

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
CAMROSE AND ROCH PLAYGROUP**

Bevan Buckland LLP
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Castle Chambers
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Pembroke
Pembrokeshire
SA71 4LB

CAMROSE AND ROCH PLAYGROUP

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FOR THE YEAR ENDED 31 MARCH 2025**

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CAMROSE AND ROCH PLAYGROUP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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 2025. 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 a busy and successful one for playgroup, we've made some significant changes and had lots of fun along the way.

Throughout the year, we organised a number of events to bring children, their families and staff together. Highlights included our annual Sports Day, the much-loved Christmas Nativity, a visit to a local farm, a Christmas party in a local dance studio and a "Stay and Play" session that offered families a chance to engage with their child's early learning experience.

We also held a range of fundraising events which were very well supported by families and the local community. These included a car treasure hunt, clothing collection, raffles, and a particularly successful Christmas Fayre. The Fayre featured a variety of stalls, festive refreshments, dance entertainment, and Santa's Grotto - it was a fantastic day enjoyed by all and raised vital funds for the playgroup.

In October, we introduced an important change to our provision by extending our opening hours. This now includes an earlier drop-off time and the option for full-day sessions in addition to our morning provision. This development has been positively received by families and has allowed us to better support the needs of our community.

We are proud to report that two members of our team have successfully completed their Level 3 NVQ qualifications in Childcare, Learning, Development and Play. This achievement reflects our commitment to maintaining high-quality care and education through ongoing professional development.

We would like to take this opportunity to thank our staff and families for their continued dedication and involvement. We look forward to building on this year's successes in the year ahead.

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 (resigned 8.2.25)
Ms S K Lewis (resigned 3.10.24)
Mrs V A Davies (appointed 3.10.24)
T Hopes (appointed 8.2.25) (resigned 25.4.25)

Company Secretary

CAMROSE AND ROCH PLAYGROUP

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

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 2025.

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 2025**

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		54,483	45,005
Other trading activities	2	2,380	346
Investment income	3	251	195
Total		<u>57,114</u>	<u>45,546</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		59,125	54,583
NET INCOME/(EXPENDITURE)		(2,011)	(9,037)
RECONCILIATION OF FUNDS			
Total funds brought forward		45,411	54,448
TOTAL FUNDS CARRIED FORWARD		<u>43,400</u>	<u>45,411</u>

The notes form part of these financial statements

CAMROSE AND ROCH PLAYGROUP

BALANCE SHEET 31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	8	15,199	17,099
CURRENT ASSETS			
Debtors	9	970	442
Cash at bank and in hand		36,075	36,970
		<u>37,045</u>	<u>37,412</u>
CREDITORS			
Amounts falling due within one year	10	(1,304)	(483)
NET CURRENT ASSETS		<u>35,741</u>	<u>36,929</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		50,940	54,028
CREDITORS			
Amounts falling due after more than one year	11	(7,540)	(8,617)
NET ASSETS		<u>43,400</u>	<u>45,411</u>
FUNDS	12		
Unrestricted funds		<u>43,400</u>	<u>45,411</u>
TOTAL FUNDS		<u>43,400</u>	<u>45,411</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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.

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

.....
V A Davies - Trustee

The notes form part of these financial statements

CAMROSE AND ROCH PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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
Playground - 10% on cost

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

	2025	2024
	£	£
Fundraising events	2,380	346

CAMROSE AND ROCH PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>251</u>	<u>195</u>

4. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	<u>2,881</u>	<u>3,049</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

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

	2025	2024
	6	7
Full and part time employees	<u>6</u>	<u>7</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	45,005
Other trading activities	346
Investment income	<u>195</u>
Total	<u>45,546</u>
 EXPENDITURE ON	
Charitable activities	
Charitable activities	<u>54,583</u>
 NET INCOME/(EXPENDITURE)	 (9,037)
 RECONCILIATION OF FUNDS	
Total funds brought forward	54,448
 TOTAL FUNDS CARRIED FORWARD	 <u><u>45,411</u></u>

CAMROSE AND ROCH PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. TANGIBLE FIXED ASSETS

	Equipment £	Playground £	Totals £
COST			
At 1 April 2024	12,652	12,240	24,892
Additions	981	-	981
	<hr/>	<hr/>	<hr/>
At 31 March 2025	13,633	12,240	25,873
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2024	5,345	2,448	7,793
Charge for year	1,657	1,224	2,881
	<hr/>	<hr/>	<hr/>
At 31 March 2025	7,002	3,672	10,674
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2025	6,631	8,568	15,199
	<hr/>	<hr/>	<hr/>
At 31 March 2024	7,307	9,792	17,099
	<hr/>	<hr/>	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	970	442
	<hr/>	<hr/>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	718	-
Other creditors	166	63
Accrued expenses	420	420
	<hr/>	<hr/>
	1,304	483
	<hr/>	<hr/>

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

	2025 £	2024 £
Deferred grants	7,540	8,617
	<hr/>	<hr/>

12. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	45,411	(2,011)	43,400
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	45,411	(2,011)	43,400
	<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	57,114	(59,125)	(2,011)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	57,114	(59,125)	(2,011)
	<hr/>	<hr/>	<hr/>

CAMROSE AND ROCH PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. MOVEMENT IN FUNDS - continued

Comparatives for 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	<u>54,448</u>	<u>(9,037)</u>	<u>45,411</u>

Comparative 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	<u>45,546</u>	<u>(54,583)</u>	<u>(9,037)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	54,448	(11,048)	43,400
TOTAL FUNDS	<u>54,448</u>	<u>(11,048)</u>	<u>43,400</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	102,660	(113,708)	(11,048)
TOTAL FUNDS	<u>102,660</u>	<u>(113,708)</u>	<u>(11,048)</u>

CAMROSE AND ROCH PLAYGROUP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

13. RELATED PARTY DISCLOSURES

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

CAMROSE AND ROCH PLAYGROUP

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,300	250
Grants	27,925	24,144
Fees	25,258	20,611
	<hr/> 54,483	<hr/> 45,005
Other trading activities		
Fundraising events	2,380	346
Investment income		
Deposit account interest	251	195
	<hr/> 57,114	<hr/> 45,546
Total incoming resources		
EXPENDITURE		
Charitable activities		
Wages	48,725	41,291
Pensions	1,223	638
Insurance	675	385
Office and administration expenses	289	614
Advertising	-	48
Activities	1,403	1,621
Repairs, maintenance and minor equipment	837	2,552
Cleaning	460	69
Travel and subsistence	597	691
Staff training	24	448
Website expenses	524	510
	<hr/> 54,757	<hr/> 48,867
Support costs		
Management		
Donations	1,000	2,000
Equipment depreciation	1,657	1,825
Playground depreciation	1,224	1,224
Release of capital grant	(1,077)	(1,077)
	<hr/> 2,804	<hr/> 3,972
Support costs		
Accountancy fees	438	420
Professional fees	184	178
Bad debts	-	211
Payroll fees	942	935
	<hr/> 1,564	<hr/> 1,744
Total resources expended	<hr/> 59,125	<hr/> 54,583
Net expenditure	<hr/> (2,011)	<hr/> (9,037)

This page does not form part of the statutory financial statements