

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
CAMROSE AND ROCH PLAYGROUP**

Bevan Buckland LLP
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Castle Chambers
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Pembroke
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SA71 4LB

CAMROSE AND ROCH PLAYGROUP

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FOR THE YEAR ENDED 31 MARCH 2023**

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CAMROSE AND ROCH PLAYGROUP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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 2023. 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 has seen a return to normality following two years of covid-19 restrictions. We have seen the return of the Christmas Nativity, Easter coffee morning and Sports day events.

The children have enjoyed visits from 'The ABC of Opera' and 'The Forest Fairies'. Staff have planned topics based on children's interests and stage of development including 'All about me' 'Nursery Rhymes' 'Spiders' and have celebrated festivals such as Diwali and Chinese New Year.

The setting was chosen to take part in the PATHS programme which is designed to help children to develop their social and emotional learning skills.

We have raised funds for the playgroup by holding a bag2school clothing collection, organising a sponsored Welsh week where the children took part in different Welsh activities to learn about their Welsh culture and to celebrate St Davids' Day. We have also held successful raffles throughout the year.

Finally, we were successful in applying for a Childcare and Early years small grant scheme application which has enabled us to have the outdoor area resurfaced with tarmac and have been able to purchase new tables, a book trolley and an art easel. These additions have made a hugely positive impact to the setting.

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
Ms T Dushenkivska
Ms S K Lewis

Company Secretary

CAMROSE AND ROCH PLAYGROUP

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

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 and signed on its behalf by:

.....
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 2023.

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.

Caroline J Wheeler

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

Date:

CAMROSE AND ROCH PLAYGROUP

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		55,566	52,210
Other trading activities	2	1,327	1,094
Investment income	3	31	2
Other income		272	-
Total		<u>57,196</u>	<u>53,306</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		48,032	39,798
NET INCOME		9,164	13,508
RECONCILIATION OF FUNDS			
Total funds brought forward		45,284	31,776
TOTAL FUNDS CARRIED FORWARD		<u><u>54,448</u></u>	<u><u>45,284</u></u>

The notes form part of these financial statements

CAMROSE AND ROCH PLAYGROUP

**BALANCE SHEET
31 MARCH 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	8	20,148	4,959
CURRENT ASSETS			
Debtors	9	275	-
Cash at bank and in hand		48,805	40,710
		<u>49,080</u>	<u>40,710</u>
CREDITORS			
Amounts falling due within one year	10	(5,086)	(385)
NET CURRENT ASSETS		<u>43,994</u>	<u>40,325</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		64,142	45,284
CREDITORS			
Amounts falling due after more than one year	11	(9,694)	-
NET ASSETS		<u>54,448</u>	<u>45,284</u>
FUNDS	12		
Unrestricted funds		54,448	45,284
TOTAL FUNDS		<u>54,448</u>	<u>45,284</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

CAMROSE AND ROCH PLAYGROUP

**BALANCE SHEET - continued
31 MARCH 2023**

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 and were signed on its behalf by:

.....
N J Neumann - Trustee

.....
T Dushenkivska - Trustee

.....
S K Lewis - Trustee

CAMROSE AND ROCH PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Grant income

Revenue grants are recognised at the date they are received.

Capital grants are released over the estimated useful life of the asset that they relates to.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	1,327	1,094

CAMROSE AND ROCH PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	31	2
	<u>31</u>	<u>2</u>

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	3,505	1,239
	<u>3,505</u>	<u>1,239</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

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

	2023	2022
Full and part time employees	6	5
	<u>6</u>	<u>5</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	52,210
Other trading activities	1,094
Investment income	2
Total	<u>53,306</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	39,798
NET INCOME	13,508
RECONCILIATION OF FUNDS	
Total funds brought forward	31,776
TOTAL FUNDS CARRIED FORWARD	<u>45,284</u>

CAMROSE AND ROCH PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. TANGIBLE FIXED ASSETS

	Equipment £	Playground £	Totals £
COST			
At 1 April 2022	6,198	-	6,198
Additions	6,454	12,240	18,694
	<hr/>	<hr/>	<hr/>
At 31 March 2023	12,652	12,240	24,892
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2022	1,239	-	1,239
Charge for year	2,281	1,224	3,505
	<hr/>	<hr/>	<hr/>
At 31 March 2023	3,520	1,224	4,744
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2023	9,132	11,016	20,148
	<hr/>	<hr/>	<hr/>
At 31 March 2022	4,959	-	4,959
	<hr/>	<hr/>	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	275	-
	<hr/>	<hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	434	-
Other creditors	4,267	-
Accrued expenses	385	385
	<hr/>	<hr/>
	5,086	385
	<hr/>	<hr/>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Deferred grants	9,694	-
	<hr/>	<hr/>

12. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	45,284	9,164	54,448
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	45,284	9,164	54,448
	<hr/>	<hr/>	<hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,196	(48,032)	9,164
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	57,196	(48,032)	9,164
	<hr/>	<hr/>	<hr/>

CAMROSE AND ROCH PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	31,776	22,672	54,448
TOTAL FUNDS	<u>31,776</u>	<u>22,672</u>	<u>54,448</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,502	(87,830)	22,672
TOTAL FUNDS	<u>110,502</u>	<u>(87,830)</u>	<u>22,672</u>

CAMROSE AND ROCH PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

14. CAPITAL GRANTS RECEIVED

During the year the charity receive a grant of £10,771 from Pembrokeshire County Council relating to the construction of a playground. All of the grant has been correctly allocated and no amounts are outstanding at the year. The grant will be released at the same rate as the playground fixed asset.

CAMROSE AND ROCH PLAYGROUP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	280	621
Grants	39,480	34,284
Fees	15,806	17,305
	<hr/>	<hr/>
	55,566	52,210
Other trading activities		
Fundraising events	1,327	1,094
Investment income		
Deposit account interest	31	2
Other income		
Other income	272	-
	<hr/>	<hr/>
Total incoming resources	57,196	53,306
EXPENDITURE		
Charitable activities		
Wages	39,218	32,955
Pensions	219	-
Insurance	277	483
Office and administration expenses	711	76
Advertising	174	-
Sundries	55	-
Activities	2,066	1,342
Repairs, maintenance and minor equipment	166	683
Cleaning	213	497
Travel and subsistence	493	-
Protective clothing and uniform	171	-
	<hr/>	<hr/>
	43,763	36,036
Support costs		
Management		
Subscriptions	-	121
Donations	1,200	1,600
Equipment depreciation	2,281	1,239
Playground depreciation	1,224	-
Release of capital grant	(1,077)	-
	<hr/>	<hr/>
	3,628	2,960
Support costs		
Accountancy fees	641	385
Professional fees	-	417
	<hr/>	<hr/>
	641	802
Total resources expended	<hr/>	<hr/>
	48,032	39,798
Net income	<hr/>	<hr/>
	9,164	13,508

This page does not form part of the statutory financial statements