

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
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 2024**

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CAMROSE AND ROCH PLAYGROUP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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 2024. 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 been another successful year in playgroup. We have held a sports day, Christmas nativity and a stay and play session which included a visit from Claire Sell, our PATHS co-ordinator to explain and demonstrate what PATHS is about to parents. Children celebrated the King's coronation and enjoyed topics about mini beasts and nature, growing, under the sea and pirates, colours and feelings.

We enjoyed trips to Scolton Manor and Clerkenhill and were lucky to be visited by Clever Cubs Club for an interactive pirate story telling session during the summer term and a Christmas themed session at the end of the autumn term. Some of the children who receive funded Early education attended a science workshop run by Sbarduno. In the Spring term we had a visit from Llinos Mair, a Welsh author who provided a morning with puppets and lots of ideas around how to reuse and recycle rubbish in different and creative ways.

A new water wall, large chalk board and music wall were installed in the woods and in the outdoor shelter. These new resources have provided the children with many hours of fun and learning. These items were very kindly built and donated by a parent and member of the committee and we are extremely grateful for the time and effort they have given to playgroup.

Numbers of children attending playgroup has declined slightly so it has been more important than ever to continue our fundraising efforts. Events this year have included our annual bag2school clothing collection, and a very successful stall at a Christmas Craft Fayre and at the Roch school bazaar, funds were also raised through selling Christmas keepsakes that the children made, raffles and selling refreshments at the Christmas Nativity.

Finally, thanks as ever goes to our committee for their hard work, to our staff who are always willing to go the extra mile for the benefit of the children, to parents for supporting us and to the children who we are able to watch develop and grow through their time with us.

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 2024**

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 2024.

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 2024**

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		45,005	55,566
Other trading activities	2	346	1,327
Investment income	3	195	31
Other income		-	272
Total		<u>45,546</u>	<u>57,196</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		54,583	48,032
NET INCOME/(EXPENDITURE)		(9,037)	9,164
RECONCILIATION OF FUNDS			
Total funds brought forward		54,448	45,284
TOTAL FUNDS CARRIED FORWARD		<u><u>45,411</u></u>	<u><u>54,448</u></u>

The notes form part of these financial statements

CAMROSE AND ROCH PLAYGROUP

**BALANCE SHEET
31 MARCH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	8	17,099	20,148
CURRENT ASSETS			
Debtors	9	442	275
Cash at bank and in hand		36,970	48,805
		<u>37,412</u>	<u>49,080</u>
CREDITORS			
Amounts falling due within one year	10	(483)	(5,086)
NET CURRENT ASSETS		<u>36,929</u>	<u>43,994</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		54,028	64,142
CREDITORS			
Amounts falling due after more than one year	11	(8,617)	(9,694)
NET ASSETS		<u>45,411</u>	<u>54,448</u>
FUNDS	12		
Unrestricted funds		45,411	54,448
TOTAL FUNDS		<u>45,411</u>	<u>54,448</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 2024

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

	2024	2023
	£	£
Fundraising events	346	1,327
	<u> </u>	<u> </u>

CAMROSE AND ROCH PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	195	31
	<u>195</u>	<u>31</u>

4. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	3,049	3,505
	<u>3,049</u>	<u>3,505</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. STAFF COSTS

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

	2024	2023
Full and part time employees	7	6
	<u>7</u>	<u>6</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	55,566
Other trading activities	1,327
Investment income	31
Other income	272
Total	<u>57,196</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	48,032
NET INCOME	9,164
RECONCILIATION OF FUNDS	
Total funds brought forward	45,284
TOTAL FUNDS CARRIED FORWARD	<u>54,448</u>

CAMROSE AND ROCH PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. TANGIBLE FIXED ASSETS

	Equipment £	Playground £	Totals £
COST			
At 1 April 2023 and 31 March 2024	12,652	12,240	24,892
DEPRECIATION			
At 1 April 2023	3,520	1,224	4,744
Charge for year	1,825	1,224	3,049
At 31 March 2024	5,345	2,448	7,793
NET BOOK VALUE			
At 31 March 2024	7,307	9,792	17,099
At 31 March 2023	9,132	11,016	20,148

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	442	275

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	-	434
Other creditors	63	4,267
Accrued expenses	420	385
	483	5,086

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

	2024 £	2023 £
Deferred grants	8,617	9,694

12. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	54,448	(9,037)	45,411
TOTAL FUNDS	54,448	(9,037)	45,411

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,546	(54,583)	(9,037)
TOTAL FUNDS	45,546	(54,583)	(9,037)

CAMROSE AND ROCH PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

12. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	<u>45,284</u>	<u>9,164</u>	<u>54,448</u>

Comparative 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
TOTAL FUNDS	<u>57,196</u>	<u>(48,032)</u>	<u>9,164</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	45,284	127	45,411
TOTAL FUNDS	<u>45,284</u>	<u>127</u>	<u>45,411</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	102,742	(102,615)	127
TOTAL FUNDS	<u>102,742</u>	<u>(102,615)</u>	<u>127</u>

CAMROSE AND ROCH PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

13. RELATED PARTY DISCLOSURES

During the period a child of a trustee attended the playgroup, all fees are paid at full rate.

14. CAPITAL GRANTS RECEIVED

During 2023 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 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	250	280
Grants	24,144	39,480
Fees	20,611	15,806
	<hr/>	<hr/>
	45,005	55,566
Other trading activities		
Fundraising events	346	1,327
Investment income		
Deposit account interest	195	31
Other income		
Other income	-	272
	<hr/>	<hr/>
Total incoming resources	45,546	57,196
EXPENDITURE		
Charitable activities		
Wages	41,291	39,218
Pensions	638	219
Insurance	385	277
Office and administration expenses	614	711
Advertising	48	174
Sundries	-	55
Activities	1,621	2,066
Repairs, maintenance and minor equipment	2,552	166
Cleaning	69	213
Travel and subsistence	691	493
Protective clothing and uniform	-	171
Staff training	448	-
Website expenses	510	-
	<hr/>	<hr/>
	48,867	43,763
Support costs		
Management		
Donations	2,000	1,200
Equipment depreciation	1,825	2,281
Playground depreciation	1,224	1,224
Release of capital grant	(1,077)	(1,077)
	<hr/>	<hr/>
	3,972	3,628
Support costs		
Accountancy fees	420	641
Professional fees	178	-
Bad debts	211	-
Payroll fees	935	-
	<hr/>	<hr/>
	1,744	641
Total resources expended	<hr/>	<hr/>
	54,583	48,032
Net (expenditure)/income	<hr/>	<hr/>
	(9,037)	9,164

This page does not form part of the statutory financial statements