

Roman River Pre-School

Charity No. 1202216

Company No. CE031599

Trustees' Report and Unaudited Accounts

31 July 2025

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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 2025.

#### 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

Trustee

20 April 2026

*K Davis*

signed on 23/04/2026, 08:46:52 BST

I report to the charity trustees on my examination of the financial statements of Roman River Pre-School for the year ended 31 July 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 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***

signed on 23/04/2026, 09:56:34 BST

Stuart Foster (FCCA) ACCA  
Quantic Accountancy Limited  
1 Second Avenue  
Bluebridge  
Halstead  
Essex  
CO9 2SU  
20 April 2026

Roman River Pre-School  
Statement of Financial Activities  
for the year ended 31 July 2025

		Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	4	2,091	2,091	103,614
Charitable activities	5	66	66	552
Other trading activities	6	147,286	147,286	118,619
Total		149,443	149,443	222,785
Expenditure on:				
Other	7	150,697	150,697	136,765
Total		150,697	150,697	136,765
Net gains on investments		-	-	-
Net (expenditure)/income	8	(1,254)	(1,254)	86,020
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(1,254)	(1,254)	86,020
Other gains and losses				
Net movement in funds		(1,254)	(1,254)	86,020
Reconciliation of funds:				
Total funds brought forward		86,020	86,020	-
Total funds carried forward		84,766	84,766	86,020

Roman River Pre-School  
Summary Income and Expenditure Account  
for the year ended 31 July 2025

	2025 £	2024 £
Income	149,443	222,785
Gross income for the year	<u>149,443</u>	<u>222,785</u>
Expenditure	149,762	136,327
Depreciation and charges for impairment of fixed assets	935	438
Total expenditure for the year	<u>150,697</u>	<u>136,765</u>
Net (expenditure)/income before tax for the year	(1,254)	86,020
Net (expenditure )/income for the year	<u>(1,254)</u>	<u>86,020</u>

Roman River Pre-School

Balance Sheet

at 31 July 2025

Company No. CE031599	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	3,947	1,313
		<u>3,947</u>	<u>1,313</u>
Current assets			
Debtors	11	1,856	621
Cash at bank and in hand		81,006	84,536
		<u>82,862</u>	<u>85,157</u>
Creditors: Amount falling due within one year	12	(2,043)	(450)
Net current assets		<u>80,819</u>	<u>84,707</u>
Total assets less current liabilities		<u>84,766</u>	<u>86,020</u>
Net assets excluding pension asset or liability		<u>84,766</u>	<u>86,020</u>
Total net assets		<u>84,766</u>	<u>86,020</u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		84,766	86,020
		<u>84,766</u>	<u>86,020</u>
Reserves	13		
Total funds		<u>84,766</u>	<u>86,020</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 2025 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 20 April 2026

And signed on its behalf by:

*K Davis*

K. Davis signed on 23/04/2026, 08:46:52 BST

Trustee

20 April 2026

## 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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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#### 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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#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### 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 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	103,614	103,614
Charitable activities	552	552
Other trading activities	118,619	118,619
Total	<u>222,785</u>	<u>222,785</u>
Expenditure on:		
Other	136,765	136,765
Total	<u>136,765</u>	<u>136,765</u>
Net income	<u>86,020</u>	<u>86,020</u>
Net income before other gains/(losses)	86,020	86,020
Other gains and losses:		
Net movement in funds	<u>86,020</u>	<u>86,020</u>
Reconciliation of funds:		
Total funds carried forward	<u><u>86,020</u></u>	<u><u>86,020</u></u>

4 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Donations	2,091	2,091	38
Donation from Roman River Pre School	-	-	103,576
	<u>2,091</u>	<u>2,091</u>	<u>103,614</u>

5 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Fundraising	66	66	552
	<u>66</u>	<u>66</u>	<u>552</u>

6 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Pre-School fees	29,434	29,434	20,022
Pre-School funding	117,852	117,852	98,597
	<u>147,286</u>	<u>147,286</u>	<u>118,619</u>

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Pre-School consumables	2,600	2,600	4,305
Snacks, cleaning and cooking	2,737	2,737	1,746
Employee costs	128,827	128,827	117,144
Premises costs	8,578	8,578	8,340
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	935	935	438
General administrative costs	6,547	6,547	3,987
Legal and professional costs	473	473	805
	<u>150,697</u>	<u>150,697</u>	<u>136,765</u>

8 Net (expenditure)/income before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	935	438
Independent Examiner's fee	473	450

9 Staff costs

	2025	2024
Salaries and wages	124,525	113,698
Social security costs	-	462
Pension costs	2,279	1,897
	<u>126,804</u>	<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:

	2025 Number	2024 Number
Pre-School	<u>9</u>	<u>9</u>
	<u>9</u>	<u>9</u>

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 August 2024	1,751	1,751
Additions	3,569	3,569
At 31 July 2025	<u>5,320</u>	<u>5,320</u>
Depreciation and impairment		
At 1 August 2024	438	438
Depreciation charge for the year	935	935
At 31 July 2025	<u>1,373</u>	<u>1,373</u>
Net book values		
At 31 July 2025	<u>3,947</u>	<u>3,947</u>
At 31 July 2024	<u>1,313</u>	<u>1,313</u>

11 Debtors

	2025 £	2024 £
Other debtors	960	-
Prepayments and accrued income	896	621
	<u>1,856</u>	<u>621</u>

12 Creditors:

amounts falling due within one year

	2025 £	2024 £
Other creditors	1,570	-
Accruals	473	450
	<u>2,043</u>	<u>450</u>

13 Movement in funds

	At 1 August 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 July 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	86,020	149,443	(150,697)	84,766
Total funds	<u>86,020</u>	<u>149,443</u>	<u>(150,697)</u>	<u>84,766</u>

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	3,947	3,947
Net current assets	80,819	80,819
	<u>84,766</u>	<u>84,766</u>

15 Reconciliation of net debt

	At 1 August 2024	Cash flows	At 31 July 2025
	£	£	£
Cash and cash equivalents	84,536	(3,530)	81,006
	<u>84,536</u>	<u>(3,530)</u>	<u>81,006</u>
Net debt	<u>84,536</u>	<u>(3,530)</u>	<u>81,006</u>

16 Commitments

*Operating lease commitments*

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

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

*Pension commitments*

	2025	2024
	£	£
The pension cost charge to the company amounted to:	<u>2,279</u>	<u>1,897</u>

17 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 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies			
Donations	2,091	2,091	38
Donation from Roman River Pre School	-	-	103,576
	<u>2,091</u>	<u>2,091</u>	<u>103,614</u>
Charitable activities			
Fundraising	66	66	552
	<u>66</u>	<u>66</u>	<u>552</u>
Other trading activities			
Pre-School fees	29,434	29,434	20,022
Pre-School funding	117,852	117,852	98,597
	<u>147,286</u>	<u>147,286</u>	<u>118,619</u>
Total income and endowments	149,443	149,443	222,785
Expenditure on:			
Other expenditure			
Pre-School consumables	2,600	2,600	4,305
Snacks, cleaning and cooking	2,737	2,737	1,746
	<u>5,337</u>	<u>5,337</u>	<u>6,051</u>
Employee costs			
Salaries/wages	124,525	124,525	113,698
Employer's NIC	-	-	462
Pension costs	2,279	2,279	1,897
Staff recruitment	-	-	300
Staff training	1,817	1,817	362
Staff welfare	206	206	425
	<u>128,827</u>	<u>128,827</u>	<u>117,144</u>
Premises costs			
Rent	7,996	7,996	8,340
Premises cleaning	582	582	-
	<u>8,578</u>	<u>8,578</u>	<u>8,340</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings and equipment	935	935	438
Equipment repairs and maintenance	1,124	1,124	221
General insurances	1,069	1,069	1,013
Stationery and printing	943	943	681

Roman River Pre-School  
Detailed Statement of Financial Activities

Subscriptions	1,746	1,746	736
Sundry expenses	439	439	274
Telephone, fax and broadband	1,226	1,226	1,062
	<u>7,482</u>	<u>7,482</u>	<u>4,425</u>
Legal and professional costs			
Audit/Independent examination fees	473	473	450
Other legal and professional costs	-	-	355
	<u>473</u>	<u>473</u>	<u>805</u>
Total of expenditure of other costs	<u>150,697</u>	<u>150,697</u>	<u>136,765</u>
Total expenditure	150,697	150,697	136,765
Net gains on investments	-	-	-
	<u>(1,254)</u>	<u>(1,254)</u>	<u>86,020</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(1,254)</u>	<u>(1,254)</u>	<u>86,020</u>
Other Gains	-	-	-
	<u>(1,254)</u>	<u>(1,254)</u>	<u>86,020</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	86,020	86,020	-
Total funds carried forward	<u>84,766</u>	<u>84,766</u>	<u>86,020</u>