

# MERRY-GO-ROUND UNDER 5'S

England & Wales · Charity number 1010031

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1992-03-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Mobile  
Hartsfield School Ground  
Clothall Road  
Baldock  
SG7 6PB

**Phone** 01462 896322

**Email** [info@merrygoroundunder5s.co.uk](mailto:info@merrygoroundunder5s.co.uk)

**Website** [www.merrygoroundunder5s.co.uk](http://www.merrygoroundunder5s.co.uk)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE BY (A)PROVIDING SAFE AND SATISFYING GROUP PLAY IN WHICH PARENTS HAVE THE RIGHT TO TAKE PART. (B)ENCOURAGING OTHER CHARITABLE ACTIVITIES THROUGH WHICH PARENTS MAY HELP THE CHILDREN. (C)FURTHERING THE AIM OF THE PRE-SCHOOL PLAYGROUPS ASSOCIATION.

**Activities:** To enhance the development and education of children under school age by encouraging parents to understand and provide for the needs of their children.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

## Geography

- Hertfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£129,887	£121,955	-	-
2024-08-31	£124,280	£116,416	-	-
2023-08-31	£97,828	£138,360	-	-
2022-08-31	£86,985	£84,911	-	-
2021-08-31	£114,190	£95,312	-	-
2020-08-31	£128,139	£102,276	-	-

## Trustees

Name	Role	Appointed
Gary Carey		2014-02-13
SHEILA ELY		2014-02-13

**MERRY-GO-ROUND UNDER 5'S**

England & Wales - Charity number 1010031

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# Accounts

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## Trustees' Annual Report for the period

From **01/09/2024** To **31/08/2025**

Charity name: **Merry-go-round under 5's**

Charity registration number: **1010031**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the education of children below compulsory school age by; (a) providing a safe and satisfying group play in which parents have the right to take part. (b) encouraging other charitable activities through which parents may help the children (c) furthering the aim of the pre-school playgroups association
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Merry-Go-Round Under Fives provides exciting preschool education and opportunities for children under five from Baldock and the surrounding area.</p> <p>We are situated in the extensive grounds of Hartsfield School. As well as two purpose-built classrooms, we're lucky enough to have two enclosed outdoor play areas with a wide range of outdoor learning facilities and toys.</p> <p>~ We are an independent, non-profit making charity.</p> <p>~ We are Ofsted registered.</p> <p>~ We have a high ratio of staff to children- we can focus on children's individual needs and development.</p> <p>~ We believe that care and education are equally important.</p> <p>~ We provide children with routines and activities to ensure they feel safe, valued and gain experience from socialising with other children</p>

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit.
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### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Merry go round had a slight reduction in numbers on roll due to the low birth rate, but occupancy remained the same.</p> <p><b><u>Numbers on roll between September 2024 and July 2025</u></b></p> <p><u>September 2024</u> – 27 on register (12 in Nursery and 15 in pre-school)  <u>January 2025</u> – 28 on register (13 in Nursery and 15 in pre-school)  <u>April 2025</u> – 27 on register (13 in Nursery and 14 in pre-school)</p> <p><b><u>Staffing for Sept 2024 to July 2025</u></b>  Staffing 7 in total – Kay, Carol, Sharon, Angie, Archana, Nikki, Abbe plus Debbie, who began volunteering once a week</p> <p><b><u>Staff Training</u></b>  Staff attend regular training courses throughout an academic year as well as in</p>

		<p>house training. Courses attended via online seminar during the past year:</p> <ul style="list-style-type: none"> <li>• Behaviour and co-regulation</li> <li>• First Aid for all staff</li> <li>• Safeguarding Training</li> <li>• Speech and language support</li> <li>• Open ended play</li> <li>• Enhancing your curriculum</li> <li>• Senco Clusters and</li> <li>• Half Termly Closing the Gap Workshops</li> </ul> <p>Training is cascaded to all staff at meetings and the information used to reflect on and enhance our practice.</p> <p><b><u>Early Years Consultant annual visit</u></b>  Each year the Early Years consultant for North Herts carries out an annual visit, to check how we deliver certain aspects of the EYFS within our setting. The focus was on how effectively we are delivering our curriculum. She rated us green, which is a GOOD outcome</p> <p>Ofsted Inspection – this took place on 27<sup>th</sup> February 2025 and we were delighted to receive a GOOD outcome.</p> <p>Although this year has been a little difficult financially with our numbers not quite being as high as previous years, it has nonetheless been a good year for Merry Go Round, with actual attendance high and the therefore our final financial statement for the year was not as low as first estimated.</p> <p>We have two new committee members last year, Phil and Hannah who have made a great start and assisted us within the year on various projects</p> <p>With the assistance of one of our former parents we have a new website in place.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	<p><b><u>Events</u></b>  The children have had the opportunity to join in with many educational events over the year:</p> <ul style="list-style-type: none"> <li>• The nursery children took part in a scavenger hunt around the town and had to find all the shops on the sheet.</li> <li>• We introduce a yoga session on a fortnightly basis with Suzie from Happy Little Yogi.</li> </ul>
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		<p>We also introduced termly Stay and Play sessions to enhance our partnership with parents</p> <p>We held a pyjama day in November and the children enjoyed toast and cereal for snack and had lots of bedtime stories.</p> <p>We held a mincemeat making morning in late November, which enabled all the children to take home a jar of mincemeat for festive baking.</p> <p>The nursery children all played a part in our nativity production and sang for their family members.</p> <ul style="list-style-type: none"> <li>• We made a change to our annual Christmas Party morning and welcomed Mel the Magician as well as the opportunity for all the children to visit Father Christmas and receive a gift from him.</li> <li>• Kevin from Russell Studios Photography came in to take photos of the children in March.</li> <li>• All the children took part in our main fundraising event – the Sponsored Easter Egg Hunt.</li> <li>• Our annual nursery trip on the train to Shepreth Wildlife Park, took place on a lovely day in May.</li> <li>• The children all had the opportunity to learn about the life cycle of a butterfly. They were able to watch our caterpillars grow into butterflies and see them fly away.</li> <li>• Our sports day for the nursery class was held on a lovely sunny morning in June, on Hartsfield School’s running track, whilst the pre-school class practiced their physical skills with obstacle courses and ball games, in our garden area.</li> <li>• During the Summer term and prior to transition, the nursery children were given the opportunity to explore Hartsfield’s Early Years Play area twice a week, for half an hour. and</li> <li>• On our last day of term we held a party with games and party food for snack. All the children were presented with leavers certificates and a book and the nursery class sang some of their favourite action songs, to their parents</li> </ul>
<p>Performance of fundraising activities against objectives set</p>	<p>Para 1.41</p>	<p><b>Fundraising for the last Academic Year</b></p> <p>Between October 2024 and January 2025, we were voted onto 2<sup>nd</sup> place in the Tesco Blue Chip Scheme and received £1000. This went towards the cost of our 4K Whiteboard and stand.</p> <p>Hartsfield Winter Fair – £191.50</p> <p>Christmas Hamper raffle – 165.15</p> <p>Egg Hunt and Summer Hamper Raffle (donated by Tesco) – £379 – this generous amount enabled us to purchase some new</p>

		<p>sand toys, a trampoline, some large construction for the garden and some hoops and balls.</p> <p>We would also like to thank two local businesses, PG Decorating and Jim 'Tree Man' Caddy for their donations of materials and time during the summer maintenance.</p>
Investment performance against objectives	Para 1.41	n/a
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Financially the year was as ahead of expectation. We had forecast to breakeven for the year, but made a surplus of nearly £8k (in line with last year's £8k surplus)</p> <p>The two main drivers behind the surplus were;</p> <ol style="list-style-type: none"> <li>1) Electricity charges (£5.2k) were considerably compared to the previous year on which the budget was set. This was due to world events impacting wholesale energy prices.</li> <li>2) Overall payroll costs were £3.6k below expectations, driven by holding staff vacancies open for longer than expected.</li> </ol> <p>This surplus has meant that our cash reserves are now at a healthy £95k</p> <p>As ever, we continue to watch our spending; capital items will only be acquired when budgeted for or obtained via grants or specific fundraising.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>Reserves are set aside to</p> <ol style="list-style-type: none"> <li>1. Operating shortfalls, and</li> <li>2. Investing in the setting</li> </ol>
Amount of reserves held	Para 1.22	£95k provision for any operating shortfall and investing in the setting.
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal source of funding is from Herts DC. This year it amounted to 87% of our fee income, up on previous years.
Investment policy and objectives including any social investment policy adopted	Para 1.46	n/a

A description of the principal risks facing the charity	Para 1.46	Falling child numbers. These have fluctuated widely in the past, and fell considerably this year. We remain protected in the short term by our large reserves.
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	Constitution
How is the charity constituted? (e.g <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Merry-Go-Round Under 5's
Other name the charity uses	
Registered charity number	1010031
Charity's principal address	The Mobile, Hartsfield School Ground, Clothall Road, Baldock, SG7 6PN

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Mr Gary Carey	Treasurer		
2	Mrs Sheila Ely			
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Gary Carey	
<b>Position (eg Secretary, Chair, etc)</b>	Treasurer	
<b>Date</b>	6 <sup>th</sup> May 2026	



Merry-Go-Round Under 5's 1010031

**Receipts and payments accounts**

**CC16a**

For the period from 01/09/2024 To 31/08/2025

**Section A Receipts and payments**

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
<b>A1 Receipts</b>					
Funding	114,964	-	-	114,964	100,649
Fees	11,784	-	-	11,784	20,954
Other Income	2,461	-	-	2,461	1,879
<b>Sub total (Gross income for AR)</b>	<b>129,209</b>	<b>-</b>	<b>-</b>	<b>129,209</b>	<b>123,481</b>
<b>A2 Asset and investment sales, (see table B1).</b>					
Bank Interest	678	-	-	678	799
	-	-	-	-	-
<b>Sub total</b>	<b>678</b>	<b>-</b>	<b>-</b>	<b>678</b>	<b>799</b>
<b>Total receipts</b>	<b>129,887</b>	<b>-</b>	<b>-</b>	<b>129,887</b>	<b>124,280</b>
<b>A3 Payments</b>					
Wages, NI & Pensions	101,823	-	-	101,823	96,158
Playgroup Activities	2,883	-	-	2,883	2,684
Building and premises (inc rent, maint & capital)	6,673	-	-	6,673	6,408
Utilities	4,511	-	-	4,511	8,127
Supplies /HCS & office	3,356	-	-	3,356	1,753
Training & Advertising (inc subs & members)	1,575	-	-	1,575	160
Insurance	954	-	-	954	883
Miscellaneous	180	-	-	180	244
<b>Sub total</b>	<b>121,955</b>	<b>-</b>	<b>-</b>	<b>121,955</b>	<b>116,417</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>121,955</b>	<b>-</b>	<b>-</b>	<b>121,955</b>	<b>116,417</b>
<b>Net of receipts/(payments)</b>	<b>7,933</b>	<b>-</b>	<b>-</b>	<b>7,933</b>	<b>7,863</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>87,230</b>	<b>-</b>	<b>-</b>	<b>87,230</b>	<b>79,367</b>
<b>Cash funds this year end</b>	<b>95,163</b>	<b>-</b>	<b>-</b>	<b>95,163</b>	<b>87,230</b>

**Section B Statement of assets and liabilities at the end of the period**


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Treasurers Account	14,106	-	-
	Business Instant Account	81,057	-	-
	<b>Total cash funds</b>	<b>95,163</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		Gary Carey	06-May-26



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Merry-Go-Round Under 5's

**On accounts for the year  
ended**

31<sup>st</sup> August 2025

**Charity no  
(if any)**

1010031

**Set out on pages**

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2025.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

29<sup>th</sup> April 2026

**Name:**

PETER ILIAN

**Relevant professional  
qualification(s) or body  
(if any):**

ACIB

**Address:**

6 Rutland Green, Hilton

Huntingdon

Cambs, PE28 9NT

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**MERRY-GO-ROUND UNDER 5'S**

England & Wales - Charity number 1010031

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# Accounts

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## Trustees' Annual Report for the period

From 01/09/2023 To 31/08/2024

Charity name: Merry-go-round under 5's

Charity registration number: 1010031

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the education of children below compulsory school age by; (a) providing a safe and satisfying group play in which parents have the right to take part. (b) encouraging other charitable activities through which parents may help the children (c) furthering the aim of the pre-school playgroups association
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Merry-Go-Round Under Fives provides exciting preschool education and opportunities for children under five from Baldock and the surrounding area.  We are situated in the extensive grounds of Hartsfield School. As well as two purpose-built classrooms, we're lucky enough to have two enclosed outdoor play areas with a wide range of outdoor learning facilities and toys.  ~ We are an independent, non-profit making charity.  ~ We are Ofsted registered.  ~ We have a high ratio of staff to children- we can focus on children's individual needs and development.  ~ We believe that care and education are equally important.  ~ We provide children with routines and activities to ensure they feel safe, valued and gain experience from socialising with other children
Statement confirming whether the trustees have had regard to the guidance	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

issued by the Charity Commission on public benefit		
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### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Merry go round had a slight increase in numbers on roll despite the low birth rate.</p> <p><b><u>Numbers on roll between September 2023 and July 2024</u></b></p> <p><u>September 2023</u> – 30 on register (16 in Nursery and 14 in pre-school)  <u>January 2024</u> – 32 on register (16 in Nursery and 16 in pre-school)  <u>April 2024</u> – 33 on register (16 in Nursery and 17 in pre-school)</p> <p><b><u>Staffing for Sept 2023 to July 2024</u></b>  Staffing remained the same with 8 in total – Kay, Carol, Sharon, Angie, Archana, Nikki, Abbe and Debbie</p> <p><b><u>Staff Training</u></b>  Staff attend regular training courses throughout an academic year as well as in house training. Courses attended via online seminar during the past year:</p> <ul style="list-style-type: none"> <li>• Food Hygiene</li> <li>• The Prevent duty</li> <li>• Child Protection for the Designated</li> </ul>

		<p>Safeguarding Lead</p> <ul style="list-style-type: none"> <li>• Safeguarding Training for 7 staff</li> <li>• Transition Level of Need Toolkit 2024</li> <li>• Speech Sound Development</li> <li>• Supporting Social Communication</li> <li>• Senco Clusters and</li> <li>• Half Termly Closing the Gap Workshops</li> </ul> <p>Training is cascaded to all staff at meetings and the information used to reflect on and enhance our practice.</p> <p><b><u>Early Years Consultant annual visit</u></b></p> <p>Each year the Early Years consultant for North Herts carries out an annual visit, to check how we deliver certain aspects of the EYFS within our setting. Last year, the focus was on how we are effectively promoting maths, within our curriculum and every day activities. She rated us green, which is a GOOD outcome</p> <p>Although this year has been a little difficult financially with our numbers not quite being as high as previous years, it has nonetheless been a good year for Merry Go Round, with actual attendance high and the therefore our final financial statement for the year was not as low as first estimated.</p> <p>We have two new committee members last year, Phil and Hannah who have made a great start and assisted us within the year on various projects</p> <p>With the assistance of one of our former parents we have a new website in place.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p><b><u>Events</u></b></p> <p>The children have had the opportunity to join in with many educational events over the year:</p> <ul style="list-style-type: none"> <li>• Angie from Creative Chefs came in to do a healthy eating activity with the Nursery children. The learning focus was to promote the importance of eating a rainbow diet.</li> <li>• The nursery children all played a part in our Nativity Production and sang for their family members.</li> <li>• We held our annual Christmas Party morning which included the opportunity for all the children to visit Father Christmas and receive a gift from him.</li> <li>• Kevin from Russell Studios Photography came in to take photos of the children in March, which earned us £27 commission.</li> </ul>
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		<ul style="list-style-type: none"> <li>• All the children took part in our main fundraising event – the Sponsored Easter Egg Hunt.</li> <li>• Our annual nursery trip on the train to Shepreth Wildlife Park, took place on a lovely day in May.</li> <li>• The children all had the opportunity to learn about the life cycle of a butterfly. They were able to watch our caterpillars grow into butterflies and see them fly away.</li> <li>• Our sports day for the nursery class was held on a lovely sunny morning in June, on Hartsfield School’s running track, whilst the pre-school class practiced their physical skills with obstacle courses and ball games, in our garden area.</li> <li>• We had a visit from the local Police Service, who let the children all have a turn at sitting in the police car and try on the police hats.</li> <li>• During the Summer term and prior to transition, the nursery children were given the opportunity to explore Hartsfield’s Early Years Play area twice a week, for half an hour. and</li> <li>• On our last day of term we held a party with games and party food for snack. All the children were presented with leavers certificates and a book and the nursery class sang some of their favourite action songs, to their parents, outside in the back garden.</li> </ul>
Performance of fundraising activities against objectives set	Para 1.41	<p><b><u>Fundraising for the last Academic Year</u></b></p> <p>Christmas Hamper raffle – £210  Hartsfield Winter Fair – £132.50  Egg Hunt and Summer Hamper Raffle – £410.20 – this generous amount enabled us to purchase a shape obstacle course to promote maths and gross motor skills, to purchase 2 new cameras, a set of number blocks and 2 dolls pushchairs</p> <p>We would also like to thank two local businesses, PG Decorating and Jim ‘Tree Man’ Caddy for their donations of materials and time during the summer maintenance.</p>
Investment performance against objectives	Para 1.41	n/a
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Financially this was a much better year than expected. We had forecast a loss for the year, we actually made a surplus of nearly £8k (last year was a £41k loss)</p> <p>The main reason for the surplus is that, although child numbers were below our capacity and numbers were only slightly up on 2023, extra sessions are based on child attendance, so the funding increased as the sessions per child increased.</p> <p>This surplus has meant that our cash reserves are back up to over £87k.</p> <p>As ever we continue to watch our spending, capital items will only be acquired when budgeted or obtained via grants or specific fundraising.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>Reserves are set aside to</p> <ol style="list-style-type: none"> <li>1. Operating shortfalls, and</li> <li>2. investing in the setting</li> </ol>
Amount of reserves held	Para 1.22	£87k provision for any operating shortfall and investing in the setting. A substantial lease provision no longer required in the short term.
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal source of funding is from Herts DC. This year it amounted to 86% of our income, up on previous years.
Investment policy and objectives including any social investment policy adopted	Para 1.46	n/a
A description of the principal	Para 1.46	Falling child numbers. These have fluctuated widely in the past, and fell considerably this year. We remain protected in the short term

risks facing the charity		by our large reserves.
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Merry-Go-Round Under 5's
Other name the charity uses	
Registered charity number	1010031
Charity's principal address	The Mobile, Hartsfield School Ground, Clothall Road, Baldock, SG7 6PN

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Mr Ian Haydon			
2	Mr Gary Carey	Treasurer		
3	Mrs Sheila Ely			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------


#### Name of chief executive or names of senior staff members (Optional information)

--

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

--


## Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Gary Carey	
<b>Position (eg Secretary, Chair, etc)</b>	Treasurer	
<b>Date</b>	7 <sup>th</sup> November 2025	



Merry-Go-Round Under 5's 1010031

**CC16a**

**Receipts and payments accounts**

For the period from 01/09/2023 To 31/08/2024

**Section A Receipts and payments**

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Funding	100,649	-	-	100,649	80,058
Fees	20,954	-	-	20,954	12,410
Other Income	1,879	-	-	1,879	4,972
<b>Sub total (Gross income for AR)</b>	<b>123,481</b>	<b>-</b>	<b>-</b>	<b>123,481</b>	<b>97,440</b>
<b>A2 Asset and investment sales, (see table B1).</b>					
Bank Interest	799	-	-	799	389
	-	-	-	-	-
<b>Sub total</b>	<b>799</b>	<b>-</b>	<b>-</b>	<b>799.18</b>	<b>389.00</b>
<b>Total receipts</b>	<b>124,280</b>	<b>-</b>	<b>-</b>	<b>124,280</b>	<b>97,829</b>
<b>A3 Payments</b>					
Wages	96,158	-	-	96,158	93,356
Building and premises	6,408	-	-	6,408	7,008
Utilities	8,127	-	-	8,127	7,005
Supplies	1,753	-	-	1,753	2,072
Food & Activities	2,684	-	-	2,684	2,105
Training & Advertising	160	-	-	160	627
Insurance	883	-	-	883	441
Miscellaneous	244	-	-	244	1,763
Capital					23,983
<b>Sub total</b>	<b>116,416</b>	<b>-</b>	<b>-</b>	<b>116,416</b>	<b>138,361</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>116,416</b>	<b>-</b>	<b>-</b>	<b>116,416</b>	<b>138,361</b>
<b>Net of receipts/(payments)</b>	<b>7,864</b>	<b>-</b>	<b>-</b>	<b>7,864</b>	<b>- 40,532</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>79,367</b>	<b>-</b>	<b>-</b>	<b>79,367</b>	<b>119,899</b>
<b>Cash funds this year end</b>	<b>87,231</b>	<b>-</b>	<b>-</b>	<b>87,231</b>	<b>79,367</b>

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Treasurers Account	23,851	-	-
	Business Instant Account	63,237	-	-
	30 day Account	143	-	-
	<b>Total cash funds</b>	<b>87,231</b>	<b>-</b>	<b>-</b>

(agree balances with receipts and payments account(s))

OK

OK

OK


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Gary Carey	07-Nov-25



**Section A Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Merry-Go-Round Under 5's

**On accounts for the year  
ended**

31<sup>st</sup> August 2024 **Charity no  
(if any)** 1010031

**Set out on pages**

1-2  
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

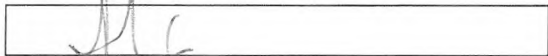
**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**  **Date:** 7<sup>th</sup> November 2025

**Name:** PETER ILIAN

**Relevant professional  
qualification(s) or body  
(if any):**

ACIB

**Address:**

6 Rutland Green, Hilton  
Huntingdon  
Cambs, PE28 9NT

**Section B Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

A large, empty rectangular box with a thin black border, occupying the majority of the page's width and height. It is intended for the user to provide details as requested in the text to its left.

**MERRY-GO-ROUND UNDER 5'S**

England & Wales - Charity number 1010031

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# Accounts

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## Trustees' Annual Report for the period

From 01/09/2022 To 31/08/2023

Charity name: Merry-go-round under 5's

Charity registration number: 1010031

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the education of children below compulsory school age by; (a) providing a safe and satisfying group play in which parents have the right to take part. (b) encouraging other charitable activities through which parents may help the children (c) furthering the aim of the pre-school playgroups association
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Merry-Go-Round Under Fives provides exciting preschool education and opportunities for children under five from Baldock and the surrounding area.  We are situated in the extensive grounds of Hartsfield School. As well as two purpose-built classrooms, we're lucky enough to have two enclosed outdoor play areas with a wide range of outdoor learning facilities and toys.  ~ We are an independent, non-profit making charity.  ~ We are Ofsted registered.  ~ We have a high ratio of staff to children- we can focus on children's individual needs and development.  ~ We believe that care and education are equally important.  ~ We provide children with routines and activities to ensure they feel safe, valued and gain experience from socialising with other children
Statement confirming whether the trustees have had regard to the guidance	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

issued by the Charity Commission on public benefit		
----------------------------------------------------	--	--

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Ian Haydon stepped down as chair after the end of the financial year although he remained on the committee.</p> <p>Ian's main focus over the last few years was to negotiate a new lease rental figure with NHDC.</p> <p>Given the current climate Ian worked hard to negotiate a reduced rate and whilst it did cost several thousand pounds in legal fees to fight NHDC's original assessment, we have agreed a figure of £700 per annum which we consider fair.</p> <p>Once the lease was resolved, the main focus was to improve the mobile. We installed new cladding over the Christmas 2022 holidays which has made such a difference to the external look of Merry Go Round and really enhanced the setting, giving it a more modern visual look.</p> <p>Whilst child numbers did increase during the second half of the year, with extra places taken up once children settled in, especially</p>

		<p>in nursery, it was a particularly bad year for numbers. It is worth noting that nationwide, many settings are closing due to low attendance numbers.</p> <p>Hopefully, the UK government will follow through its intention to provide more funded nursery placements in the next year or so.</p> <p>Donations / Grants We were incredibly grateful to the 'Baldstock' music festival, who donated £3,000 to Merry Go Round, to fund a new shed.</p> <p>We also receive donations of £200 from BEF and £219 from the Jumble Sale Trail</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	Fundraising activities (Christmas, Easter and Baldock Fair) were down compared to 2022 as lack of volunteers meant we were unable to have a stall at the Hartsfield Christmas Fair. Revenue amounted to c£600.
Investment performance against objectives	Para 1.41	n/a
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Merry-go-round made a loss of £40k, principally for three reasons. On the positive side following the successful conclusion of the lease with Herts CC we were able to invest in improving the portacabin – and over £23k was spent on new cladding and glazing that had been put off until the ten year lease was finalised.</p> <p>However, as expected child numbers were down significantly on 2022 – some 20% - which resulted in a shortfall of c£20k income.</p> <p>Finally whilst the new lease gives us security of tenure for the next ten years at a reasonable rate, we spent a considerable amount on legal fees contesting NHDC's unreasonable opening position.</p> <p>Despite this our reserves stood at a healthy £80k at the end of the year and we continue to keep a close eye on costs.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are set aside to <ol style="list-style-type: none"> <li>1. Operating shortfalls, and</li> <li>2. investing in the setting</li> </ol>
Amount of reserves held	Para 1.22	£80k provision for any operating shortfall and investing in the setting. A substantial lease provision is no longer required in the short term.
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal source of funding is from Herts DC. This year it amounted to 86% of our income, up on previous years.
Investment policy and objectives including any social investment policy adopted	Para 1.46	n/a
		Falling child numbers. These have fluctuated

A description of the principal risks facing the charity	Para 1.46	widely in the past, and fell considerably this year. We remain protected in the short term by our large reserves and expect numbers to increase slightly in 2024.
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Merry-Go-Round Under 5's
Other name the charity uses	
Registered charity number	1010031
Charity's principal address	The Mobile, Hartsfield School Ground, Clothall Road, Baldock, SG7 6PN

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Mr Ian Haydon	Chair		
2	Mr Gary Carey	Treasurer		
3	Mrs Sheila Ely			
4				
5				
6				
7				
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20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

--

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

--


## Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Gary Carey	
<b>Position (eg Secretary, Chair, etc)</b>	Treasurer	
<b>Date</b>	16 <sup>th</sup> April 2025	



Merry-Go-Round Under 5's 1010031

**Receipts and payments accounts**

**CC16a**

For the period from 01/09/2022 To 31/08/2023

**Section A Receipts and payments**

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
<b>A1 Receipts</b>					
Funding	80,058	-	-	80,058	103,853
Fees	12,641	-	-	12,641	27,357
Other Income	4,741	-	-	4,741	2,463
<b>Sub total (Gross income for AR)</b>	<b>97,439</b>	<b>-</b>	<b>-</b>	<b>97,439</b>	<b>133,673</b>
<b>A2 Asset and investment sales, (see table B1).</b>					
Bank Interest	389	-	-	389	12
	-	-	-	-	-
<b>Sub total</b>	<b>389</b>	<b>-</b>	<b>-</b>	<b>388.79</b>	<b>12.00</b>
<b>Total receipts</b>	<b>97,828</b>	<b>-</b>	<b>-</b>	<b>97,828</b>	<b>133,685</b>
<b>A3 Payments</b>					
Wages	93,356	-	-	93,356	96,596
Building and premises	6,901	-	-	6,901	4,387
Utilities	7,005	-	-	7,005	6,348
Supplies	1,207	-	-	1,207	1,789
Food & Activities	2,105	-	-	2,105	2,165
Training & Advertising	627	-	-	627	1,674
Insurance	547	-	-	547	535
Miscellaneous	1,763	-	-	1,763	7,166
Capital	24,848	-	-	24,848	-
<b>Sub total</b>	<b>138,360</b>	<b>-</b>	<b>-</b>	<b>138,360</b>	<b>120,660</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>138,360</b>	<b>-</b>	<b>-</b>	<b>138,360</b>	<b>120,660</b>
<b>Net of receipts/(payments)</b>	<b>- 40,532</b>	<b>-</b>	<b>-</b>	<b>- 40,532</b>	<b>13,025</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>119,899</b>	<b>-</b>	<b>-</b>	<b>119,899</b>	<b>106,874</b>
<b>Cash funds this year end</b>	<b>79,367</b>	<b>-</b>	<b>-</b>	<b>79,367</b>	<b>119,899</b>

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Treasurers Account	16,787	-	-
	Business Instant Account	62,439	-	-
	30 day Account	141	-	-
	<b>Total cash funds</b>	<b>79,367</b>	<b>-</b>	<b>-</b>

(agree balances with receipts and payments account(s))

OK OK OK


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Gary Carey	16-Apr-25



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Merry-Go-Round Under 5's

**On accounts for the year  
ended**

31<sup>st</sup> August 2023

**Charity no  
(if any)**

1010031

**Set out on pages**

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

2<sup>nd</sup> May 2025

**Name:**

PETER ILIAN

**Relevant professional  
qualification(s) or body  
(if any):**

ACIB

**Address:**

6 Rutland Green, Hilton

Huntingdon

Cambs, PE28 9NT

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

A large, empty rectangular box with a thin black border, occupying the majority of the page. It is intended for the user to provide details as requested in the text to its left.

**MERRY-GO-ROUND UNDER 5'S**

England & Wales - Charity number 1010031

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# Accounts

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## Trustees' Annual Report for the period

From 01/09/2021 To 31/08/2022

Charity name: Merry-go-round under 5's

Charity registration number: 1010031

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the education of children below compulsory school age by; (a) providing a safe and satisfying group play in which parents have the right to take part. (b) encouraging other charitable activities through which parents may help the children (c) furthering the aim of the pre-school playgroups association
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Merry-Go-Round Under Fives provides exciting preschool education and opportunities for children under five from Baldock and the surrounding area.  We are situated in the extensive grounds of Hartsfield School. As well as two purpose-built classrooms, we're lucky enough to have two enclosed outdoor play areas with a wide range of outdoor learning facilities and toys.  ~ We are an independent, non-profit making charity.  ~ We are Ofsted registered.  ~ We have a high ratio of staff to children- we can focus on children's individual needs and development.  ~ We believe that care and education are equally important.  ~ We provide children with routines and activities to ensure they feel safe, valued and gain experience from socialising with other children
Statement confirming whether the trustees have had regard to the guidance	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

issued by the Charity Commission on public benefit		
----------------------------------------------------	--	--

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

**Achievements and Performance**

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>Summary</b> Merry Go Round enjoyed a busy year with our nursery and pre-school full by the end of the academic year.</p> <p><b><u>Numbers on role between September 2021 and July 2022</u></b> 36 on register in September - 20 Nursery and 16 pre-school 46 on register between January and July - 20 Nursery and 26 Pre-school</p> <p>Although numbers on role have varied over the past 3 years, the occupancy of sessions has meant that numbers in on a daily basis have remained the same, with mornings full by the Spring/Summer terms. The past 3 years has also seen occupancy slightly increase in the afternoons.</p> <p><b><u>Waiting List</u></b> Our Waiting List continues to increase on a weekly basis and we currently have 22 names with ages ranging from 7 months upwards.</p>

		<p><b>Donations / Grants</b></p> <p>We were incredibly grateful to local councillor Michael Muir, who generously gave £814 from his locality grant to Merry Go Round, to fund the purchase of new tables for both classrooms</p> <p>We were also grateful to Caroline Lewis who organised the Jumble Sale trail as a fundraiser for Merry Go Round. We were delighted to receive a fantastic £216.</p>
--	--	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	This year saw a return to normal fundraising activities with fundraising being close to our expected level.
Investment performance against objectives	Para 1.41	n/a
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	This was another successful year with numbers higher than expected. Merry-go-rounds' finances continued to improve. In the year we made a surplus of £13k, which put our cash balance at an all time high of nearly £120k.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are set aside to <ol style="list-style-type: none"> <li>1. Pay for the cost of demolishing the setting if required,</li> <li>2. operating shortfalls, and</li> <li>3. investing in the setting</li> </ol>
Amount of reserves held	Para 1.22	£45k provision if the setting needs to be demolished, the remaining £43k is for the operating shortfall and investing in the setting.
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Negotiations with Herts DC about taking out a long-term are close to conclusion. With uncertainty over the use of the mobile, we will use some of our surplus to update it over the next 12 months.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal source of funding is from Herts DC. This year it amounted to 80% of our income, slightly down on previous years.
Investment policy and objectives including any social investment policy adopted	Para 1.46	n/a
A description of the principal risks facing the charity	Para 1.46	<ol style="list-style-type: none"> <li>1. Falling child numbers. These have fluctuated widely in the past, whilst we expected them to fall in 2022 this did not happen. It may have, however, been deferred until 2023. We remain protected in the short term by our large reserves.</li> <li>2. Security of tenure. We have never had a formal lease with North Herts DC and have instead paid a peppercorn rent. This has meant we have traditionally had a large reserve in case we were required to vacate</li> </ol>

		the setting. We are on the verge of agreeing a new 10-year lease at a fair rent which would enable us to invest in the settings infrastructure.
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Merry-Go-Round Under 5's
Other name the charity uses	
Registered charity number	1010031
Charity's principal address	The Mobile, Hartsfield School Ground, Clothall Road, Baldock, SG7 6PN



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

--

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Gary Carey

Position (eg Secretary,  
Chair, etc)

Treasurer

Date

25<sup>th</sup> September 2023



Merry-Go-Round Under 5's 1010031

**Receipts and payments accounts**

**CC16a**

For the period from 01/09/2021 To 31/08/2022

**Section A Receipts and payments**

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
<b>A1 Receipts</b>					
Funding	103,853	-	-	103,853	92,753
Fees	27,357	-	-	27,357	17,956
Other Income	2,463	-	-	2,463	3,102
<b>Sub total (Gross income for AR)</b>	<b>133,673</b>	<b>-</b>	<b>-</b>	<b>133,673</b>	<b>113,811</b>
<b>A2 Asset and investment sales, (see table B1).</b>					
Bank Interest	12	-	-	12	-
	-	-	-	-	-
<b>Sub total</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>12.00</b>	<b>-</b>
<b>Total receipts</b>	<b>133,685</b>	<b>-</b>	<b>-</b>	<b>133,685</b>	<b>113,811</b>
<b>A3 Payments</b>					
Wages	96,596	-	-	96,596	79,059
Building and premises	4,387	-	-	4,387	4,444
Utilities	6,348	-	-	6,348	3,574
Supplies	1,789	-	-	1,789	1,419
Food & Activities	2,165	-	-	2,165	1,924
Training & Advertising	1,674	-	-	1,674	1,432
Insurance	535	-	-	535	-
Miscellaneous	7,166	-	-	7,166	3,237
<b>Sub total</b>	<b>120,660</b>	<b>-</b>	<b>-</b>	<b>120,660</b>	<b>95,088</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>120,660</b>	<b>-</b>	<b>-</b>	<b>120,660</b>	<b>95,088</b>
<b>Net of receipts/(payments)</b>	<b>13,025</b>	<b>-</b>	<b>-</b>	<b>13,025</b>	<b>18,723</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>106,874</b>	<b>-</b>	<b>-</b>	<b>106,874</b>	<b>88,152</b>
<b>Cash funds this year end</b>	<b>119,899</b>	<b>-</b>	<b>-</b>	<b>119,899</b>	<b>106,874</b>

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Treasurers Account	17,848	-	-
	Business Instant Account	102,051	-	-
	30 day Account		-	-
	<b>Total cash funds</b>	<b>119,899</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Gary Carey	25-Sep-23



**Section A Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Merry-Go-Round Under 5's

**On accounts for the year  
ended**

31 <sup>st</sup> August 2022	<b>Charity no (if any)</b>	1010031
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**Set out on pages**

1-2  
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

**Independent  
examiner's statement**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

28<sup>th</sup> September  
2023

**Name:**

PETER ILIAN

**Relevant professional  
qualification(s) or body  
(if any):**

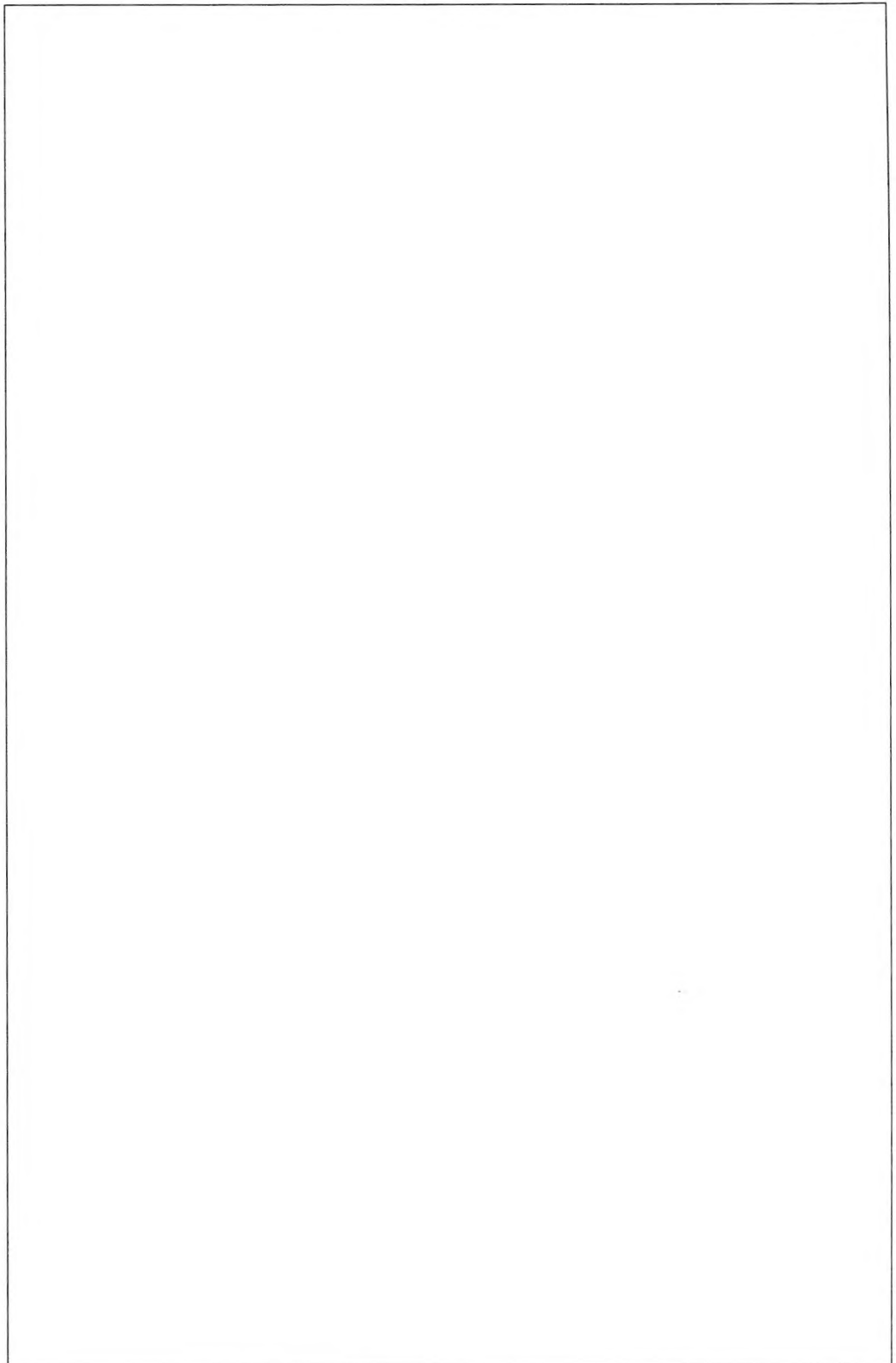
ACIB

**Address:**

6 Rutland Green, Hilton
Huntingdon
Cambs, PE28 9NT

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**



**MERRY-GO-ROUND UNDER 5'S**

England & Wales - Charity number 1010031

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# Accounts

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## Trustees' Annual Report for the period

From 01/09/2020 To 31/08/2021

Charity name: Merry-go-round under 5's

Charity registration number: 1010031

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the education of children below compulsory school age by; (a) providing a safe and satisfying group play in which parents have the right to take part. (b) encouraging other charitable activities through which parents may help the children (c) furthering the aim of the pre-school playgroups association
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Merry-Go-Round Under Fives provides exciting preschool education and opportunities for children under five from Baldock and the surrounding area.  We are situated in the extensive grounds of Hartsfield School. As well as two purpose-built classrooms, we're lucky enough to have two enclosed outdoor play areas with a wide range of outdoor learning facilities and toys.  ~ We are an independent, non-profit making charity.  ~ We are Ofsted registered.  ~ We have a high ratio of staff to children- we can focus on children's individual needs and development.  ~ We believe that care and education are equally important.  ~ We provide children with routines and activities to ensure they feel safe, valued and gain experience from socialising with other children
Statement confirming whether the trustees have had regard to the guidance	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

issued by the Charity Commission on public benefit		
----------------------------------------------------	--	--

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

**Achievements and Performance**

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b><u>Summary</u></b> Merry Go Round Nursery and Pre-school has had a successful year, despite the impact the pandemic had on all educational settings.</p> <p><b><u>Numbers on role for September 2020 to July 2021</u></b> 16 Nursery with 15 pre-school who started in September and an additional 7 who joined us from March 2021, totalling 22 until the end of the academic year.</p> <p>Although numbers on role have varied over the past 2 years, the occupancy of sessions has meant that numbers in on a daily basis have remained the same, with mornings approaching full by the Spring/Summer terms. The past 2 years has also seen occupancy slightly increase in the afternoons.</p> <p><b><u>Waiting List</u></b> Our Waiting List continues to increase on a weekly basis and we currently have 31</p>

		names with ages ranging from 5 months upwards.
--	--	------------------------------------------------

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	In a normal year we aim to raise c£2.5k through fundraising. The continued impact of the Covid pandemic meant the cancellation of the Baldock Festival, our main fundraising event of the year.
Investment performance against objectives	Para 1.41	n/a
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Despite the continued restrictions at the tail end of the Covid pandemic, Merry-go-rounds' finances continued to improve. In the year we made a surplus of £19k, with cash in excess of £100k for the first time in recent history.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are set aside to <ol style="list-style-type: none"> <li>1. Pay for the cost of demolishing the setting if required,</li> <li>2. operating shortfalls, and</li> <li>3. investing in the setting</li> </ol>
Amount of reserves held	Para 1.22	£45k provision if the setting needs to be demolished, the remaining £43k is for the operating shortfall and investing in the setting.
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Negotiations with Herts DC about taking out a long-term lease continue to drag on. Whilst there will be an increased rent, we will get security of tenure which will enable us to invest on building a new setting.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal source of funding is from Herts DC. This year it amounted to 85% of our income and this has continued to insulated us from the tail end of the pandemic
Investment policy and objectives including any social investment policy adopted	Para 1.46	n/a
A description of the principal risks facing the charity	Para 1.46	<ol style="list-style-type: none"> <li>1. Falling child numbers. These have fluctuated widely in the past, we expect them to be down considerably in 2022 as a knock-on effect of the pandemic, however we are protected in the short term by our large reserves.</li> <li>2. Security of tenure. We have never had a formal lease with North Herts DC and have instead paid a peppercorn rent. This has meant we have traditionally had a large reserve in case we were required to vacate</li> </ol>

		the setting. We are confident we can agree a 10-year lease at a fair rent which would enable us to invest in the settings infrastructure.
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Merry-Go-Round Under 5's
Other name the charity uses	
Registered charity number	1010031
Charity's principal address	The Mobile, Hartsfield School Ground, Clothall Road, Baldock, SG7 6PN



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

--

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

## Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Gary Carey

Position (eg Secretary,  
Chair, etc)

Treasurer

Date

25<sup>th</sup> September 2023



Merry-Go-Round Under 5's 1010031

CC16a

## Receipts and payments accounts

For the period from 01/09/2020 To 31/08/2021

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Funding	92,623	-	-	92,623	110,430
Fees	18,637	-	-	18,637	16,075
Other Income	2,928	-	-	2,928	1,633
<b>Sub total (Gross income for AR)</b>	<b>114,189</b>	<b>-</b>	<b>-</b>	<b>114,189</b>	<b>128,138</b>
<b>A2 Asset and investment sales, (see table B1).</b>					
Bank Interest	8	-	-	8	28
<b>Sub total</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>28</b>
<b>Total receipts</b>	<b>114,197</b>	<b>-</b>	<b>-</b>	<b>114,197</b>	<b>128,166</b>
<b>A3 Payments</b>					
Wages	79,445	-	-	79,445	87,097
Building and premises	4,337	-	-	4,337	4,146
Utilities	3,574	-	-	3,574	4,254
Supplies	1,419	-	-	1,419	2,326
Food & Activities	1,611	-	-	1,611	572
Training & Advertising	1,261	-	-	1,261	775
Insurance	527	-	-	527	84
Miscellaneous	3,301	-	-	3,301	3,021
<b>Sub total</b>	<b>95,474</b>	<b>-</b>	<b>-</b>	<b>95,474</b>	<b>102,275</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>95,474</b>	<b>-</b>	<b>-</b>	<b>95,474</b>	<b>102,275</b>
<b>Net of receipts/(payments)</b>	<b>18,723</b>	<b>-</b>	<b>-</b>	<b>18,723</b>	<b>25,891</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>88,152</b>	<b>-</b>	<b>-</b>	<b>88,152</b>	<b>62,261</b>
<b>Cash funds this year end</b>	<b>106,874</b>	<b>-</b>	<b>-</b>	<b>106,874</b>	<b>88,152</b>

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Treasurers Account	6,835	-	-
	Business Instant Account	100,039	-	-
	30 day Account	-	-	-
	<b>Total cash funds</b>	<b>106,874</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Gary Carey	25-Sep-23



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Merry-Go-Round Under 5's

**On accounts for the year  
ended**

31<sup>st</sup> August 2021

**Charity no  
(if any)**

1010031

**Set out on pages**

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2021.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

28<sup>th</sup> September  
2023

**Name:**

PETER ILIAN

**Relevant professional  
qualification(s) or body  
(if any):**

ACIB

**Address:**

6 Rutland Green, Hilton

Huntingdon

Cambs, PE28 9NT

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**MERRY-GO-ROUND UNDER 5'S**

England & Wales - Charity number 1010031

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# Accounts

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**Trustees' Annual Report for the period**

**From 01/09/2019 To 31/08/2020**

**Charity name: Merry-go-round under 5's**

**Charity registration number: 1010031**

**Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the education of children below compulsory school age by; (a) providing a safe and satisfying group play in which parents have the right to take part. (b) encouraging other charitable activities through which parents may help the children (c) furthering the aim of the pre-school playgroups association
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Merry-Go-Round Under Fives provides exciting preschool education and opportunities for children under five from Baldock and the surrounding area.  We are situated in the extensive grounds of Hartsfield School. As well as two purpose-built classrooms, we're lucky enough to have two enclosed outdoor play areas with a wide range of outdoor learning facilities and toys.  ~ We are an independent, non-profit making charity.  ~ We are Ofsted registered.  ~ We have a high ratio of staff to children- we can focus on children's individual needs and development.  ~ We believe that care and education are equally important.  ~ We provide children with routines and activities to ensure they feel safe, valued and gain experience from socialising with other children
Statement confirming whether the trustees have	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission

had regard to the guidance issued by the Charity Commission on public benefit		on public benefit.
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**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

**Achievements and Performance**

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>Summary</b> Due to the covid lockdown in March 2020 and social distancing when we re-opened in June 2020, we were unable to hold our AGM in October 2020.</p> <p>As the last AGM was in October 2019, I have noted all the facts and figures from September 2019 to December 2020 as follows</p> <p><b>Numbers on role for 2019 to 2020 school year</b> 18 Nursery with 21 Pre-school from Sept to December 2019 rising to 28 from January to July 2020</p> <p><b>Waiting List</b> Our waiting List continues to increase on a weekly basis and we currently have 27 names with ages ranging from 16 months upwards.</p> <p><b>Covid-19</b></p>

		<p>In March 2020 we were required to close due to the pandemic. We remained closed until June 2020 as none of our parents' needed childcare under the key worker eligibility.</p> <p>Before opening in late June, we had to carry out lengthy risk assessments, purchase mountains of PPE and hand sanitizer, re-structure the setting and environment to make it as safe as we could. This was a very different and strange experience for all as we were required to allocate those returning children to 'peer bubbles' who were able to attend twice a week. Luckily the weather was on our side and the 'peer bubbles' were able to enjoy lots of outside activities. Unfortunately, the government restrictions also meant that we were unable to hold our planned events – no Shepreth trip, no sports day, no end of term family picnic.</p> <p>Most of the parents chose to keep their children at home which sadly meant that many were unable to complete their final weeks at MGR.</p> <p>September 2020 saw us re-open as normal with the continued emphasis on regular sterilising and hygiene procedures.</p> <p>November 2020 saw the country in another lockdown which meant we could not proceed as normal with our nursery nativity and Santa's Grotto.</p> <p>The Nativity Production where all the nursery children play a part and sing went ahead but without an audience. Instead, we recorded it and made it available for parents to view.</p> <p>And, instead of our usual Santa's Grotto get together we invited all the children to attend a Christmas party where they had the opportunity to see Santa in his open air grotto and receive a gift from him.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	
<p>Performance of fundraising activities against objectives</p>	<p>Para 1.41</p>	<p>In a normal year we aim to raise c£2.5k through fundraising. The Covid pandemic meant the cancellation of the Baldock Festival, our main fundraising event of the</p>

set		year. We raised £1.6k as a result.
Investment performance against objectives	Para 1.41	n/a
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Despite the Covid pandemic, which covered nearly half of the period, Merry-go-rounds' finances are in a very healthy position. In the year we made a surplus of £25k, with cash reserves of £88k. The setting has not been in such a strong position for a number of years.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are set aside to <ol style="list-style-type: none"> <li>1. Pay for the cost of demolishing the setting if required,</li> <li>2. operating shortfalls, and</li> <li>3. investing in the setting</li> </ol>
Amount of reserves held	Para 1.22	£45k provision if the setting needs to be demolished, the remaining £43k is for the operating shortfall and investing in the setting.
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	We are in negotiations with Herts DC about taking out a long-term lease. Whilst there will be an increased rent, we will get security of tenure which will enable us to invest on building a new setting.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal source of funding is from Herts DC. This year it amounted to 87% of our income and it was this funding that insulated us from the effects of the pandemic as we received this income when the setting closed for the academic year in March 2019.
Investment policy and objectives including any social investment policy adopted	Para 1.46	n/a
A description of the principal risks facing the charity	Para 1.46	<ol style="list-style-type: none"> <li>1. Falling child numbers. These have fluctuated widely in the past, we expect them to be down considerably in 2021 as a knock-on effect of the pandemic, however we are protected in the short term by our large reserves.</li> <li>2. Security of tenure. We have never had a formal lease with North Herts DC and have instead paid a</li> </ol>

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		peppercorn rent. This has meant we have traditionally had a large reserve in case we were required to vacate the setting. We are confident we can agree a 10-year lease at a fair rent which would enable us to invest in the settings infrastructure.
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Merry-Go-Round Under 5's
Other name the charity uses	
Registered charity number	1010031
Charity's principal address	The Mobile, Hartsfield School Ground, Clothall Road, Baldock, SG7 6PN

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Ian Haydon	Chair	From 14 January 2020	
2	Mr Gary Carey	Treasurer		
3	Mrs Sheila Ely			
4				
5				
6				
7				
8				
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10				
11				
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13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

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**Other optional information**


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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

Gary Carey	
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Position (eg Secretary,  
Chair, etc)

Treasurer	
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Date

25 <sup>th</sup> September 2023
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Merry-Go-Round Under 5's 1010031

**Receipts and payments accounts**

**CC16a**

For the period from 01/09/2019 To 31/08/2020

**Section A Receipts and payments**

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
<b>A1 Receipts</b>					
Funding	110,430	-	-	110,430	103,414
Fees	16,012	-	-	16,012	19,384
Other Income	1,695	-	-	1,695	2,744
<b>Sub total (Gross income for AR)</b>	<b>128,138</b>	<b>-</b>	<b>-</b>	<b>128,138</b>	<b>125,543</b>
<b>A2 Asset and investment sales, (see table B1).</b>					
Bank Interest	28	-	-	28	13
	-	-	-	-	-
<b>Sub total</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>28</b>	<b>13</b>
<b>Total receipts</b>	<b>128,166</b>	<b>-</b>	<b>-</b>	<b>128,166</b>	<b>125,556</b>
<b>A3 Payments</b>					
Wages	87,097	-	-	87,097	94,934
Building and premises	4,541	-	-	4,541	5,105
Utilities	4,254	-	-	4,254	3,495
Supplies	2,074	-	-	2,074	3,697
Food & Activities	572	-	-	572	1,161
Training & Advertising	439	-	-	439	2,499
Insurance	469	-	-	469	112
Miscellaneous	2,829	-	-	2,829	488
<b>Sub total</b>	<b>102,276</b>	<b>-</b>	<b>-</b>	<b>102,276</b>	<b>111,491</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>102,276</b>	<b>-</b>	<b>-</b>	<b>102,276</b>	<b>111,491</b>
<b>Net of receipts/(payments)</b>	<b>25,890</b>	<b>-</b>	<b>-</b>	<b>25,890</b>	<b>14,065</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>62,261</b>	<b>-</b>	<b>-</b>	<b>62,261</b>	<b>48,196</b>
<b>Cash funds this year end</b>	<b>88,151</b>	<b>-</b>	<b>-</b>	<b>88,151</b>	<b>62,261</b>

**Section B Statement of assets and liabilities at the end of the period**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Treasurers Account	15,120	-	-
	Business Instant Account	73,031	-	-
	30 day Account	-	-	-
	<b>Total cash funds</b>	<b>88,151</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

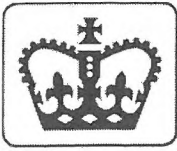
Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Gary Carey	25-Sep-23



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Merry-Go-Round Under 5's

**On accounts for the year  
ended**

31<sup>st</sup> August 2020

**Charity no  
(if any)**

1010031

**Set out on pages**

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2020.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

28<sup>th</sup> September  
2023

**Name:**

PETER ILIAN

**Relevant professional  
qualification(s) or body  
(if any):**

ACIB

**Address:**

6 Rutland Green, Hilton

Huntingdon

Cambs, PE28 9NT

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**