

Roman River Pre-School

Charity No. 1202216

Company No. CE031599

Trustees' Report and Unaudited Accounts

31 July 2024

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 July 2024.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE031599

Charity No. 1202216

Registered Office

Village Hall  
Chapel Road  
Fingringhoe  
Colchester. Essex  
CO5 7BH

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

L. Carter  
J. Connell  
K. Davis  
T.M. Dow  
K.L. Millgate  
J. Rout  
L. White

Accountants

Quantic Accountancy Limited  
1 Second Avenue  
Bluebridge  
Halstead  
Essex  
CO9 2SU

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

*K Davis*

 Signed on 30/05/2025, 16:12:41 BST

Trustee

16 May 2025

Independent Examiner's Report to the trustees of Roman River Pre-School

I report to the charity trustees on my examination of the financial statements of Roman River Pre-School for the year ended 31 July 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Stuart Foster (FCCA) ACCA  
Quantic Accountancy Limited  
1 Second Avenue  
Bluebridge  
Halstead  
Essex  
CO9 2SU  
16 May 2025

Roman River Pre-School  
Statement of Financial Activities  
for the year ended 31 July 2024

		Unrestricted funds 2024 £	Total funds 2024 £
	Notes		
Income and endowments from:			
Donations and legacies	3	103,614	103,614
Charitable activities	4	552	552
Other trading activities	5	118,619	118,619
Total		222,785	222,785
Expenditure on:			
Other	6	136,765	136,765
Total		136,765	136,765
Net gains on investments		-	-
Net income	7	86,020	86,020
Transfers between funds		-	-
Net income before other gains/(losses)		86,020	86,020
Other gains and losses			
Net movement in funds		86,020	86,020
Reconciliation of funds:			
Total funds carried forward		86,020	86,020

Roman River Pre-School  
Summary Income and Expenditure Account  
for the year ended 31 July 2024

	2024 £
Income	222,785
Gross income for the year	<u>222,785</u>
Expenditure	136,327
Depreciation and charges for impairment of fixed assets	438
Total expenditure for the year	<u>136,765</u>
Net income before tax for the year	86,020
Net income for the year	<u><u>86,020</u></u>

Roman River Pre-School

Balance Sheet

at 31 July 2024

Company No.	CE031599	Notes	2024 £
Fixed assets			
Tangible assets	9		1,313
			<u>1,313</u>
Current assets			
Debtors	10		621
Cash at bank and in hand			84,536
			<u>85,157</u>
Creditors: Amount falling due within one year	11		(450)
Net current assets			<u>84,707</u>
Total assets less current liabilities			<u>86,020</u>
Net assets excluding pension asset or liability			<u>86,020</u>
Total net assets			<u><u>86,020</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds			86,020
			<u>86,020</u>
Reserves	12		
Total funds			<u><u>86,020</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 July 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 16 May 2025

And signed on its behalf by:

*K Davis*

signed on 30/05/2025, 16:12:41 BST  
K. Davis  
Trustee  
16 May 2025

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.



#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

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

#### Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	25% Reducing
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#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

## 3 Income from donations and legacies

	Unrestricted	Total 2024
	£	£
Donations	38	38
Donation from Roman River Pre School	103,576	103,576
	<u>103,614</u>	<u>103,614</u>

4 Income from charitable activities

	Unrestricted	Total 2024
	£	£
Fundraising	552	552
	<u>552</u>	<u>552</u>

5 Income from other trading activities

	Unrestricted	Total 2024
	£	£
Pre-School fees	20,022	20,022
Pre-School funding	98,597	98,597
	<u>118,619</u>	<u>118,619</u>

6 Other expenditure

	Unrestricted	Total 2024
	£	£
Pre-School consumables	4,305	4,305
Snacks, cleaning and cooking	1,746	1,746
Employee costs	117,144	117,144
Premises costs	8,340	8,340
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	438	438
General administrative costs	3,987	3,987
Legal and professional costs	805	805
	<u>136,765</u>	<u>136,765</u>

7 Net income before transfers

	2024
	£
This is stated after charging:	
Depreciation of owned fixed assets	438
Independent Examiner's fee	450

8 Staff costs

	2024
Salaries and wages	113,698
Social security costs	462
Pension costs	1,897
	<u>116,057</u>

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

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

	2024	
	Number	Number
Pre-School	9	9
	<u>9</u>	<u>9</u>

9 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
Additions	1,751	1,751
At 31 July 2024	<u>1,751</u>	<u>1,751</u>
Depreciation and impairment		
Depreciation charge for the year	438	438
At 31 July 2024	<u>438</u>	<u>438</u>
Net book values		
At 31 July 2024	<u>1,313</u>	<u>1,313</u>

10 Debtors

	2024
	£
Prepayments and accrued income	621
	<u>621</u>

11 Creditors:

amounts falling due within one year

	2024
	£
Accruals	450
	<u>450</u>

12 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 July 2024 £
Restricted funds:			
Unrestricted funds:			
General funds	222,785	(136,765)	86,020
Total funds	<u>222,785</u>	<u>(136,765)</u>	<u>86,020</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	1,313	1,313
Net current assets	<u>84,707</u>	<u>84,707</u>
	<u>86,020</u>	<u>86,020</u>

14 Reconciliation of net debt

	Cash flows £	At 31 July 2024 £
Cash and cash equivalents	<u>84,536</u>	<u>84,536</u>
	<u>84,536</u>	<u>84,536</u>
Net debt	<u>84,536</u>	<u>84,536</u>

15 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings £	2024 Other £
Operating leases with expiry date:		

*Pension commitments*

	2024 £
The pension cost charge to the company amounted to:	<u>1,897</u>

16 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Roman River Pre-School  
Detailed Statement of Financial Activities  
for the year ended 31 July 2024

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies		
Donations	38	38
Donation from Roman River Pre School	103,576	103,576
	<u>103,614</u>	<u>103,614</u>
Charitable activities		
Fundraising	552	552
	<u>552</u>	<u>552</u>
Other trading activities		
Pre-School fees	20,022	20,022
Pre-School funding	98,597	98,597
	<u>118,619</u>	<u>118,619</u>
Total income and endowments	222,785	222,785
Expenditure on:		
Other expenditure		
Pre-School consumables	4,305	4,305
Snacks, cleaning and cooking	1,746	1,746
	<u>6,051</u>	<u>6,051</u>
Employee costs		
Salaries/wages	113,698	113,698
Employer's NIC	462	462
Pension costs	1,897	1,897
Staff recruitment	300	300
Staff training	362	362
Staff welfare	425	425
	<u>117,144</u>	<u>117,144</u>
Premises costs		
Rent	8,340	8,340
	<u>8,340</u>	<u>8,340</u>
General administrative costs, including depreciation and amortisation		
Depreciation of Fixtures, fittings and equipment	438	438
Equipment repairs and maintenance	221	221
General insurances	1,013	1,013
Stationery and printing	681	681
Subscriptions	736	736

Roman River Pre-School  
Detailed Statement of Financial Activities

Sundry expenses	274	274
Telephone, fax and broadband	1,062	1,062
	<u>4,425</u>	<u>4,425</u>
Legal and professional costs		
Audit/Independent examination fees	450	450
Other legal and professional costs	355	355
	<u>805</u>	<u>805</u>
Total of expenditure of other costs	<u>136,765</u>	<u>136,765</u>
Total expenditure	136,765	136,765
Net gains on investments	-	-
	<u>86,020</u>	<u>86,020</u>
Net income		
Net income before other gains/(losses)	86,020	86,020
Other Gains	-	-
	<u>86,020</u>	<u>86,020</u>
Net movement in funds		
Reconciliation of funds:		
Total funds brought forward	-	-
Total funds carried forward	<u>86,020</u>	<u>86,020</u>



# Signatures' technical details

## Signatures

<b>chair@romanriverpreschool.co.uk</b>	<b>Fingerprint</b>
30/05/2025, 16:12:41 BST	9ce6fe31718224f56161f1ff3f45c6dab814ec5e

## Event log

10.50.11.178	30/05/2025, 14:40:33 BST Signing request created.
System	30/05/2025, 14:40:36 BST Notification sent to chair@romanriverpreschool.co.uk.
System	30/05/2025, 16:11:28 BST Signing page opened by signee chair@romanriverpreschool.co.uk.
System	30/05/2025, 16:12:41 BST Signee chair@romanriverpreschool.co.uk signed document.
System	30/05/2025, 16:12:41 BST Signing process completed.

## Summary

<b>Envelope's ID:</b>	9jjikip3
<b>Document's hash:</b>	3ab166c182128a007924d4f2aled42deec1232b91d494b2cc4b0f879ae4108f8
<b>Final stamp:</b>	30/05/2025, 16:12:43 BST

