts were approved by the Board on

Mr A Bland - Chair

Trustee

Ms B H Nathan

Trustee

Mrs N Hinchliffe

Trustee

Miss J Shore

Trustee

Company Registration No. 08613850

ROWLEY LANE PRE SCHOOL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

1.2 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	33% straight line
Fixtures, fittings & equipment	33% straight line

2 Investment income

	2025	2024
	£	£
Interest receivable	2,583	1,130

3 Incoming resources from charitable activities

	2025	2024
	£	£
Fees	136,081	160,709
NEF Funding	214,303	85,803
Income from fundraising events	1,671	525
Donations	-	25,869
Sundry Income	500	-
	352,555	272,906

ROWLEY LANE PRE SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

4 Total resources expended

	Total 2025 £	Total 2024 £
Charitable activities		
Wages, salaries and national insurance	239,358	199,188
Food, toys & equipment	23,071	18,898
Fundraising costs	81	61
	<u>262,510</u>	<u>218,147</u>
Governance costs	26,245	18,231
Depreciation	1,556	672
	<u>290,311</u>	<u>237,050</u>
Total resources expended	290,311	237,050

5 Trustees

During the year 1 (2024: 1) trustee was employed by the Charity and received a salary of £33,429 (2024: £31,297) in recognition of their employment services provided.

6 Tangible fixed assets

	Plant and Machinery £	Fixtures, Fittings etc £	Total £
Cost			
At 1 September 2024	3,029	2,721	5,750
Additions in the year	646	3,000	3,646
	<u>3,675</u>	<u>5,721</u>	<u>9,396</u>
At 31 August 2025	3,675	5,721	9,396
Depreciation			
At 1 September 2024	2,702	281	2,983
Charge for the year	399	1,157	1,556
	<u>3,101</u>	<u>1,438</u>	<u>4,539</u>
At 31 August 2025	3,101	1,438	4,539
Net Book Value			
At 31 August 2025	574	4,283	4,857
At 31 August 2024	<u>327</u>	<u>2,440</u>	<u>2,767</u>

ROWLEY LANE PRE SCHOOL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

7	Debtors	2025 £	2024 £
	Trade debtors	-	-
	Prepayments and accrued income	1,696	1,672
		<u>1,696</u>	<u>1,672</u>
8	Creditors: amounts falling due within one year	2025 £	2024 £
	Trade creditors	58	54
	Other creditors	1,773	1,906
	Accruals	6,715	6,331
		<u>8,546</u>	<u>8,291</u>
9	Pension and other post-retirement benefit commitments		
	Defined contribution		
		2025 £	2024 £
	Contributions payable by the company for the year	4,066	3,383
10	Cash at bank and in hand		
	Cash reserves are being actively managed and, where possible, increased to cover future anticipated major costs in relation to the building used by the Company.		