

**REGISTERED COMPANY NUMBER: CE019219 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1185847**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
CAMROSE AND ROCH PLAYGROUP**

Bevan Buckland LLP  
Chartered Accountants  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

**CAMROSE AND ROCH PLAYGROUP**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5 to 6
<b>Notes to the Financial Statements</b>	7 to 10
<b>Detailed Statement of Financial Activities</b>	11

## **CAMROSE AND ROCH PLAYGROUP**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Our objective is to enhance the development and education of children in Wales, for the public benefit, by encouraging parents to understand and provide for their needs through high quality childcare provision. We are a charity operated playgroup who aim to provide high quality day care that enhances the development, care and education of pre-school children in a safe and stimulating environment, where they learn through play in partnership with parents/carers.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

This year we have continued to provide our children with high quality learning opportunities whilst we have had to adapt to the impact of covid-19.

The children have spent more time outdoors- in our newly fenced outdoor area and have made use of the new shelter which has meant we can be outdoors whatever the weather. The children have enjoyed using our wooded area and enjoyed a visit from a National Park Ranger.

Staff have planned topics based upon the children interests including the Farm, Recycling, Food. Children have enjoyed small and large group activities as well as long periods of free play.

Staff have attended several training events in preparation for the new Curriculum for Wales. We have also welcomed two new members of staff to our team.

We arranged a trip to a children's role play centre which was enjoyed by children, parents and staff. We have enjoyed visits from a Welsh author who helped us to think about reusing and recycling and as part of our farm topic have been lucky enough to meet some baby chicks and a Shetland pony.

Whilst Covid-19 put a halt to some of our larger fundraising activities we organised a successful clothing collection and several small raffles throughout the year.

During our Easter celebrations a raffle took place and the money raised has been put towards a set of large magnetic blocks for den building.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

CE019219 (England and Wales)

##### **Registered Charity number**

1185847

##### **Registered office**

Camrose Community Centre  
Haverfordwest  
SA62 6AA

##### **Trustees**

N J Neumann (appointed 5.10.21)  
Ms T Dushenkivska (appointed 5.10.21)  
Ms S K Lewis (appointed 14.3.22)

**CAMROSE AND ROCH PLAYGROUP**

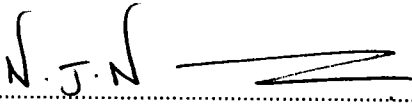
**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**  
**Company Secretary**

**Independent Examiner**

Bevan Buckland LLP  
Chartered Accountants  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

Approved by order of the board of trustees on .....29/06/2022..... and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'N.J.N.' followed by a stylized flourish.

.....  
N J Neumann - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CAMROSE AND ROCH PLAYGROUP**

**Independent examiner's report to the trustees of Camrose and Roch Playgroup ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's 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**

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.

*Carolyne Wheeler*

Caroline J Wheeler  
ICAEW  
Bevan Buckland LLP  
Chartered Accountants  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

*for Bevan Buckland LLP*

Date: *4 August 2022*

**CAMROSE AND ROCH PLAYGROUP**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

		Year Ended 31.3.22 Unrestricted fund £	Period 16.10.19 to 31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		52,210	43,336
Other trading activities	2	1,094	2,154
Investment income	3	2	63
<b>Total</b>		<b>53,306</b>	<b>45,553</b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities		39,798	35,383
 <b>NET INCOME</b>		<b>13,508</b>	<b>10,170</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>31,776</b>	<b>21,606</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>45,284</b>	<b>31,776</b>

The notes form part of these financial statements

**CAMROSE AND ROCH PLAYGROUP**

**BALANCE SHEET  
31 MARCH 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	4,959	-
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		40,710	32,161
<b>CREDITORS</b>			
Amounts falling due within one year	9	(385)	(385)
<b>NET CURRENT ASSETS</b>		<u>40,325</u>	<u>31,776</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		45,284	31,776
<b>NET ASSETS</b>		<u>45,284</u>	<u>31,776</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>45,284</u>	<u>31,776</u>
<b>TOTAL FUNDS</b>		<u>45,284</u>	<u>31,776</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

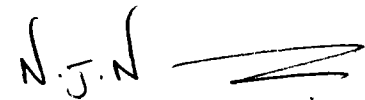
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**CAMROSE AND ROCH PLAYGROUP**

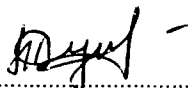
**BALANCE SHEET - continued**  
**31 MARCH 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 29/06/2022 .....  
and were signed on its behalf by:



.....  
N J Neumann - Trustee



.....  
T Dushenkivska - Trustee



.....  
S K Lewis - Trustee

The notes form part of these financial statements



## CAMROSE AND ROCH PLAYGROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 20% reducing balance

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. OTHER TRADING ACTIVITIES

	Year Ended 31.3.22 £	Period 16.10.19 to 31.3.21 £
Fundraising events	1,094	2,154

#### 3. INVESTMENT INCOME

	Year Ended 31.3.22 £	Period 16.10.19 to 31.3.21 £
Deposit account interest	2	63

**CAMROSE AND ROCH PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.3.22 £	Period 16.10.19 to 31.3.21 £
Depreciation - owned assets	1,239	-
	<u>1,239</u>	<u>-</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the period ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the period ended 31 March 2021.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	Year Ended 31.3.22	Period 16.10.19 to 31.3.21
Full and part time employees	5	4
	<u>5</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	43,336
Other trading activities	2,154
Investment income	63
<b>Total</b>	<u>45,553</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	35,383
<b>NET INCOME</b>	<u>10,170</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	21,606

**CAMROSE AND ROCH PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>31,776</u>

**8. TANGIBLE FIXED ASSETS**

	Equipment £
<b>COST</b>	
Additions	<u>6,198</u>
<b>DEPRECIATION</b>	
Charge for year	<u>1,239</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>4,959</u>
At 31 March 2021	<u>-</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Accrued expenses	<u>385</u>	<u>385</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	31,776	13,508	45,284
<b>TOTAL FUNDS</b>	<u>31,776</u>	<u>13,508</u>	<u>45,284</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	53,306	(39,798)	13,508
<b>TOTAL FUNDS</b>	<u>53,306</u>	<u>(39,798)</u>	<u>13,508</u>

**CAMROSE AND ROCH PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**10. MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 16.10.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	21,606	10,170	31,776
<b>TOTAL FUNDS</b>	<u>21,606</u>	<u>10,170</u>	<u>31,776</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	45,553	(35,383)	10,170
<b>TOTAL FUNDS</b>	<u>45,553</u>	<u>(35,383)</u>	<u>10,170</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**CAMROSE AND ROCH PLAYGROUP**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Year Ended 31.3.22 £	Period to 31.3.21 £	16.10.1	9
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	621	789		
Grants	34,284	35,388		
Fees	17,305	7,159		
	<u>52,210</u>	<u>43,336</u>		
<b>Other trading activities</b>				
Fundraising events	1,094	2,154		
<b>Investment income</b>				
Deposit account interest	2	63		
<b>Total incoming resources</b>	<u>53,306</u>	<u>45,553</u>		
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Wages	32,955	22,486		
Insurance	483	336		
Office and administration expenses	76	-		
Sundries	-	75		
Playschool running costs	-	590		
Activities	1,342	1,598		
Repairs, maintenance and minor equipment	683	6,194		
Cleaning	497	1,597		
	<u>36,036</u>	<u>32,876</u>		
<b>Support costs</b>				
<b>Management</b>				
Subscriptions	121	35		
Donations	1,600	1,150		
Equipment depreciation	1,239	-		
	<u>2,960</u>	<u>1,185</u>		
<b>Support costs</b>				
Accountancy fees	385	385		
Professional fees	417	937		
	<u>802</u>	<u>1,322</u>		
<b>Total resources expended</b>	<u>39,798</u>	<u>35,383</u>		
<b>Net income</b>	<u>13,508</u>	<u>10,170</u>		

This page does not form part of the statutory financial statements