



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 01/01/2023 Period start date To 31/12/2023 Period end date

Charity name: ROWHEDGE UNDER 5'S

Charity registration number: 1159138

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development and education of the children, primarily under school age by encouraging parents to understand and provide for the needs of their children through community groups
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Under 5's provide a service for the benefit of the public through the pursuit of its stated objects. We offer play, education and care facilities to offer opportunities for children.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We work to adhere to the school learning alliance and their aims and objectives.

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	-
Policy on social investment including program related investment	Para 1.38	-
Contribution made by volunteers	Para 1.38	-
Other		-

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Every year Preschool sends a year group off to school ready for their next stage of education.</p> <p>The Trustees support the staff in offering education and care to all children attending.</p> <p>The charity has support from the wider community and helps with fundraising events.</p> <p>The Committee support all staff to gain childcare qualifications and carry out any required training to assist the Preschool in offering the best provision possible.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	-
Performance of fundraising activities against objectives set	Para 1.41	-
Investment performance against objectives	Para 1.41	-
Other		-

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Rowhedge Under 5's has maintained the targeted financial position. The Spring Term funding previous years has been credited in December. This financial year it was not credited until January 2024, this therefore shows a large loss for the financial year. The accounts were audited and the accountant advised the funding for the Spring Term should be allocated in the January and going forward this will be the correct allocation. Preschool has sufficient funds to cover the loss shown and a profit will be shown in 2024.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	To hold in reserve sufficient Funds for 1 month Staff Wages and 1 Month Rent. In addition hold funds for special projects. None are planned at this moment in time.
Amount of reserves held	Para 1.22	£14,500
Reasons for holding zero reserves	Para 1.22	-
Details of fund materially in deficit	Para 1.24	-
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	-

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	-
Investment policy and objectives including any social investment policy adopted	Para 1.46	-
A description of the principal risks facing the charity	Para 1.46	-
Other		-



## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>CIO</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Election – A Vote by showing of hands at AGM</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	-
The charity's organisational structure and any wider network with which the charity works	Para 1.51	-
Relationship with any related parties	Para 1.51	-
Other		-

## Reference and Administrative details

Charity name	Rowhedge Under 5's
Other name the charity uses	-
Registered charity number	1159138
Charity's principal address	Rowhedge Village Hall Rectory Road Rowhedge Colchester CO5 7HX

# Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kay Harris	CHAIR		
2	Natalie Earle	SECRETARY		
3	Shelley Newell	TREASURER		
4	Rebecca Wyatt	VICE CHAIR		
5	Chloe Greenwold	TRUSTEE		
6	Sarah Clayfield	TRUSTEE		
7	Victoria Jones	TRUSTEE		
8	Vicky Aves	TRUSTEE		
9	Sarah Crummie	TRUSTEE		
10	Hannah Hewson	TRUSTEE		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Corporate trustees – names of the directors at the date the report was approved

Director name		
	N/A	

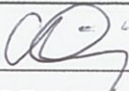
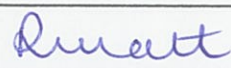
## Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
	N/A	

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	CHLOE GREENWOLD	REBECCA WYATT
Position (eg Secretary, Chair, etc)	TRUSTEE NEW CHAIR 2024	VICE CHAIR 2023
Date	07/10/2024	



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Rowhedge Under 5s

No (if any)

## Receipts and payments accounts

CC16a

For the period  
from

01/01/2023

To

31/01/2023

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Fees Non Funded	23,790	-	-	23,790	-
Fees Funded	97,925	-	-	97,925	-
SEN Funding	2,219	-	-	2,219	-
Fundraising	4,218	-	-	4,218	-
Other Income	1,130	-	-	1,130	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b> (Gross income for AR)	129,282	-	-	129,282	-
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	-	-	-	-	-
<b>Total receipts</b>	129,282	-	-	129,282	-
<b>A3 Payments</b>					
Staff Costs	123,877	-	-	123,877	-
Property Expenses	13,081	-	-	13,081	-
Admin/IT	2,284	-	-	2,284	-
Staff Training	1,424	-	-	1,424	-
Fundraising Expenses	480	-	-	480	-
Committee	272	-	-	272	-
Sundry Costs	1,837	-	-	1,837	-
Insurance	970	-	-	970	-
Large Purchases	420	-	-	420	-
Resources	1,446	-	-	1,446	-
	146,091	-	-	146,091	-
<b>A4 Asset and investment purchases. (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	-	-	-	-	-
<b>Total payments</b>	146,091	-	-	146,091	-
<b>Net of receipts/(payments)</b>	- 16,809	-	-	- 16,809	-
<b>A5 Transfers between funds</b>	-	-	-	-	-
<b>A6 Cash funds last year end</b>	-	-	-	-	-
<b>Cash funds this year end</b>	- 16,809	-	-	- 16,809	-

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Cooperative Bank	23,289	-	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	23,289	-	-
	(agree balances with receipts and payments account(s))	Agreement Error	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>	Details			
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
<b>B4 Assets retained for the charity's own use</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>B5 Liabilities</b>	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	Wages	13,000	-	
	Rent	1,500	-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
	R Wyatt	Rebecca Wyatt	07/10/2024	



## **Independent examiner's report on the accounts**

### **Report to the trustees/members of**

Rowhedge Under 5's

Charity No. 1159138

### **On accounts for the year ended**

31st December 2023

### **Basis of my report**

I have examined all the documents and relevant papers given to me by  
Rebecca Wyatt Trustee

### **Independent examiner's statement**

In connection with my examination the following matters have come to my attention to  
which, in my opinion, attention should be drawn in order to enable a  
proper understanding of the accounts to be reached.

Nest pension payments do not match payroll report which were picked up by Rebecca when doing an audit.  
I would suggest again that all payments via bank to be agreed back to payroll reports on a monthly basis.

HMRC PAYE account - large credit due to Saint & Co reports not showing the SMP to be deducted therefore payments were made when  
account was actually in credit. Credit has been requested to be carried forward. A screenshot of HMRC PAYE balance at 5th Sept 24  
which I requested shows a bigger credit now £4.3 so assume more SMP has been processed this year. I suggest a reconciliation be done  
from the reports to agree to HMRC. This should be done every month so that if Saint & Co make further mistakes they are picked up.

It was noted by yourselves that the spring term funding £17093.18 was not paid until Jan 24. This is however for Spring 24 so should not be in these accounts  
Previous years should have been adjusted but going forward this will be correctly allocated.

Still no expense forms being completed. Also staff gifts should be signed for and a list of who had what attached.  
Despite all bank payments being authorised by two members of the board an expense form should be submitted  
along with receipts.  
An example expense form was provided last year.

**Signed**

Date 26th September 2024

Mrs Donna Breese  
Breese Accountancy  
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