

MERE GREEN 0-5

England & Wales · Charity number 1019905

Details

| | |
|-------------|---|
| Other names | MERE GREEN UNDER FIVES, MERE GREEN 0-5, MG0-5 |
| Status | Registered |
| Legal form | Other |
| Registered | 1993-04-15 |
| Register | View on the Charity Commission register |

Contact

Address
Mere Green Community Centre
Mere Green Road
Sutton Coldfield
West Midlands
B75 5BT

Phone 01214646910

Email info@meregreen0-5.co.uk

Website www.mereregreen0-5.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: The aim of Mere Green 0-5 is to enhance the development and education of pre-school age children, by providing a safe environment in which to learn and play. To this end the charity runs a baby and toddlers group and a pre-school for children aged 2 years and above.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People, The General Public/mankind

Geography

- Birmingham City

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-08-31 | £126,819 | £123,831 | - | - |
| 2023-08-31 | £107,051 | £105,133 | - | - |
| 2022-08-31 | £103,444 | £94,076 | - | - |
| 2021-08-31 | £93,348 | £80,547 | - | - |
| 2020-08-31 | £60,280 | £59,628 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------|------|------------|
| CAROL HARTLAND | | 2023-05-10 |
| Duncan Gore | | 2019-03-04 |
| Maria Georgio | | 2025-01-20 |
| Melanie Panayiotou | | 2019-09-16 |
| Romina Gholami | | 2025-01-21 |

MERE GREEN 0-5

England & Wales - Charity number 1019905

Accounts



Trustees' Annual Report for the period

| | | | | | | | |
|-------------|----|-------------------|------|-----------|-----------------|----|------|
| | | Period start date | | | Period end date | | |
| From | 01 | 09 | 2023 | To | 31 | 08 | 2024 |

Section A Reference and administration details

Charity name Mere Green 0-5

Other names charity is known by

Registered charity number (if any) 1019905

Charity's principal address Mere Green Library & Community Centre

30A Mere Green Road

Sutton Coldfield

Postcode

B75 5BT

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 | Duncan Gore | Chair | | Family members of Mere Green 0-5 (parents/carers who attend Mere Green 0-5 Pre-School and/or Mere Green 0-5 Stay & Play group) elect the Management Committee members (trustees).at the AGM by majority vote. |
| 2 | Melanie Panayiotou | | | |
| 3 | Vicky Moran | Secretary | | |
| 4 | Laura Vaakanainen | Treasurer | 1/9/23 – 21/6/24 | |
| 5 | Carol Hartland | Treasurer | 21/6/24 to date | |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | Up to 3 further co-opted committee members can be join the management committee part way through the year. They are accepted onto the committee by a committee member vote at a regular committee meeting. |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |
| | |

Names and addresses of advisers (Optional information)

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

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

Melanie Panayiotou (Pre-School Manager)

Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|---|
| Type of governing document (eg. trust deed, constitution) | Constitution dated August 2016 |
| How the charity is constituted (eg. trust, association, company) | Association |
| Trustee selection methods (eg. appointed by, elected by) | Trustees elected by members vote at AGM or up to 3 co-opted members voted in by current trustees. |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We follow the Pre-School Learning Alliance Constitution and tend to follow their policies and procedures for recruitment and training

The pre-school is managed by the management committee which is made up of parents and carers of children who use or have used the charities services, who volunteer to this role. The management committee employ paid qualified staff to run the pre-school and stay & play group.

We are registered with OFSTED and are regularly inspected. We were rated good at our last inspection in Oct 2019.

Systems, policies and procedures are reviewed and updated as required.

Risk assessments are carried out for all eventualities. Decisions and policies are made and cascaded to all staff and parents/carers.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The aim of Mere Green 0-5 is to enhance the development and education of pre-school age children, by providing a safe environment in which to learn and play.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Mere Green 0-5 runs a preschool playgroup open to children from the age of 2 to 5. This operates Monday and Tuesday mornings, and all day Wednesday to Friday.

We also run a Stay & Play group with sessions open to children from 0-3 and their parents/carers.

Mere Green 0-5 promotes early education in line with the Early Years Foundation Stage profile and has been rated as good by OFSTED.

In setting our objectives and planning our activities our trustees have given careful consideration to the charity commissions general guidance on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We are successfully operating with an elected committee of volunteer members.

Government Early Education Entitlement Funding enables us to employ staff who work closely with the committee to provide an OFSTED good rated community pre-school.

Staff provide a safe stimulating environment for all children and adults. The staff continually evaluate and grow to ensure the setting provides the very best care for the children, their families and the community.

Summary of the main achievements of the charity during the year

Fundraising events during the year raised: £136

Our preschool is very popular. We are proud of the wide range of play and learning activities provided at our preschool. We plan activities based upon the Early Years Foundation Stage Profile and the individual needs and interests of our children. We operate from a room within a community centre. As we don't have exclusive use of the room, we need to reinvent the space every day, which gives us an excellent opportunity to vary the activities we offer. We are fortunate to have a fantastic outdoor play area, provided from fundraising activity in past years. Our children have a wide range of activities they can undertake outside.

Behaviour at our sessions is generally excellent, which is testament to the structure of the sessions and our excellent staff. Our view, and that of their parents, is that when the children leave 0-5 to start school they are school ready, thanks to their experiences at Mere Green 0-5.

There have been no serious incidents to report during this period.

Section E

Financial review

Brief statement of the charity's policy on reserves

We endeavour to maintain a reserve fund (cash funds) of 3 – 6 months average operating costs to protect Mere Green 0-5 against unforeseen expenses; fluctuations in demand for places; changes in government policy on early years funding and future projects. This also covers the costs that would be incurred should we cease to operate. At the end of this period our reserve account held funds of £30100. These funds are held in a separate reserve account.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our main source of funding is fees and charges for our services. This is supplemented by fundraising activity led by the management committee.

Our main expenditure is staff costs and rent.

Our income for the year was £126819 which makes us eligible for independent examination. This has been undertaken by Kathy O Donnell (BA HONS) FCCA MAAT DIFR and her report is attached below.

Section F

Other optional information

| |
|--|
| |
|--|

Section G

Declaration

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

Signed on behalf of the charity's trustees

| | | |
|-------------------------------------|-------------|----------------|
| Signature(s) | | |
| Full name(s) | Duncan Gore | Carol Hartland |
| Position (eg Secretary, Chair, etc) | Chair | Treasurer |

Registered number
1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and Accounts

31 August 2024

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Report and accounts
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| Profit and loss account | 4 |
| Balance sheet | 5 |
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MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Company Information

Accountants

KATHY O DONNELL FCCA MAAT
35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

1019905

Registered Office

Mere Green Community Centre
Mere Green Road

West Midlands

Treasurer

Laura Vaakanainen

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

Treasurers' Report

I approve these account which comprise of the Profit and Loss Account , Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the accounting basis as set out in note 1, and for providing all the information and explanations necessary for their compilation,

CAROL HARTLAND
TREASURER

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Accountants' Report

Accountants' report to the directors of
MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

You consider that the company is exempt from an audit for the year ended 31 August 2024. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

KATHY O DONNELL FCCA MAAT
Chartered Certified Accountants

35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

31 May 2025

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Profit and Loss Account
for the year ended 31 August 2024

| | 2024 | 2023 |
|-----------------------------------|----------------|----------------|
| Turnover | | |
| Toddlers Income | - | - |
| Pre School Income | 122,118 | 103,316 |
| Stay & Play | 1,591 | 2,157 |
| Fund raising -Photos | - | 130 |
| Fund raising -Easy Fund | 44 | 45 |
| Fund raising -Donations | 92 | 4 |
| Fund raising -All my own | - | 146 |
| Sundry Income | - | 52 |
| Income - Fruit | 2,974 | 1,201 |
| - | - | - |
| Net Income | <u>126,819</u> | <u>107,051</u> |
| Interest Recd Gross | - | - |
| Gross Income | <u>126,819</u> | <u>107,051</u> |
| Expenses | | |
| Accounts charge | 460 | 460 |
| Admin expenses | 2,223 | 208 |
| Bank Charges | 105 | 92 |
| Cleaning expenses | 264 | 155 |
| Consumables- Equipment | 2,099 | 3,274 |
| Consummables | 130 | 727 |
| Consummables - Fruit | 1,003 | 371 |
| Consummables- It Software | 1,027 | 819 |
| Consummables- session activiities | - | - |
| Consummables- session activiities | 693 | 689 |
| CRB checks | 495 | 146 |
| Depreciation | 717 | 1,550 |
| Fund raising - Other | - | - |
| Fund raising -All my Own work | - | 105 |
| Fund raising -Toddlers | - | - |
| Fund raising -Uniforms | - | - |
| Insurance | 1,072 | 1,024 |
| Ofstead registration | 50 | 50 |
| Printing Postage & stationery | 552 | 613 |
| Refreshments-stay & play | 165 | 122 |
| Rent Pre School | 10,338 | 7,965 |
| Rent Stay and Play | 722 | 1,074 |
| Reparis and Maintenance | 14 | 135 |
| Sundries | - | - |
| Telephone & Internet | 220 | 60 |
| Toddlers expenses | - | - |
| Training | 522 | 599 |
| Wages Pre School | 100,952 | 84,895 |
| Wages Toddlers | - | - |
| - | - | - |
| Total Expenses | <u>123,823</u> | <u>105,133</u> |
| Profit (loss) for period | <u>2,996</u> | <u>1,918</u> |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Registered number: 1019905
Balance Sheet
as at 31 August 2024

| | Notes | 2024 | 2023 |
|--|--------------|---------------|---------------|
| | | 1 | |
| Fixed assets | | | |
| Tangible assets | 2 | 4,664 | 1,723 |
| Investments | | - | - |
| | | <u>4,664</u> | <u>1,723</u> |
| Current assets | | | |
| Stocks | | - | - |
| Debtors | 3 | 1,309 | 761 |
| Cash at bank and in hand | | 55,146 | 58,176 |
| | | <u>56,455</u> | <u>58,937</u> |
| Creditors: amounts falling due within one year | 4 | (1,840) | (3,665) |
| Net Current Assets | | <u>54,615</u> | <u>55,272</u> |
| Total assets less current liabilities | | <u>59,279</u> | <u>56,995</u> |
| Creditors: amounts falling due after more than one year | | - | - |
| Provisions for liabilities | | - | - |
| Net Current Liabilities | | <u>59,279</u> | <u>56,995</u> |
| Capital and reserves | | | |
| Called up share capital | | - | - |
| Share premium | | - | - |
| Revaluation reserve | | - | - |
| Profit and loss account | | 59,279 | 56,995 |
| Capital Account | | <u>59,279</u> | <u>56,995</u> |

The committee are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

CAROL HARTLAND
Treasurer
Approved by the board on 31 May 2025

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Notes to the Accounts
for the year ended 31 August 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

| | |
|---|--------------------|
| Fixtures, fittings, tools and equipment | 20% reducing value |
|---|--------------------|

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Notes to the Accounts
for the year ended 31 August 2024

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Notes to the Accounts
for the year ended 31 August 2024

| 0 Employees | 2024 | 2023 |
|---|---------------|---------------|
| | Number | Number |
| Average number of persons employed by the company | <u>15</u> | <u>11</u> |
| | | |
| 2 Tangible fixed assets | | |
| Cost | | |
| At 1 September 2023 | 24,189 | 32,179 |
| Additions | 3,658 | (7,990) |
| Disposals | - | - |
| At 31 August 2024 | <u>27,847</u> | <u>24,189</u> |
| Amortisation | | |
| At 1 September 2023 | 22,466 | 29,416 |
| Provided during the year | 717 | 1,552 |
| On disposals | - | (8,503) |
| At 31 August 2024 | <u>23,183</u> | <u>22,466</u> |
| Net book value | | |
| At 31 August 2024 | <u>4,664</u> | <u>-</u> |
| At 31 August 2023 | <u>1,723</u> | <u>1,723</u> |
| | | |
| 3 Debtors | 2024 | 2023 |
| | - | - |
| Trade debtors | 786 | 86 |
| Amounts owed by group undertakings and undertakings in which the company has a participating interest | - | - |
| Deferred tax asset | - | - |
| Other debtors | <u>523</u> | <u>675</u> |
| | <u>1,309</u> | <u>761</u> |
| Amounts due after more than one year included above | - | - |
| | | |
| 4 Creditors: amounts falling due within one year | 2024 | 2023 |
| | - | - |
| Trade creditors | 1,547 | 1,160 |
| Obligations under finance lease and hire purchase contracts | - | - |
| Trade creditors | 65 | 2,096 |
| Corporation tax | - | - |
| Other taxes and social security costs | 228 | 409 |
| Other creditors | <u>-</u> | <u>-</u> |
| | <u>1,840</u> | <u>3,665</u> |

5 Additional Information

Note re increase in rent expenses 22-23

This reflects a 20% per year rise for 5 years charged by the centre and £755.52 paid in 22-23 which related to an outstanding Invoice for year 21-22 not previously provided for .

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Mere Green Community Centre
Mere Green Road

West Midlands

Registered number
1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and Accounts

31 August 2024

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Report and accounts
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B75 6LE

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Treasurer

Laura Vaakanainen

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

Treasurers' Report

I approve these account which comprise of the Profit and Loss Account , Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the accounting basis as set out in note 1, and for providing all the information and explanations necessary for their compilation,

CAROL HARTLAND
TREASURER

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Accountants' Report

Accountants' report to the directors of
MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

You consider that the company is exempt from an audit for the year ended 31 August 2024. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

KATHY O DONNELL FCCA MAAT
Chartered Certified Accountants

35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

31 May 2025

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Profit and Loss Account
for the year ended 31 August 2024

| | 2024 | 2023 |
|-----------------------------------|----------------|----------------|
| Turnover | | |
| Toddlers Income | - | - |
| Pre School Income | 122,118 | 103,316 |
| Stay & Play | 1,591 | 2,157 |
| Fund raising -Photos | - | 130 |
| Fund raising -Easy Fund | 44 | 45 |
| Fund raising -Donations | 92 | 4 |
| Fund raising -All my own | - | 146 |
| Sundry Income | - | 52 |
| Income - Fruit | 2,974 | 1,201 |
| - | - | - |
| Net Income | <u>126,819</u> | <u>107,051</u> |
| Interest Recd Gross | - | - |
| Gross Income | <u>126,819</u> | <u>107,051</u> |
| Expenses | | |
| Accounts charge | 460 | 460 |
| Admin expenses | 2,223 | 208 |
| Bank Charges | 105 | 92 |
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| Sundries | - | - |
| Telephone & Internet | 220 | 60 |
| Toddlers expenses | - | - |
| Training | 522 | 599 |
| Wages Pre School | 100,952 | 84,895 |
| Wages Toddlers | - | - |
| - | - | - |
| Total Expenses | <u>123,823</u> | <u>105,133</u> |
| Profit (loss) for period | <u>2,996</u> | <u>1,918</u> |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Registered number: 1019905
Balance Sheet
as at 31 August 2024

| | Notes | 2024 | 2023 |
|--|-------|---------------|---------------|
| | | 1 | |
| Fixed assets | | | |
| Tangible assets | 2 | 4,664 | 1,723 |
| Investments | | - | - |
| | | <u>4,664</u> | <u>1,723</u> |
| Current assets | | | |
| Stocks | | - | - |
| Debtors | 3 | 1,309 | 761 |
| Cash at bank and in hand | | 55,146 | 58,176 |
| | | <u>56,455</u> | <u>58,937</u> |
| Creditors: amounts falling due within one year | 4 | (1,840) | (3,665) |
| Net Current Assets | | <u>54,615</u> | <u>55,272</u> |
| Total assets less current liabilities | | <u>59,279</u> | <u>56,995</u> |
| Creditors: amounts falling due after more than one year | | - | - |
| Provisions for liabilities | | - | - |
| Net Current Liabilities | | <u>59,279</u> | <u>56,995</u> |
| Capital and reserves | | | |
| Called up share capital | | - | - |
| Share premium | | - | - |
| Revaluation reserve | | - | - |
| Profit and loss account | | 59,279 | 56,995 |
| Capital Account | | <u>59,279</u> | <u>56,995</u> |

The committee are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

CAROL HARTLAND
Treasurer
Approved by the board on 31 May 2025

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Notes to the Accounts
for the year ended 31 August 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

| | |
|---|--------------------|
| Fixtures, fittings, tools and equipment | 20% reducing value |
|---|--------------------|

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Notes to the Accounts
for the year ended 31 August 2024

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Notes to the Accounts
for the year ended 31 August 2024

| 0 Employees | 2024 | 2023 |
|---|---------------|---------------|
| | Number | Number |
| Average number of persons employed by the company | <u>15</u> | <u>11</u> |
| | | |
| 2 Tangible fixed assets | | |
| Cost | | |
| At 1 September 2023 | 24,189 | 32,179 |
| Additions | 3,658 | (7,990) |
| Disposals | - | - |
| At 31 August 2024 | <u>27,847</u> | <u>24,189</u> |
| Amortisation | | |
| At 1 September 2023 | 22,466 | 29,416 |
| Provided during the year | 717 | 1,552 |
| On disposals | - | (8,503) |
| At 31 August 2024 | <u>23,183</u> | <u>22,466</u> |
| Net book value | | |
| At 31 August 2024 | <u>4,664</u> | <u>-</u> |
| At 31 August 2023 | <u>1,723</u> | <u>1,723</u> |
| | | |
| 3 Debtors | 2024 | 2023 |
| | - | - |
| Trade debtors | 786 | 86 |
| Amounts owed by group undertakings and undertakings in which the company has a participating interest | - | - |
| Deferred tax asset | - | - |
| Other debtors | 523 | 675 |
| | <u>1,309</u> | <u>761</u> |
| Amounts due after more than one year included above | - | - |
| | | |
| 4 Creditors: amounts falling due within one year | 2024 | 2023 |
| | - | - |
| Trade creditors | 1,547 | 1,160 |
| Obligations under finance lease and hire purchase contracts | - | - |
| Trade creditors | 65 | 2,096 |
| Corporation tax | - | - |
| Other taxes and social security costs | 228 | 409 |
| Other creditors | - | - |
| | <u>1,840</u> | <u>3,665</u> |

5 Additional Information

Note re increase in rent expenses 22-23

This reflects a 20% per year rise for 5 years charged by the centre and £755.52 paid in 22-23 which related to an outstanding Invoice for year 21-22 not previously provided for .

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Mere Green Community Centre
Mere Green Road

West Midlands

MERE GREEN 0-5

England & Wales - Charity number 1019905

Accounts



Trustees' Annual Report for the period

| | | | | | | | |
|-------------------|----|----|------|-----------------|----|----|------|
| Period start date | | | | Period end date | | | |
| From | 01 | 09 | 2022 | To | 31 | 08 | 2023 |

Section A Reference and administration details

Charity name Mere Green 0-5

Other names charity is known by

Registered charity number (if any)

Charity's principal address

| | |
|---------------------------------------|----------------|
| Mere Green Library & Community Centre | |
| 30A Mere Green Road | |
| Sutton Coldfield | |
| Postcode | B75 5BT |

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 | Duncan Gore | Chair | | Family members of Mere Green 0-5 (parents/carers who attend Mere Green 0-5 Pre-School and/or Mere Green 0-5 Stay & Play group) elect the Management Committee members (trustees).at the AGM by majority vote. |
| 2 | Melanie Panayiotou | | | |
| 3 | Vicky Moran | Secretary | | |
| 4 | Laura Vaakanainen | Treasurer | | |
| 5 | Alana Teague | | | |
| 6 | | | | Up to 3 further co-opted committee members can be join the management committee part way through the year. They are accepted onto the committee by a committee member vote at a regular committee meeting. |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |
| | |

Names and addresses of advisers (Optional information)

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

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

Melanie Panayiotou (Pre-School Manager)

Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|---|
| Type of governing document (eg. trust deed, constitution) | Constitution dated August 2016 |
| How the charity is constituted (eg. trust, association, company) | Association |
| Trustee selection methods (eg. appointed by, elected by) | Trustees elected by members vote at AGM or up to 3 co-opted members voted in by current trustees. |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We follow the Pre-School Learning Alliance Constitution and tend to follow their policies and procedures for recruitment and training

The pre-school is managed by the management committee which is made up of parents and carers of children who use or have used the charities services, who volunteer to this role. The management committee employ paid qualified staff to run the pre-school and stay & play group.

We are registered with OFSTED and are regularly inspected. We were rated good at our last inspection in Oct 2019.

Systems, policies and procedures are reviewed and updated as required.

Risk assessments are carried out for all eventualities. Decisions and policies are made and cascaded to all staff and parents/carers.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The aim of Mere Green 0-5 is to enhance the development and education of pre-school age children, by providing a safe environment in which to learn and play.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Mere Green 0-5 runs a preschool playgroup open to children from the age of 2 to 5. This operates Monday and Tuesday mornings, and all day Wednesday to Friday.

We also run a Stay & Play group with sessions open to children from 0-3 and their parents/carers.

Mere Green 0-5 promotes early education in line with the Early Years Foundation Stage profile and has been rated as good by OFSTED.

In setting our objectives and planning our activities our trustees have given careful consideration to the charity commissions general guidance on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We are successfully operating with an elected committee of volunteer members.

Government Early Education Entitlement Funding enables us to employ staff who work closely with the committee to provide an OFSTED good rated community pre-school.

Volunteers work closely with staff to provide a safe stimulating environment for all children and adults. Together, volunteers and staff, continually evaluate and grow to ensure the setting provides the very best care for the children, their families and the community.

Summary of the main achievements of the charity during the year

Fundraising events during the year raised: £325

Our preschool is very popular. We are proud of the wide range of play and learning activities provided at our preschool. We plan activities based upon the Early Years Foundation Stage Profile and the individual needs and interests of our children. We operate from a room within a community centre. As we don't have exclusive use of the room, we need to reinvent the space every day, which gives us an excellent opportunity to vary the activities we offer. We are fortunate to have a fantastic outdoor play area, provided from fundraising activity in past years. Our children have a wide range of activities they can undertake outside.

Behaviour at our sessions is generally excellent, which is testament to the structure of the sessions and our excellent staff. Our view, and that of their parents, is that when the children leave 0-5 to start school they are school ready, thanks to their experiences at Mere Green 0-5.

There have been no serious incidents to report during this period.

Section E

Financial review

Brief statement of the charity's policy on reserves

We endeavour to maintain a reserve fund (cash funds) of 3 – 6 months average operating costs to protect Mere Green 0-5 against unforeseen expenses; fluctuations in demand for places; changes in government policy on early years funding and future projects. This also covers the costs that would be incurred should we cease to operate. At the end of this period our reserve account held funds of £20100. These funds are held in a separate reserve account.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our main source of funding is fees and charges for our services. This is supplemented by fundraising activity led by the management committee. This year we have held various fundraising activities including cake sales and nearly new sales.

Our main expenditure is staff costs and rent.

Our income for the year was £107,051 which makes us eligible for independent examination. This has been undertaken by Kathy O Donnell (BA HONS) FCCA MAAT DIFR and her report is attached below.

Section F

Other optional information

Section G

Declaration

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

Signed on behalf of the charity's trustees

| | | |
|-------------------------------------|-------------|-------------------|
| Signature(s) | | |
| Full name(s) | Duncan Gore | Laura Vaakanainen |
| Position (eg Secretary, Chair, etc) | Chair | Treasurer |

Registered number
1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and Accounts

31 August 2023

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and accounts

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| Accountants' report | 3 |
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MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Company Information

Accountants

KATHY O DONNELL FCCA MAAT
35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

1019905

Registered Office

Mere Green Community Centre
Mere Green Road

West Midlands

Treasurer

Laura Vaakanainen

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

Treasurers' Report

I approve these accounts which comprise of the Profit and Loss Account, Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the accounting basis as set out in note 1, and for providing all the information and explanations necessary for their compilation,

LAURA VAAKANAINEN
TREASURER

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Accountants' Report

Accountants' report to the directors of
MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

You consider that the company is exempt from an audit for the year ended 31 August 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

KATHY O DONNELL FCCA MAAT
Chartered Certified Accountants

35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

29 February 2024

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Profit and Loss Account
for the year ended 31 August 2023

| | 2023 | 2022 |
|-----------------------------------|----------------|----------------|
| Turnover | | |
| Toddlers Income | - | 6,050 |
| Pre School Income | 103,316 | 93,750 |
| Stay & Play | 2,157 | 2,206 |
| Fund raising -Photos | 130 | - |
| Fund raising -Easy Fund | 45 | 71 |
| Fund raising -Donations | 4 | 68 |
| Fund raising -All my own | 146 | 662 |
| Sundry Income | 52 | 637 |
| Income - Fruit | 1,201 | - |
| - | - | - |
| Net Income | <u>107,051</u> | <u>103,444</u> |
| Interest Recd Gross | - | - |
| Gross Income | <u>107,051</u> | <u>103,444</u> |
| Expenses | | |
| Accounts charge | 460 | 460 |
| Admin expenses | 208 | 408 |
| Bank Charges | 92 | 87 |
| Cleaning expenses | 155 | - |
| Consumables- Equipment | 3,274 | - |
| Consummables | 727 | 479 |
| Consummables - Fruit | 371 | 308 |
| Consummables- It Software | 819 | - |
| Consummables- session activiities | - | - |
| Consummables- session activiities | 689 | 742 |
| CRB checks | 146 | 199 |
| Depreciation | 1,550 | 690 |
| Fund raising - Other | - | - |
| Fund raising -All my Own work | 105 | 447 |
| Fund raising -Toddlers | - | - |
| Fund raising -Uniforms | - | - |
| Insurance | 1,024 | 994 |
| Ofstead registration | 50 | 50 |
| Printing Postage & stationery | 613 | 660 |
| Refreshments-stay & play | 122 | - |
| Rent Pre School | 7,965 | 6,014 |
| Rent Stay and Play | 1,074 | 912 |
| Reparis and Maintenance | 135 | - |
| Sundries | - | 951 |
| Telephone & Internet | 60 | - |
| Toddlers expenses | - | 95 |
| Training | 599 | 223 |
| Wages Pre School | 84,895 | 77,965 |
| Wages Toddlers | - | 2,392 |
| - | - | - |
| Total Expenses | <u>105,133</u> | <u>94,076</u> |
| Profit (loss) for period | <u>1,918</u> | <u>9,368</u> |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

**Balance Sheet
as at 31 August 2023**

| | Notes | 2023 1 | 2022 | |
|--|-------|---------------|---------------|--|
| Fixed assets | | | | |
| Tangible assets | 2 | 1,723 | 2,761 | |
| Investments | | - | - | |
| | | <u>1,723</u> | <u>2,761</u> | |
| Current assets | | | | |
| Stocks | | - | 20 | |
| Debtors | 3 | 761 | - | |
| Cash at bank and in hand | | 58,176 | 55,690 | |
| | | <u>58,937</u> | <u>55,710</u> | |
| Creditors: amounts falling due within one year | 4 | (3,665) | (3,394) | |
| | | <u>55,272</u> | <u>52,316</u> | |
| Net Current Assets | | | | |
| | | <u>56,995</u> | <u>55,077</u> | |
| Total assets less current liabilities | | | | |
| | | | | |
| Creditors: amounts falling due after more than one year | | - | - | |
| Provisions for liabilities | | - | - | |
| | | <u>56,995</u> | <u>55,077</u> | |
| Net Current Liabilities | | | | |
| | | | | |
| Capital and reserves | | | | |
| Called up share capital | | - | - | |
| Share premium | | - | - | |
| Revaluation reserve | | - | - | |
| Profit and loss account | | 56,995 | 55,077 | |
| | | <u>56,995</u> | <u>55,077</u> | |
| Capital Account | | | | |
| | | <u>56,995</u> | <u>55,077</u> | |

The committee are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

LAURA VAAKANAINEN

Treasurer

Approved by the board on 29 February 2024

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Notes to the Accounts
for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment 20% reducing value

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

**Notes to the Accounts
for the year ended 31 August 2023**

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Notes to the Accounts
for the year ended 31 August 2023

| 0 Employees | 2023 | 2022 |
|---|----------------|---------------|
| | Number | Number |
| Average number of persons employed by the company | <u>16</u> | <u>11</u> |
| | | |
| 2 Tangible fixed assets | | |
| | | |
| Cost | | |
| At 1 September 2022 | 32,179 | 28,341 |
| Additions | - | 3,838 |
| Disposals | <u>(7,990)</u> | <u>-</u> |
| At 31 August 2023 | <u>24,189</u> | <u>32,179</u> |
| | | |
| Amortisation | | |
| At 1 September 2022 | 29,417 | 27,746 |
| Provided during the year | 1,552 | 690 |
| On disposals | <u>(8,503)</u> | <u>981</u> |
| At 31 August 2023 | <u>22,466</u> | <u>29,417</u> |
| | | |
| Net book value | | |
| At 31 August 2023 | <u>1,723</u> | <u>-</u> |
| At 31 August 2022 | <u>2,762</u> | <u>2,762</u> |
| | | |
| 3 Debtors | 2023 | 2022 |
| | - | - |
| Trade debtors | 86 | - |
| Amounts owed by group undertakings and undertakings in which the company has a participating interest | - | - |
| Deferred tax asset | - | - |
| Other debtors | <u>675</u> | <u>-</u> |
| | <u>761</u> | <u>-</u> |
| Amounts due after more than one year included above | <u>-</u> | <u>-</u> |
| | | |
| 4 Creditors: amounts falling due within one year | 2023 | 2022 |
| | - | - |
| Trade creditors | 1,160 | 3,394 |
| Obligations under finance lease and hire purchase contracts | - | - |
| Trade creditors | 2,096 | - |
| Corporation tax | - | - |
| Other taxes and social security costs | 409 | - |
| Other creditors | <u>-</u> | <u>-</u> |
| | <u>3,665</u> | <u>3,394</u> |

5 Additional Information

Note re increase in rent expenses 22-23

This reflects a 20% per year rise for 5 years charged by the centre and £755.52 paid in 22-23 which related to an outstanding Invoice for year 21-22 not previously provided for .

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Mere Green Community Centre

Mere Green Road

West Midlands

Registered number
1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and Accounts

31 August 2023

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and accounts

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MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Company Information

Accountants

KATHY O DONNELL FCCA MAAT
35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

1019905

Registered Office

Mere Green Community Centre
Mere Green Road

West Midlands

Treasurer

Laura Vaakanainen

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

Treasurers' Report

I approve these accounts which comprise of the Profit and Loss Account, Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the accounting basis as set out in note 1, and for providing all the information and explanations necessary for their compilation,

LAURA VAAKANAINEN
TREASURER

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Accountants' Report

Accountants' report to the directors of
MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

You consider that the company is exempt from an audit for the year ended 31 August 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

KATHY O DONNELL FCCA MAAT
Chartered Certified Accountants

35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

29 February 2024

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Profit and Loss Account
for the year ended 31 August 2023

| | 2023 | 2022 |
|-----------------------------------|----------------|----------------|
| Turnover | | |
| Toddlers Income | - | 6,050 |
| Pre School Income | 103,316 | 93,750 |
| Stay & Play | 2,157 | 2,206 |
| Fund raising -Photos | 130 | - |
| Fund raising -Easy Fund | 45 | 71 |
| Fund raising -Donations | 4 | 68 |
| Fund raising -All my own | 146 | 662 |
| Sundry Income | 52 | 637 |
| Income - Fruit | 1,201 | - |
| - | - | - |
| Net Income | <u>107,051</u> | <u>103,444</u> |
| Interest Recd Gross | - | - |
| Gross Income | <u>107,051</u> | <u>103,444</u> |
| Expenses | | |
| Accounts charge | 460 | 460 |
| Admin expenses | 208 | 408 |
| Bank Charges | 92 | 87 |
| Cleaning expenses | 155 | - |
| Consumables- Equipment | 3,274 | - |
| Consummables | 727 | 479 |
| Consummables - Fruit | 371 | 308 |
| Consummables- It Software | 819 | - |
| Consummables- session activiities | - | - |
| Consummables- session activiities | 689 | 742 |
| CRB checks | 146 | 199 |
| Depreciation | 1,550 | 690 |
| Fund raising - Other | - | - |
| Fund raising -All my Own work | 105 | 447 |
| Fund raising -Toddlers | - | - |
| Fund raising -Uniforms | - | - |
| Insurance | 1,024 | 994 |
| Ofstead registration | 50 | 50 |
| Printing Postage & stationery | 613 | 660 |
| Refreshments-stay & play | 122 | - |
| Rent Pre School | 7,965 | 6,014 |
| Rent Stay and Play | 1,074 | 912 |
| Reparis and Maintenance | 135 | - |
| Sundries | - | 951 |
| Telephone & Internet | 60 | - |
| Toddlers expenses | - | 95 |
| Training | 599 | 223 |
| Wages Pre School | 84,895 | 77,965 |
| Wages Toddlers | - | 2,392 |
| - | - | - |
| Total Expenses | <u>105,133</u> | <u>94,076</u> |
| Profit (loss) for period | <u>1,918</u> | <u>9,368</u> |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

**Balance Sheet
as at 31 August 2023**

| | Notes | 2023 1 | 2022 | |
|--|-------|---------------|---------------|--|
| Fixed assets | | | | |
| Tangible assets | 2 | 1,723 | 2,761 | |
| Investments | | - | - | |
| | | <u>1,723</u> | <u>2,761</u> | |
| Current assets | | | | |
| Stocks | | - | 20 | |
| Debtors | 3 | 761 | - | |
| Cash at bank and in hand | | 58,176 | 55,690 | |
| | | <u>58,937</u> | <u>55,710</u> | |
| Creditors: amounts falling due within one year | 4 | (3,665) | (3,394) | |
| | | <u>55,272</u> | <u>52,316</u> | |
| Net Current Assets | | | | |
| | | <u>56,995</u> | <u>55,077</u> | |
| Total assets less current liabilities | | | | |
| | | | | |
| Creditors: amounts falling due after more than one year | | - | - | |
| Provisions for liabilities | | - | - | |
| | | <u>56,995</u> | <u>55,077</u> | |
| Net Current Liabilities | | | | |
| | | | | |
| Capital and reserves | | | | |
| Called up share capital | | - | - | |
| Share premium | | - | - | |
| Revaluation reserve | | - | - | |
| Profit and loss account | | 56,995 | 55,077 | |
| | | <u>56,995</u> | <u>55,077</u> | |
| Capital Account | | | | |
| | | <u>56,995</u> | <u>55,077</u> | |

The committee are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

LAURA VAAKANAINEN

Treasurer

Approved by the board on 29 February 2024

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Notes to the Accounts
for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment 20% reducing value

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Notes to the Accounts

for the year ended 31 August 2023

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Notes to the Accounts
for the year ended 31 August 2023

| 0 Employees | 2023 | 2022 |
|---|----------------|---------------|
| | Number | Number |
| Average number of persons employed by the company | <u>16</u> | <u>11</u> |
| | | |
| 2 Tangible fixed assets | | |
| | | |
| Cost | | |
| At 1 September 2022 | 32,179 | 28,341 |
| Additions | - | 3,838 |
| Disposals | <u>(7,990)</u> | <u>-</u> |
| At 31 August 2023 | <u>24,189</u> | <u>32,179</u> |
| | | |
| Amortisation | | |
| At 1 September 2022 | 29,417 | 27,746 |
| Provided during the year | 1,552 | 690 |
| On disposals | <u>(8,503)</u> | <u>981</u> |
| At 31 August 2023 | <u>22,466</u> | <u>29,417</u> |
| | | |
| Net book value | | |
| At 31 August 2023 | <u>1,723</u> | <u>-</u> |
| At 31 August 2022 | <u>2,762</u> | <u>2,762</u> |
| | | |
| 3 Debtors | 2023 | 2022 |
| | - | - |
| Trade debtors | 86 | - |
| Amounts owed by group undertakings and undertakings in which the company has a participating interest | - | - |
| Deferred tax asset | - | - |
| Other debtors | <u>675</u> | <u>-</u> |
| | <u>761</u> | <u>-</u> |
| Amounts due after more than one year included above | <u>-</u> | <u>-</u> |
| | | |
| 4 Creditors: amounts falling due within one year | 2023 | 2022 |
| | - | - |
| Trade creditors | 1,160 | 3,394 |
| Obligations under finance lease and hire purchase contracts | - | - |
| Trade creditors | 2,096 | - |
| Corporation tax | - | - |
| Other taxes and social security costs | 409 | - |
| Other creditors | <u>-</u> | <u>-</u> |
| | <u>3,665</u> | <u>3,394</u> |

5 Additional Information

Note re increase in rent expenses 22-23

This reflects a 20% per year rise for 5 years charged by the centre and £755.52 paid in 22-23 which related to an outstanding Invoice for year 21-22 not previously provided for .

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Mere Green Community Centre

Mere Green Road

West Midlands

MERE GREEN 0-5

England & Wales - Charity number 1019905

Accounts



Trustees' Annual Report for the period

| | | | | | | | |
|-------------|----|-------------------|------|-----------|-----------------|----|------|
| | | Period start date | | | Period end date | | |
| From | 01 | 09 | 2021 | To | 31 | 08 | 2022 |

Section A Reference and administration details

Charity name Mere Green 0-5

Other names charity is known by

Registered charity number (if any) 1019905

Charity's principal address Mere Green Library & Community Centre

30A Mere Green Road

Sutton Coldfield

Postcode B75 5BT

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 | Duncan Gore | Chair | | Family members of Mere Green 0-5 (parents/carers who attend Mere Green 0-5 Pre-School and/or Mere Green 0-5 Stay & Play group) elect the Management Committee members (trustees).at the AGM by majority vote. |
| 2 | Melanie Panayiotou | | | |
| 3 | Vicky Moran | Secretary | | |
| 4 | Laura Vaakanainen | Treasurer (from March 21) | | |
| 5 | Rachel Hammond | | Mar 21 - May 22 | |
| 6 | Emma Jinks | | Jul 21 - May 22 | |
| 7 | Kamiljit Dhoot | | May 22 - to date | |
| 8 | | | | Up to 3 further co-opted committee members can be join the management committee part way through the year. They are accepted onto the committee by a committee member vote at a regular committee meeting. |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
|------|-----------------------------------|

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Names and addresses of advisers (Optional information)

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

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

Melanie Panayiotou (Pre-School Manager)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document

(eg. trust deed, constitution)

Constitution dated August 2016

How the charity is constituted

(eg. trust, association, company)

Association

Trustee selection methods

(eg. appointed by, elected by)

Trustees elected by members vote at AGM or up to 3 co-opted members voted in by current trustees.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We follow the Pre-School Learning Alliance Constitution and tend to follow their policies and procedures for recruitment and training

The pre-school is managed by the management committee which is made up of parents and carers of children who use or have used the charities services, who volunteer to this role. The management committee employ paid qualified staff to run the pre-school and stay & play group.

We are registered with OFSTED and are regularly inspected. We were rated good at our last inspection in Oct 2019.

Systems, policies and procedures are reviewed and updated as required.

Risk assessments are carried out for all eventualities. Decisions and policies are made and cascaded to all staff and parents/carers.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The aim of Mere Green 0-5 is to enhance the development and education of pre-school age children, by providing a safe environment in which to learn and play.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Mere Green 0-5 runs a preschool playgroup open to children from the age of 2 to 5. This operates Monday and Tuesday mornings, and all day Wednesday to Friday.

We also run a Stay & Play group with sessions open to children from 0-3 and their parents/carers.

Mere Green 0-5 promotes early education in line with the Early Years Foundation Stage profile and has been rated as good by OFSTED.

In setting our objectives and planning our activities our trustees have given careful consideration to the charity commissions general guidance on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We are successfully operating with an elected committee of volunteer members.

Government Early Education Entitlement Funding enables us to employ staff who work closely with the committee to provide an OFSTED good rated community pre-school.

Volunteers work closely with staff to provide a safe stimulating environment for all children and adults. Together, volunteers and staff, continually evaluate and grow to ensure the setting provides the very best care for the children, their families and the community.

Summary of the main achievements of the charity during the year

Fundraising events during the year raised: £286

Our preschool is very popular. We are proud of the wide range of play and learning activities provided at our preschool. We plan activities based upon the Early Years Foundation Stage Profile and the individual needs and interests of our children. We operate from a room within a community centre. As we don't have exclusive use of the room, we need to reinvent the space every day, which gives us an excellent opportunity to vary the activities we offer. We are fortunate to have a fantastic outdoor play area, provided from fundraising activity in past years. Our children have a wide range of activities they can undertake outside.

Behaviour at our sessions is generally excellent, which is testament to the structure of the sessions and our excellent staff. Our view, and that of their parents, is that when the children leave 0-5 to start school they are school ready, thanks to their experiences at Mere Green 0-5.

There have been no serious incidents to report during this period.

Section E

Financial review

Brief statement of the charity's policy on reserves

We endeavour to maintain a reserve fund (cash funds) of 3 - 6 months average operating costs to protect Mere Green 0-5 against unforeseen expenses; fluctuations in demand for places; changes in government policy on early years funding and future projects. This also covers the costs that would be incurred should we cease to operate.

At the end of this period our reserve account held funds of £22000. These funds are held in a separate reserve account.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our main source of funding is fees and charges for our services. This is supplemented by fundraising activity led by the management committee. This year we have held various fundraising activities including cake sales and nearly new sales.

Our main expenditure is staff costs and rent.

Our income for the year was £103,444, which makes us eligible for independent examination. This has been undertaken by Kathy O Donnell (BA HONS) FCCA MAAT DIFR and her report is attached below.

Section F

Other optional information

Section G

Declaration

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

Signed on behalf of the charity's trustees

| | | |
|--|-------------|-------------------|
| Signature(s) | | |
| Full name(s) | Duncan Gore | Laura Vaakanainen |
| Position (eg Secretary, Chair, etc) | Chair | Treasurer |

Registered number
1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and Accounts

31 August 2022

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and accounts

Contents

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| Treasurers' report | 2 |
| Accountants' report | 3 |
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| Balance sheet | 5 |
| Statement of changes in equity | 6 |
| Notes to the accounts | 7 |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Company Information

Accountants

KATHY O DONNELL FCCA MAAT
35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

1019905

Treasurer

Laura Vaakanainen

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

Treasurers' Report

I approve these accounts which comprise of the Profit and Loss Account , Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the accounting basis as set out in note 1, and for providing all the information and explanations necessary for their compilation,

LAURA VAAKANAINEN
TREASURER

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Accountants' Report

Accountants' report to the directors of
MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

You consider that the company is exempt from an audit for the year ended 31 August 2022. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Special Note:

There is a error in the previous year's accounts- namely a transaction received from BCC on 3rd Sept 2021 of £8969.22 which was a funding payment for the children for the Autumn term (Sept -Dec21) which was included in the accounts of 2020-21. It should be accounted for in the 21- 2022 accounts. This means the accounts for 2020-21 have been overstated . An amendment has been made to reflect this and it has been shown in the Profit & Loss , Balance Sheet and the SOCIE(Statement in changes in equity)

KATHY O DONNELL FCCA MAAT
Chartered Certified Accountants

35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

30 November 2022

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Profit and Loss Account
for the year ended 31 August 2022

| | | Restated | Original |
|-----------------------------------|---------|----------|----------|
| | 2022 | 2021 | 2021 |
| Turnover | | | |
| Toddlers Income | 6,050 | 294 | 294 |
| Pre School Income | 93,750 | 80,559 | 89,528 |
| Voucher Income | 2,206 | 2,770 | 2,770 |
| Fund raising -Photos | - | - | - |
| Fund raising -Easy Fund | 71 | 48 | 48 |
| Fund raising -Cakes etc | - | - | - |
| Fund raising -Sponsored Obstacle | - | - | - |
| Fund raising -All my own | 662 | 311 | 311 |
| Sundry Income | 637 | 229 | 229 |
| Income - Fruit | - | - | - |
| Net Income | 103,444 | 84,379 | 93,348 |
| Interest Recd Gross | - | 37 | 37 |
| Gross Income | 103,444 | 84,416 | 93,385 |
| Fund raising -Photos | - | - | - |
| Fund raising -Cakes etc | - | - | - |
| Fund raising -All my Own work | 447 | 232 | 232 |
| Consummables - Fruit | 308 | 350 | 350 |
| Admin expenses | 408 | 322 | 322 |
| Consummables- session activiities | 742 | 344 | 344 |
| CRB checks | 199 | 82 | 82 |
| Consummables | 479 | 2,550 | 2,550 |
| Printing Postage & stationery | 660 | 609 | 609 |
| Wages Pre School | 77,965 | 67,047 | 67,047 |
| Wages Toddlers | 2,392 | - | - |
| Rent Pre School | 6,014 | 6,733 | 6,733 |
| Rent Stay and Play | 912 | 96 | 96 |
| Ofstead registration | 50 | 50 | 50 |
| Insurance | 994 | 975 | 975 |
| Training | 223 | 225 | 225 |
| Accounts charge | 460 | 460 | 460 |
| Depreciation | 690 | 148 | 148 |
| Sundries | 951 | 324 | 324 |
| Total Expenses | 94,076 | 80,547 | 80,547 |
| - | - | - | - |
| - | - | - | - |
| Profit (loss) for period | 9,368 | 3,869 | 12,838 |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

**Balance Sheet
as at 31 August 2022**

| | | 2022 | Restated | Original |
|--|--------------|---------------|-----------------|-----------------|
| | Notes | 2021 | 2021 | 2021 |
| | | 1 | | |
| Fixed assets | | | | |
| Tangible assets | 2 | 2,761 | 594 | 594 |
| Tangible assets | 3 | | | |
| Investments | | - | | |
| | | <u>2,761</u> | <u>594</u> | <u>594</u> |
| Current assets | | | | |
| Stocks | | 20 | 20 | 20 |
| Debtors | | - | - | - |
| Cash at bank and in hand | | 55,690 | 45,655 | 54,624 |
| | | <u>55,710</u> | <u>45,675</u> | <u>54,644</u> |
| Creditors: amounts falling due within one year | 4 | (3,394) | (560) | (560) |
| Net Current Assets | | <u>52,316</u> | <u>45,115</u> | <u>54,084</u> |
| Total assets less current liabilities | | <u>55,077</u> | <u>45,709</u> | <u>54,678</u> |
| Creditors: amounts falling due after more than one year | | - | - | - |
| Provisions for liabilities | | - | - | - |
| Net Current Liabilities | | <u>55,077</u> | <u>45,709</u> | <u>54,678</u> |
| Capital and reserves | | | | |
| Called up share capital | | - | - | - |
| Share premium | | - | - | - |
| Revaluation reserve | | - | - | - |
| Profit and loss account | | 55,077 | 45,709 | 54,678 |
| Capital Account | | <u>55,077</u> | <u>45,709</u> | <u>54,678</u> |

The committee are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

LAURA VAAKANAINEN

Treasurer

Approved by the board on 30 November 2022

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

**Statement of Changes in Equity
for the year ended 31 August 2022**

| | Share capital | Share premium | Re- valuation reserve | 2,022 Profit and loss account | 2,021 Original Profit and loss account | 2,021 Restated Profit and loss account |
|--|------------------|------------------|-----------------------------|--|--|--|
| | 1 | 1 | 1 | 1 | 1 | 1 |
| At 1 September 2020 | - | - | - | 41,840 | 41,840 | 41,840 |
| Profit for the financial year | | | | 12,838 | 12,838 | 12,838 |
| Gain on revaluation of land and buildings | | | - | | | - |
| Deferred taxation arising on the revaluation of land and buildings | | | - | | | - |
| Other comprehensive income for the financial year | - | - | - | - | - | - |
| Total comprehensive income for the financial year | - | - | - | 12,838 | 12,838 | 12,838 |
| Dividends | | | | - | - | - |
| Shares issued | - | - | | | | - |
| Shares redeemed | - | | | | | - |
| At 31 August 2021 | - | - | - | 54,678 | 54,678 | 54,678 |
| Correction of prior year errors | | | | (8,969) | | (8,969) |
| Effect of retrospective changes in accounting policies | | | | - | - | - |
| At 31 August 2021 as restated | - | - | - | 45,709 | 54,678 | 45,709 |
| | | | | | Total | |
| At 1 September 2021 | - | - | - | 45,709 | | 45,709 |
| Profit for the financial year | | | | 9,368 | | 9,368 |
| Gain on revaluation of land and buildings | | | - | | | - |
| Deferred taxation arising on the revaluation of land and buildings | | | - | | | - |
| Other comprehensive income for the financial year | - | - | - | - | - | - |
| Total comprehensive income for the financial year | - | - | - | 9,368 | - | 9,368 |
| Dividends | | | | - | - | - |
| Shares issued | - | - | | | | - |
| Shares redeemed | - | | | | | - |
| At 31 August 2022 | - | - | - | 55,077 | - | 55,077 |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

**Notes to the Accounts
for the year ended 31 August 2022**

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

| | |
|---|---------------------|
| Freehold buildings | over 50 years |
| Leasehold land and buildings | over the lease term |
| Plant and machinery | over 5 years |
| Fixtures, fittings, tools and equipment | 20% reducing value |

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Notes to the Accounts

for the year ended 31 August 2022

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Notes to the Accounts
for the year ended 31 August 2022

| 0 Employees | 2022 | 2021 | 2021 |
|---|---------------|---------------|---------------|
| | Number | Number | Number |
| Average number of persons employed by the company | 11 | 11 | - |
| 2 Tangible fixed assets | | | 1 |
| Goodwill: | | | |
| Cost | | | |
| At 1 September 2021 | 28,341 | 28,341 | 28,341 |
| Additions | 3,838 | - | - |
| Disposals | - | - | - |
| At 31 August 2022 | <u>32,179</u> | <u>28,341</u> | <u>28,341</u> |
| Amortisation | | | |
| At 1 September 2021 | 27,747 | 27,599 | 27,599 |
| Provided during the year | 690 | 148 | 148 |
| On disposals | 981 | - | - |
| At 31 August 2022 | <u>29,418</u> | <u>27,747</u> | <u>27,747</u> |
| Net book value | | | |
| At 31 August 2022 | <u>2,761</u> | <u>594</u> | <u>594</u> |
| At 31 August 2021 | <u>594</u> | <u>742</u> | <u>742</u> |
| 0 Debtors | 2022 | 2021 | |
| | - | - | |
| Trade debtors | - | - | |
| Amounts owed by group undertakings and undertakings in which the company has a participating interest | - | - | |
| Deferred tax asset | - | - | |
| Other debtors | - | - | |
| | <u>-</u> | <u>-</u> | |
| Amounts due after more than one year included above | - | - | |
| 4 Creditors: amounts falling due within one year | 2022 | 2021 | |
| | - | - | |
| Non-equity preference shares | - | - | |
| Trade creditors | 3,394 | 560 | |
| Obligations under finance lease and hire purchase contracts | - | - | |
| Trade creditors | - | - | |
| Amounts owed to group undertakings and undertakings in which the company has a participating interest | - | - | |
| Corporation tax | - | - | |
| Other taxes and social security costs | - | - | |
| Other creditors | - | - | |
| | <u>3,394</u> | <u>560</u> | |
| 0 Creditors: amounts falling due after one year | 2022 | 2021 | |
| | - | - | |
| Non-equity preference shares | - | - | |
| Bank loans | - | - | |
| Obligations under finance lease and hire purchase contracts | - | - | |
| Trade creditors | - | - | |
| Amounts owed to group undertakings and undertakings in which the company has a participating interest | - | - | |
| Other creditors | - | - | |
| | <u>-</u> | <u>-</u> | |

5 Other information

There is a error in the previous year's accounts- namely a transaction received from BCC on 3rd Sept 2021 of £8969.22 which was a funding payment for the children for the Autumn term (Sept -Dec21) which was included in the accounts of 2020-21. It should be accounted for in the 21- 2022 accounts. This means the accounts for 2020-21 have been overstated . An amendment has been made to reflect this and it has been shown in the Profit & Loss , Balance Sheet and the SOCIE(Statement in changes in equity)

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number
1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and Accounts

31 August 2022

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and accounts

Contents

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| Balance sheet | 5 |
| Statement of changes in equity | 6 |
| Notes to the accounts | 7 |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Company Information

Accountants

KATHY O DONNELL FCCA MAAT
35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

1019905

Treasurer

Laura Vaakanainen

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

Treasurers' Report

I approve these accounts which comprise of the Profit and Loss Account, Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the accounting basis as set out in note 1, and for providing all the information and explanations necessary for their compilation,

LAURA VAAKANAINEN
TREASURER

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Accountants' Report

Accountants' report to the directors of
MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

You consider that the company is exempt from an audit for the year ended 31 August 2022. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Special Note:

There is a error in the previous year's accounts- namely a transaction received from BCC on 3rd Sept 2021 of £8969.22 which was a funding payment for the children for the Autumn term (Sept -Dec21) which was included in the accounts of 2020-21. It should be accounted for in the 21- 2022 accounts. This means the accounts for 2020-21 have been overstated . An amendment has been made to reflect this and it has been shown in the Profit & Loss , Balance Sheet and the SOCIE(Statement in changes in equity)

KATHY O DONNELL FCCA MAAT
Chartered Certified Accountants

35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

30 November 2022

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Profit and Loss Account
for the year ended 31 August 2022

| | | Restated | Original |
|-----------------------------------|---------|----------|----------|
| | 2022 | 2021 | 2021 |
| Turnover | | | |
| Toddlers Income | 6,050 | 294 | 294 |
| Pre School Income | 93,750 | 80,559 | 89,528 |
| Voucher Income | 2,206 | 2,770 | 2,770 |
| Fund raising -Photos | - | - | - |
| Fund raising -Easy Fund | 71 | 48 | 48 |
| Fund raising -Cakes etc | - | - | - |
| Fund raising -Sponsored Obstacle | - | - | - |
| Fund raising -All my own | 662 | 311 | 311 |
| Sundry Income | 637 | 229 | 229 |
| Income - Fruit | - | - | - |
| Net Income | 103,444 | 84,379 | 93,348 |
| Interest Recd Gross | - | 37 | 37 |
| Gross Income | 103,444 | 84,416 | 93,385 |
| Fund raising -Photos | - | - | - |
| Fund raising -Cakes etc | - | - | - |
| Fund raising -All my Own work | 447 | 232 | 232 |
| Consummables - Fruit | 308 | 350 | 350 |
| Admin expenses | 408 | 322 | 322 |
| Consummables- session activiities | 742 | 344 | 344 |
| CRB checks | 199 | 82 | 82 |
| Consummables | 479 | 2,550 | 2,550 |
| Printing Postage & stationery | 660 | 609 | 609 |
| Wages Pre School | 77,965 | 67,047 | 67,047 |
| Wages Toddlers | 2,392 | - | - |
| Rent Pre School | 6,014 | 6,733 | 6,733 |
| Rent Stay and Play | 912 | 96 | 96 |
| Ofstead registration | 50 | 50 | 50 |
| Insurance | 994 | 975 | 975 |
| Training | 223 | 225 | 225 |
| Accounts charge | 460 | 460 | 460 |
| Depreciation | 690 | 148 | 148 |
| Sundries | 951 | 324 | 324 |
| Total Expenses | 94,076 | 80,547 | 80,547 |
| - | - | - | - |
| - | - | - | - |
| Profit (loss) for period | 9,368 | 3,869 | 12,838 |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

**Balance Sheet
as at 31 August 2022**

| | | | Restated | Original |
|--|--------------|---------------|-----------------|-----------------|
| | Notes | 2022 | 2021 | 2021 |
| | | 1 | | |
| Fixed assets | | | | |
| Tangible assets | 2 | 2,761 | 594 | 594 |
| Tangible assets | 3 | | | |
| Investments | | - | | |
| | | <u>2,761</u> | <u>594</u> | <u>594</u> |
| Current assets | | | | |
| Stocks | | 20 | 20 | 20 |
| Debtors | | - | - | - |
| Cash at bank and in hand | | 55,690 | 45,655 | 54,624 |
| | | <u>55,710</u> | <u>45,675</u> | <u>54,644</u> |
| Creditors: amounts falling due within one year | 4 | (3,394) | (560) | (560) |
| Net Current Assets | | <u>52,316</u> | <u>45,115</u> | <u>54,084</u> |
| Total assets less current liabilities | | <u>55,077</u> | <u>45,709</u> | <u>54,678</u> |
| Creditors: amounts falling due after more than one year | | - | - | - |
| Provisions for liabilities | | - | - | - |
| Net Current Liabilities | | <u>55,077</u> | <u>45,709</u> | <u>54,678</u> |
| Capital and reserves | | | | |
| Called up share capital | | - | - | - |
| Share premium | | - | - | - |
| Revaluation reserve | | - | - | - |
| Profit and loss account | | 55,077 | 45,709 | 54,678 |
| Capital Account | | <u>55,077</u> | <u>45,709</u> | <u>54,678</u> |

The committee are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

LAURA VAAKANAINEN

Treasurer

Approved by the board on 30 November 2022

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

**Statement of Changes in Equity
for the year ended 31 August 2022**

| | Share capital | Share premium | Re- valuation reserve | Profit and loss account | 2,022 Original Profit and loss account | 2,021 Restated Profit and loss account |
|--|------------------|------------------|-----------------------------|-------------------------------|--|--|
| | 1 | 1 | 1 | 1 | 1 | 1 |
| At 1 September 2020 | - | - | - | 41,840 | 41,840 | 41,840 |
| Profit for the financial year | | | | 12,838 | 12,838 | 12,838 |
| Gain on revaluation of land and buildings | | | - | | | - |
| Deferred taxation arising on the revaluation of land and buildings | | | - | | | - |
| Other comprehensive income for the financial year | - | - | - | - | - | - |
| Total comprehensive income for the financial year | - | - | - | 12,838 | 12,838 | 12,838 |
| Dividends | | | | - | - | - |
| Shares issued | - | - | | | | - |
| Shares redeemed | - | | | | | - |
| At 31 August 2021 | - | - | - | 54,678 | 54,678 | 54,678 |
| Correction of prior year errors | | | | (8,969) | | (8,969) |
| Effect of retrospective changes in accounting policies | | | | - | - | - |
| At 31 August 2021 as restated | - | - | - | 45,709 | 54,678 | 45,709 |
| At 1 September 2021 | - | - | - | 45,709 | | Total 45,709 |
| Profit for the financial year | | | | 9,368 | | 9,368 |
| Gain on revaluation of land and buildings | | | - | | | - |
| Deferred taxation arising on the revaluation of land and buildings | | | - | | | - |
| Other comprehensive income for the financial year | - | - | - | - | - | - |
| Total comprehensive income for the financial year | - | - | - | 9,368 | - | 9,368 |
| Dividends | | | | - | - | - |
| Shares issued | - | - | | | | - |
| Shares redeemed | - | | | | | - |
| At 31 August 2022 | - | - | - | 55,077 | - | 55,077 |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

**Notes to the Accounts
for the year ended 31 August 2022**

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

| | |
|---|---------------------|
| Freehold buildings | over 50 years |
| Leasehold land and buildings | over the lease term |
| Plant and machinery | over 5 years |
| Fixtures, fittings, tools and equipment | 20% reducing value |

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Notes to the Accounts

for the year ended 31 August 2022

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Notes to the Accounts
for the year ended 31 August 2022

| 0 Employees | 2022 | 2021 | 2021 |
|---|---------------|---------------|---------------|
| | Number | Number | Number |
| Average number of persons employed by the company | 11 | 11 | - |
| 2 Tangible fixed assets | | | 1 |
| Goodwill: | | | |
| Cost | | | |
| At 1 September 2021 | 28,341 | 28,341 | 28,341 |
| Additions | 3,838 | - | - |
| Disposals | - | - | - |
| At 31 August 2022 | <u>32,179</u> | <u>28,341</u> | <u>28,341</u> |
| Amortisation | | | |
| At 1 September 2021 | 27,747 | 27,599 | 27,599 |
| Provided during the year | 690 | 148 | 148 |
| On disposals | 981 | - | - |
| At 31 August 2022 | <u>29,418</u> | <u>27,747</u> | <u>27,747</u> |
| Net book value | | | |
| At 31 August 2022 | <u>2,761</u> | <u>594</u> | <u>594</u> |
| At 31 August 2021 | <u>594</u> | <u>742</u> | <u>742</u> |
| 0 Debtors | 2022 | 2021 | |
| | - | - | |
| Trade debtors | - | - | |
| Amounts owed by group undertakings and undertakings in which the company has a participating interest | - | - | |
| Deferred tax asset | - | - | |
| Other debtors | - | - | |
| | <u>-</u> | <u>-</u> | |
| Amounts due after more than one year included above | - | - | |
| 4 Creditors: amounts falling due within one year | 2022 | 2021 | |
| | - | - | |
| Non-equity preference shares | - | - | |
| Trade creditors | 3,394 | 560 | |
| Obligations under finance lease and hire purchase contracts | - | - | |
| Trade creditors | - | - | |
| Amounts owed to group undertakings and undertakings in which the company has a participating interest | - | - | |
| Corporation tax | - | - | |
| Other taxes and social security costs | - | - | |
| Other creditors | - | - | |
| | <u>3,394</u> | <u>560</u> | |
| 0 Creditors: amounts falling due after one year | 2022 | 2021 | |
| | - | - | |
| Non-equity preference shares | - | - | |
| Bank loans | - | - | |
| Obligations under finance lease and hire purchase contracts | - | - | |
| Trade creditors | - | - | |
| Amounts owed to group undertakings and undertakings in which the company has a participating interest | - | - | |
| Other creditors | - | - | |
| | <u>-</u> | <u>-</u> | |

5 Other information

There is a error in the previous year's accounts- namely a transaction received from BCC on 3rd Sept 2021 of £8969.22 which was a funding payment for the children for the Autumn term (Sept -Dec21) which was included in the accounts of 2020-21. It should be accounted for in the 21- 2022 accounts. This means the accounts for 2020-21 have been overstated . An amendment has been made to reflect this and it has been shown in the Profit & Loss , Balance Sheet and the SOCIE(Statement in changes in equity)

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

MERE GREEN 0-5

England & Wales - Charity number 1019905

Accounts



Trustees' Annual Report for the period

| | | | | | | | |
|-------------|----|-------------------|------|-----------|-----------------|----|------|
| | | Period start date | | | Period end date | | |
| From | 01 | 09 | 2020 | To | 31 | 08 | 2021 |

Section A Reference and administration details

Charity name Mere Green 0-5

Other names charity is known by

Registered charity number (if any) 1019905

Charity's principal address Mere Green Library & Community Centre

30A Mere Green Road

Sutton Coldfield

Postcode B75 5BT

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 | Duncan Gore | Chair | | Family members of Mere Green 0-5 (parents/carers who attend Mere Green 0-5 Pre-School and/or Mere Green 0-5 Stay & Play group) elect the Management Committee members (trustees).at the AGM by majority vote. Up to 3 further co-opted committee members can be join the management committee part way through the year. They are accepted onto the committee by a committee member vote at a regular committee meeting. |
| 2 | Tony Sutera | Treasurer (until Feb 21) | Sep 20 - Feb 21 | |
| 3 | Vicky Moran | Secretary | | |
| 4 | Melanie Panayiotou | | | |
| 5 | Laura Vaakanainen | Treasurer (from March 21) | | |
| 6 | Catherine Thomas | | Sep 20 - Feb 21 | |
| 7 | Rachel Hammond | | Mar 21 - to date | |
| 8 | Emma Jinks | | Jul 21 - to date | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |
| | |
| | |

Names and addresses of advisers (Optional information)

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

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

Melanie Panayiotou (Pre-School Manager)

Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|---|
| Type of governing document (eg. trust deed, constitution) | Constitution dated August 2016 |
| How the charity is constituted (eg. trust, association, company) | Association |
| Trustee selection methods (eg. appointed by, elected by) | Trustees elected by members vote at AGM or up to 3 co-opted members voted in by current trustees. |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We follow the Pre-School Learning Alliance Constitution and tend to follow their policies and procedures for recruitment and training

The pre-school is managed by the management committee which is made up of parents and carers of children who use or have used the charities services, who volunteer to this role. The management committee employ paid qualified staff to run the pre-school and stay & play group.

We are registered with OFSTED and are regularly inspected. We were rated good at our last inspection in Oct 2019.

Systems, policies and procedures are reviewed and updated as required.

Risk assessments are carried out for all eventualities. Decisions and policies are made and cascaded to all staff and parents/carers.

Summary of the objects of the charity set out in its governing document

The aim of Mere Green 0-5 is to enhance the development and education of pre-school age children, by providing a safe environment in which to learn and play.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Mere Green 0-5 runs a preschool playgroup open to children from the age of 2 to 5. This operates every morning, Monday to Friday, with additional sessions on Wednesday and Friday afternoons for children in the pre-school year.

We also run a Stay & Play group with sessions open to children from 0-3 and their parents/carers.

Mere Green 0-5 promotes early education in line with the Early Years Foundation Stage profile and has been rated as good by OFSTED.

In setting our objectives and planning our activities our trustees have given careful consideration to the charity commissions general guidance on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We are successfully operating with an elected committee of volunteer members.

Government Early Education Entitlement Funding enables us to employ staff who work closely with the committee to provide an OFSTED good rated community pre-school.

Volunteers work closely with staff to provide a safe stimulating environment for all children and adults. Together, volunteers and staff, continually evaluate and grow to ensure the setting provides the very best care for the children, their families and the community.

Summary of the main achievements of the charity during the year

Fundraising events during the year raised: £359

Our preschool is very popular. We are proud of the wide range of play and learning activities provided at our preschool. We plan activities based upon the Early Years Foundation Stage Profile and the individual needs and interests of our children. We operate from a room within a community centre. As we don't have exclusive use of the room, we need to reinvent the space every day, which gives us an excellent opportunity to vary the activities we offer. We are fortunate to have a fantastic outdoor play area, provided from fundraising activity in past years. Our children have a wide range of activities they can undertake outside.

Behaviour at our sessions is generally excellent, which is testament to the structure of the sessions and our excellent staff. Our view, and that of their parents, is that when the children leave 0-5 to start school they are school ready, thanks to their experiences at Mere Green 0-5.

There have been no serious incidents to report during this period.

Section E

Financial review

Brief statement of the charity's policy on reserves

We endeavour to maintain a reserve fund (cash funds) of 3 - 6 months average operating costs to protect Mere Green 0-5 against unforeseen expenses; fluctuations in demand for places; changes in government policy on early years funding and future projects. This also covers the costs that would be incurred should we cease to operate.

At the end of this period our reserve account held funds of £22000. These funds are held in a separate reserve account.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our main source of funding is fees and charges for our services. This is supplemented by fundraising activity led by the management committee. This year we have held various fundraising activities including cake sales and nearly new sales.

Our main expenditure is staff costs and rent.

Our income for the year was £93,348, which makes us eligible for independent examination. This has been undertaken by Kathy O Donnell (BA HONS) FCCA MAAT DIFR and her report is attached below.

Section F

Other optional information

Section G

Declaration

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

Signed on behalf of the charity's trustees

| | | |
|--|-------------|-------------------|
| Signature(s) | | |
| Full name(s) | Duncan Gore | Laura Vaakanainen |
| Position (eg Secretary, Chair, etc) | Chair | Treasurer |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Notes to the Accounts

for the year ended 31 August 2021

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

| | | |
|---|-------------|---------------|
| 2 Tangible fixed assets | | 1 |
| Cost | | |
| At 1 September 2020 | | <u>28,341</u> |
| At 31 August 2021 | | <u>28,341</u> |
| Amortisation | | |
| At 1 September 2020 | | 27,599 |
| Provided during the year | | <u>148</u> |
| At 31 August 2021 | | <u>27,747</u> |
| Net book value | | |
| At 31 August 2021 | | <u>594</u> |
| At 31 August 2020 | | <u>742</u> |
| | | |
| 4 Creditors: amounts falling due within one year | 2021 | 2020 |
| | 1 | 1 |
| Trade creditors | 560 | 310 |
| Obligations under finance lease and hire purchase contracts | - | - |
| | <u>560</u> | <u>310</u> |

5 Other information

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Notes to the Accounts

for the year ended 31 August 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

| | |
|---|--------------------|
| Fixtures, fittings, tools and equipment | 20% reducing value |
|---|--------------------|

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Statement of Changes in Equity
for the year ended 31 August 2021

| | Share capital | Share premium | Re- valuation reserve | Profit and loss account | Total |
|--|------------------|------------------|-----------------------------|-------------------------------|--------|
| | 1 | 1 | 1 | 1 | 1 |
| At 1 September 2019 | - | - | - | 41,188 | 41,188 |
| Loss for the financial year | | | | 652 | 652 |
| Total comprehensive income for the financial year | - | - | - | 652 | 652 |
| Dividends | | | | - | - |
| Shares issued | - | - | | | - |
| Shares redeemed | - | | | | - |
| At 31 August 2020 | - | - | - | 41,840 | 41,840 |
| Correction of prior year errors | | | | - | - |
| Effect of retrospective changes in accounting policies | | | | - | - |
| At 31 August 2020 as restated | - | - | - | 41,840 | 41,840 |
| At 1 September 2020 | - | - | - | 41,840 | 41,840 |
| Loss for the financial year | | | | 12,838 | 12,838 |
| Total comprehensive income for the financial year | - | - | - | 12,838 | 12,838 |
| Dividends | | | | - | - |
| Shares issued | - | - | | | - |
| Shares redeemed | - | | | | - |
| At 31 August 2021 | - | - | - | 54,678 | 54,678 |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

**Balance Sheet
as at 31 August 2021**

| | Notes | 2021 1 | 2020 1 |
|--|-------|---------------|---------------|
| Fixed assets | | | |
| Tangible assets | 2 | 594 | 742 |
| Tangible assets | 3 | | |
| Investments | | - | |
| | | <u>594</u> | <u>742</u> |
| Current assets | | | |
| Stocks | 20 | 20 | |
| Debtors | | - | |
| Cash at bank and in hand | | 54,624 | 41,388 |
| | | <u>54,644</u> | <u>41,408</u> |
| Creditors: amounts falling due within one year | 4 | (560) | (310) |
| Net Current Assets | | <u>54,084</u> | <u>41,098</u> |
| Total assets less current liabilities | | <u>54,678</u> | <u>41,840</u> |
| Creditors: amounts falling due after more than one year | | - | - |
| Provisions for liabilities | | - | - |
| Net Current Liabilities | | <u>54,678</u> | <u>41,840</u> |
| Capital and reserves | | | |
| Called up share capital | | - | - |
| Share premium | | - | - |
| Revaluation reserve | | - | - |
| Profit and loss account | | 54,678 | 41,840 |
| Capital Account | | <u>54,678</u> | <u>41,840</u> |

The committee are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

LAURA VAAKANAINEN

Treasurer

Approved by the board on 30 November 2021

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Profit and Loss Account
for the year ended 31 August 2021

| | 2021 | 2020 |
|----------------------------------|---------------|---------------|
| Turnover | | |
| Toddlers Income | 294 | 1,851 |
| Pre School Income | 89,528 | 53,071 |
| Voucher Income | 2,770 | 690 |
| Fund raising -Photos | - | 638 |
| Fund raising -Easy Fund | 48 | 19 |
| Fund raising -Cakes etc | - | 197 |
| Fund raising -Sponsored Obstacle | - | 35 |
| Fund raising -All my own | 311 | 150 |
| Sundry Income | 229 | 3,038 |
| Income - Fruit | - | 252 |
| Net Income | <u>93,348</u> | <u>60,280</u> |
| Interest Recd Gross | 37 | - |
| Gross Income | <u>93,385</u> | <u>60,280</u> |
| Administration expenses | 322 | 416 |
| Fund raising -Photos | - | 420 |
| Fund raising -Cakes etc | - | 3 |
| Fund raising -All my Own work | 232 | 127 |
| Consummables - Fruit | 350 | 234 |
| Pre School expenses | - | 25 |
| Consummables- session activities | 344 | 221 |
| CRB checks | 82 | 182 |
| Consummables | 2,550 | 722 |
| Printing Postage & stationery | 609 | 478 |
| Wages Pre School | 67,047 | 48,332 |
| Wages Toddlers | - | 818 |
| Rent Pre School | 6,733 | 5,212 |
| Rent Toddlers | 96 | - |
| Oftstead registration | 50 | 50 |
| Insurance | 975 | 974 |
| Training | 225 | 410 |
| Accounts charge | 460 | 460 |
| Depreciation | 148 | 502 |
| Total Expenses | 80,547 | 59,628 |
| - | - | |
| - | - | |
| Profit (loss) for period | <u>12,838</u> | <u>652</u> |

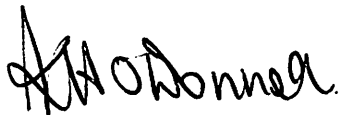
MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Accountants' Report

Accountants' report to the directors of
MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

You consider that the company is exempt from an audit for the year ended 31 August 2021. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.



KATHY O DONNELL FCCA MAAT
Chartered Certified Accountants

35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

30 November 2021

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

Treasurers' Report

I approve these account which comprise of the Profit and Loss Account , Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the accounting basis as set out in note 1, and for providing all the information and explanations necessary for their compilation,

LAURA VAAKANAINEN
TREASURER

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Company Information

Accountants

KATHY O DONNELL FCCA MAAT
35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

1019905

Treasurer

Laura Vaakanainen (appointed March 2021)

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and accounts

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Registered number
1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and Accounts

31 August 2021

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Notes to the Accounts

for the year ended 31 August 2021

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

| | | |
|---|-------------|---------------|
| 2 Tangible fixed assets | | 1 |
| Cost | | |
| At 1 September 2020 | | <u>28,341</u> |
| At 31 August 2021 | | <u>28,341</u> |
| Amortisation | | |
| At 1 September 2020 | | 27,599 |
| Provided during the year | | <u>148</u> |
| At 31 August 2021 | | <u>27,747</u> |
| Net book value | | |
| At 31 August 2021 | | <u>594</u> |
| At 31 August 2020 | | <u>742</u> |
| | | |
| 4 Creditors: amounts falling due within one year | 2021 | 2020 |
| | 1 | 1 |
| Trade creditors | 560 | 310 |
| Obligations under finance lease and hire purchase contracts | - | - |
| | <u>560</u> | <u>310</u> |

5 Other information

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Notes to the Accounts

for the year ended 31 August 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

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|---|--------------------|
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Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Statement of Changes in Equity
for the year ended 31 August 2021

| | Share capital | Share premium | Re- valuation reserve | Profit and loss account | Total |
|--|------------------|------------------|-----------------------------|-------------------------------|--------|
| | 1 | 1 | 1 | 1 | 1 |
| At 1 September 2019 | - | - | - | 41,188 | 41,188 |
| Loss for the financial year | | | | 652 | 652 |
| Total comprehensive income for the financial year | - | - | - | 652 | 652 |
| Dividends | | | | - | - |
| Shares issued | - | - | | | - |
| Shares redeemed | - | | | | - |
| At 31 August 2020 | - | - | - | 41,840 | 41,840 |
| Correction of prior year errors | | | | - | - |
| Effect of retrospective changes in accounting policies | | | | - | - |
| At 31 August 2020 as restated | - | - | - | 41,840 | 41,840 |
| At 1 September 2020 | - | - | - | 41,840 | 41,840 |
| Loss for the financial year | | | | 12,838 | 12,838 |
| Total comprehensive income for the financial year | - | - | - | 12,838 | 12,838 |
| Dividends | | | | - | - |
| Shares issued | - | - | | | - |
| Shares redeemed | - | | | | - |
| At 31 August 2021 | - | - | - | 54,678 | 54,678 |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

**Balance Sheet
as at 31 August 2021**

| | Notes | 2021 1 | 2020 1 |
|--|-------|---------------|---------------|
| Fixed assets | | | |
| Tangible assets | 2 | 594 | 742 |
| Tangible assets | 3 | | |
| Investments | | - | |
| | | <u>594</u> | <u>742</u> |
| Current assets | | | |
| Stocks | 20 | 20 | |
| Debtors | | - | |
| Cash at bank and in hand | | 54,624 | 41,388 |
| | | <u>54,644</u> | <u>41,408</u> |
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| Net Current Assets | | <u>54,084</u> | <u>41,098</u> |
| Total assets less current liabilities | | <u>54,678</u> | <u>41,840</u> |
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| Provisions for liabilities | | - | - |
| Net Current Liabilities | | <u>54,678</u> | <u>41,840</u> |
| Capital and reserves | | | |
| Called up share capital | | - | - |
| Share premium | | - | - |
| Revaluation reserve | | - | - |
| Profit and loss account | | 54,678 | 41,840 |
| Capital Account | | <u>54,678</u> | <u>41,840</u> |

The committee are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

LAURA VAAKANAINEN

Treasurer

Approved by the board on 30 November 2021

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Profit and Loss Account
for the year ended 31 August 2021

| | 2021 | 2020 |
|----------------------------------|---------------|---------------|
| Turnover | | |
| Toddlers Income | 294 | 1,851 |
| Pre School Income | 89,528 | 53,071 |
| Voucher Income | 2,770 | 690 |
| Fund raising -Photos | - | 638 |
| Fund raising -Easy Fund | 48 | 19 |
| Fund raising -Cakes etc | - | 197 |
| Fund raising -Sponsored Obstacle | - | 35 |
| Fund raising -All my own | 311 | 150 |
| Sundry Income | 229 | 3,038 |
| Income - Fruit | - | 252 |
| Net Income | <u>93,348</u> | <u>60,280</u> |
| Interest Recd Gross | 37 | - |
| Gross Income | <u>93,385</u> | <u>60,280</u> |
| Administration expenses | 322 | 416 |
| Fund raising -Photos | - | 420 |
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| Consummables - Fruit | 350 | 234 |
| Pre School expenses | - | 25 |
| Consummables- session activities | 344 | 221 |
| CRB checks | 82 | 182 |
| Consummables | 2,550 | 722 |
| Printing Postage & stationery | 609 | 478 |
| Wages Pre School | 67,047 | 48,332 |
| Wages Toddlers | - | 818 |
| Rent Pre School | 6,733 | 5,212 |
| Rent Toddlers | 96 | - |
| Oftstead registration | 50 | 50 |
| Insurance | 975 | 974 |
| Training | 225 | 410 |
| Accounts charge | 460 | 460 |
| Depreciation | 148 | 502 |
| Total Expenses | 80,547 | 59,628 |
| - | - | |
| - | - | |
| Profit (loss) for period | <u>12,838</u> | <u>652</u> |

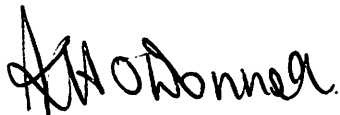
MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Accountants' Report

Accountants' report to the directors of
MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

You consider that the company is exempt from an audit for the year ended 31 August 2021. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.



KATHY O DONNELL FCCA MAAT
Chartered Certified Accountants

35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

30 November 2021

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

Treasurers' Report

I approve these account which comprise of the Profit and Loss Account , Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the accounting basis as set out in note 1, and for providing all the information and explanations necessary for their compilation,

LAURA VAAKANAINEN
TREASURER

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Company Information

Accountants

KATHY O DONNELL FCCA MAAT
35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

1019905

Treasurer

Laura Vaakanainen (appointed March 2021)

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and accounts

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Registered number
1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and Accounts

31 August 2021

MERE GREEN 0-5

England & Wales - Charity number 1019905

Accounts



Trustees' Annual Report for the period

| | | | | | | | |
|-------------|----|-------------------|------|-----------|-----------------|----|------|
| | | Period start date | | | Period end date | | |
| From | 01 | 09 | 2019 | To | 31 | 08 | 2020 |

Section A Reference and administration details

Charity name Mere Green 0-5

Other names charity is known by

Registered charity number (if any) 1019905

Charity's principal address Mere Green Library & Community Centre

30A Mere Green Road

Sutton Coldfield

Postcode B75 5BT

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 | Duncan Gore | Chair | | Family members of Mere Green 0-5 (parents/carers who attend Mere Green 0-5 Pre-School and/or Mere Green 0-5 Stay & Play group) elect the Management Committee members (trustees).at the AGM by majority vote. |
| 2 | Tony Sutera | Treasurer | | |
| 3 | Vicky Moran | Secretary | | |
| 4 | Melanie Panayiotou | | | |
| 5 | Laura Vaakanainen | | Nov 19 - date | |
| 6 | Catherine Thomas | | | |
| 7 | | | | Up to 3 further co-opted committee members can be join the management committee part way through the year. They are accepted onto the committee by a committee member vote at a regular committee meeting. |
| 8 | | | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
|------|-----------------------------------|

| | | |
|--|--|--|
| | | |
| | | |
| | | |

Names and addresses of advisers (Optional information)

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

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

Melanie Panayiotou (Pre-School Manager)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document

(eg. trust deed, constitution)

Constitution dated August 2016

How the charity is constituted

(eg. trust, association, company)

Association

Trustee selection methods

(eg. appointed by, elected by)

Trustees elected by members vote at AGM or up to 3 co-opted members voted in by current trustees.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We follow the Pre-School Learning Alliance Constitution and tend to follow their policies and procedures for recruitment and training

The pre-school is managed by the management committee which is made up of parents and carers of children who use or have used the charities services, who volunteer to this role. The management committee employ paid qualified staff to run the pre-school and stay & play group.

We are registered with OFSTED and are regularly inspected. We were rated good at an inspection in Octobe 2019.

Systems, policies and procedures are reviewed and updated as required.

Risk assessments are carried out for all eventualities. Decisions and policies are made and cascaded to all staff and parents/carers.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The aim of Mere Green 0-5 is to enhance the development and education of pre-school age children, by providing a safe environment in which to learn and play.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Mere Green 0-5 runs a preschool playgroup open to children from the age of 2 to 5. This operates every morning, Monday to Friday, with additional sessions on Wednesday and Friday afternoons for children in the pre-school year.

We also run a Stay & Play group with sessions open to children from 0-3 and their parents/carers.

Mere Green 0-5 promotes early education in line with the Early Years Foundation Stage profile and has been rated as good by OFSTED.

In setting our objectives and planning our activities our trustees have given careful consideration to the charity commissions general guidance on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We are successfully operating with an elected committee of volunteer members.

Government Early Education Entitlement Funding enables us to employ staff who work closely with the committee to provide an OFSTED good rated community pre-school.

Volunteers work closely with staff to provide a safe stimulating environment for all children and adults. Together, volunteers and staff, continually evaluate and grow to ensure the setting provides the very best care for the children, their families and the community.

Summary of the main achievements of the charity during the year

Fundraising events during the year raised: £1729

Our preschool is very popular. We are proud of the wide range of play and learning activities provided at our preschool. We plan activities based upon the Early Years Foundation Stage Profile and the individual needs and interests of our children. We operate from a room within a community centre. As we don't have exclusive use of the room, we need to reinvent the space every day, which gives us an excellent opportunity to vary the activities we offer. We are fortunate to have a fantastic outdoor play area, provided from fundraising activity in past years. Our children have a wide range of activities they can undertake outside.

Behaviour at our sessions is generally excellent, which is testament to the structure of the sessions and our excellent staff. Our view, and that of their parents, is that when the children leave 0-5 to start school they are school ready, thanks to their experiences at Mere Green 0-5.

There have been no serious incidents to report during this period.

Due to the COVID pandemic the Preschool was shut from March 2020 until July 2020. During this time the staff kept in touch with the children through zoom and regularly posting videos and activities on our facebook page.

Section E

Financial review

Brief statement of the charity's policy on reserves

We endeavour to maintain a reserve fund (cash funds) of 3 - 6 months average operating costs to protect Mere Green 0-5 against unforeseen expenses; fluctuations in demand for places; changes in government policy on early years funding and future projects. This also covers the costs that would be incurred should we cease to operate.

At the end of this period our reserve account held funds of £22000. These funds are held in a separate reserve account.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our main source of funding is fees and charges for our services. This is supplemented by fundraising activity led by the management committee. This year we have held various fundraising activities including cake sales and nearly new sales.

Our main expenditure is staff costs and rent.

Our income for the year was £60,280, which makes us eligible for independent examination. This has been undertaken by Kathy O Donnell (BA HONS) FCCA MAAT DIFR and her report is attached below.

Section F

Other optional information

| |
|--|
| |
|--|

Section G

Declaration

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

Signed on behalf of the charity's trustees

| | | |
|--|-------------|-------------|
| Signature(s) | | |
| Full name(s) | Duncan Gore | Tony Sutera |
| Position (eg Secretary, Chair, etc) | Chair | Treasurer |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Notes to the Accounts

for the year ended 31 August 2020

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

| | | |
|--------------------------------|----------------|----------|
| 2 Tangible fixed assets | | 1 |
| Cost | | |
| At 1 September 2019 | 28,341 | |
| Additions | - | |
| Disposals | <u>(8,140)</u> | |
| At 31 August 2020 | <u>20,201</u> | |
| Amortisation | | |
| At 1 September 2019 | 27,097 | |
| Provided during the year | 502 | |
| On disposals | <u>(8,140)</u> | |
| At 31 August 2020 | <u>19,459</u> | |
| Net book value | | |
| At 31 August 2020 | <u>742</u> | |
| At 31 August 2019 | <u>1,244</u> | |

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

| | | |
|---|-------------|-------------|
| 4 Creditors: amounts falling due within one year | 2020 | 2019 |
| | 1 | 1 |
| Trade creditors | 310 | 310 |
| Obligations under finance lease and hire purchase contracts | <u>-</u> | <u>-</u> |
| | <u>310</u> | <u>310</u> |

5 Other information

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Notes to the Accounts

for the year ended 31 August 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

| | |
|---|--------------------|
| Fixtures, fittings, tools and equipment | 20% reducing value |
|---|--------------------|

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Statement of Changes in Equity
for the year ended 31 August 2020

| | Share capital | Share premium | Re- valuation reserve | Profit and loss account | Total |
|--|------------------|------------------|-----------------------------|-------------------------------|----------------|
| | 1 | 1 | 1 | 1 | 1 |
| At 1 September 2018 | - | - | - | 46,734 | 46,734 |
| Loss for the financial year | | | | (5,546) | (5,546) |
| Total comprehensive income for the financial year | - | - | - | (5,546) | (5,546) |
| Dividends | | | | - | - |
| Shares issued | - | - | | | - |
| Shares redeemed | - | | | | - |
| At 31 August 2019 | - | - | - | 41,188 | 41,188 |
| Correction of prior year errors | | | | - | - |
| Effect of retrospective changes in accounting policies | | | | - | - |
| At 31 August 2019 as restated | - | - | - | 41,188 | 41,188 |
| At 1 September 2019 | - | - | - | 41,188 | 41,188 |
| Loss for the financial year | | | | 652 | 652 |
| Total comprehensive income for the financial year | - | - | - | 652 | 652 |
| Dividends | | | | - | - |
| Shares issued | - | - | | | - |
| Shares redeemed | - | | | | - |
| At 31 August 2020 | - | - | - | 41,840 | 41,840 |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

Balance Sheet

as at 31 August 2020

| | Notes | 2020 1 | 2019 1 |
|--|--------|---------------|---------------|
| Fixed assets | | | |
| Tangible assets | 2 | 742 | 1,244 |
| Investments | | - | - |
| | | <u>742</u> | <u>1,244</u> |
| Current assets | | | |
| Stocks | 20 | 20 | 20 |
| Debtors | - | - | - |
| Cash at bank and in hand | 41,388 | 40,234 | 40,234 |
| | | <u>41,408</u> | <u>40,254</u> |
| Creditors: amounts falling due within one year | 4 | (310) | (310) |
| Net Current Assets | | <u>41,098</u> | <u>39,944</u> |
| Total assets less current liabilities | | <u>41,840</u> | <u>41,188</u> |
| Creditors: amounts falling due after more than one year | | - | - |
| Provisions for liabilities | | - | - |
| Total Assets & Liabilities | | <u>41,840</u> | <u>41,188</u> |
| Capital and reserves | | | |
| Called up share capital | | - | - |
| Share premium | | - | - |
| Revaluation reserve | | - | - |
| Profit and loss account | | 41,840 | 41,188 |
| Capital Account | | <u>41,840</u> | <u>41,188</u> |

The committee are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

LISA O HALLORAN

Treasurer

Approved by the board on 31 October 2020

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Profit and Loss Account
for the year ended 31 August 2020

| | 2020 | 2019 |
|--|---------------|----------------|
| | 1 | 1 |
| Toddlers Income | 1,851 | 4,654 |
| Pre School Income | 53,071 | 72,680 |
| Voucher Income | 690 | 850 |
| Fund raising -Photos | 638 | 682 |
| Fund raising -Easy Fund | 19 | 16 |
| Fund raising -Waitrose | - | 410 |
| Fund raising -Cakes etc | 197 | 588 |
| Fund raising -Sponsored Obstacle | 35 | 682 |
| Fund raising -All my own | 150 | 586 |
| Fund raising -Nearly new | - | - |
| Sundry Income | 3,038 | 166 |
| Income - Fruit | 252 | 776 |
| Total Income | 60,280 | 82,869 |
| Interest Recd Gross | - | 74 |
| Gross Income | 60,280 | 82,943 |
| Administration expenses | 416 | 321 |
| Fund raising -Photos | 420 | 458 |
| Fund raising -Cakes etc | 3 | - |
| Fund raising -All my Own work | 127 | 400 |
| Consummables - Fruit | 234 | 457 |
| Pre School expenses | 25 | 337 |
| Toddlers expenses | - | 1,230 |
| Consummables- session activities | 221 | 247 |
| CRB checks | 182 | 421 |
| Consummables | 722 | 702 |
| Printing Postage & stationery | 478 | 869 |
| Wages Pre School | 48,332 | 67,974 |
| Wages Toddlers | 818 | 4,628 |
| Rent Pre School | 5,212 | 7,648 |
| Ofstead registration | 50 | 50 |
| Insurance | 974 | 963 |
| Training | 410 | 31 |
| Accounts charge | 460 | 520 |
| Depreciation | 502 | 311 |
| Sundries | 42 | 922 |
| Total Expenses | 59,628 | 88,489 |
| - | | |
| Profit (loss) for the financial year | 652 | (5,546) |

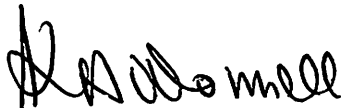
MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Accountants' Report

Accountants' report to the directors of
MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

You consider that the company is exempt from an audit for the year ended 31 August 2020. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.



KATHY O DONNELL FCCA MAAT
Chartered Certified Accountants

35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

31 October 2020

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

Treasurers' Report

I approve these account which comprise of the Profit and Loss Account , Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the accounting basis as set out in note 1, and for providing all the information and explanations necessary for their compilation,

LISA O HALLORAN
TREASURER

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Company Information

Accountants

KATHY O DONNELL FCCA MAAT
35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Report and accounts
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Registered number
1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and Accounts

31 August 2020

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Notes to the Accounts

for the year ended 31 August 2020

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

| | | |
|--------------------------------|---------------|----------|
| 2 Tangible fixed assets | | 1 |
| Cost | | |
| At 1 September 2019 | 28,341 | |
| Additions | - | |
| Disposals | (8,140) | |
| At 31 August 2020 | <u>20,201</u> | |
| Amortisation | | |
| At 1 September 2019 | 27,097 | |
| Provided during the year | 502 | |
| On disposals | (8,140) | |
| At 31 August 2020 | <u>19,459</u> | |
| Net book value | | |
| At 31 August 2020 | <u>742</u> | |
| At 31 August 2019 | <u>1,244</u> | |

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

| | | |
|---|-------------|-------------|
| 4 Creditors: amounts falling due within one year | 2020 | 2019 |
| | 1 | 1 |
| Trade creditors | 310 | 310 |
| Obligations under finance lease and hire purchase contracts | - | - |
| | <u>310</u> | <u>310</u> |

5 Other information

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Notes to the Accounts

for the year ended 31 August 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

| | |
|---|--------------------|
| Fixtures, fittings, tools and equipment | 20% reducing value |
|---|--------------------|

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Statement of Changes in Equity
for the year ended 31 August 2020

| | Share capital | Share premium | Re- valuation reserve | Profit and loss account | Total |
|--|------------------|------------------|-----------------------------|-------------------------------|----------------|
| | 1 | 1 | 1 | 1 | 1 |
| At 1 September 2018 | - | - | - | 46,734 | 46,734 |
| Loss for the financial year | | | | (5,546) | (5,546) |
| Total comprehensive income for the financial year | <u>-</u> | <u>-</u> | <u>-</u> | <u>(5,546)</u> | <u>(5,546)</u> |
| Dividends | | | | - | - |
| Shares issued | - | - | | | - |
| Shares redeemed | - | | | | - |
| At 31 August 2019 | <u>-</u> | <u>-</u> | <u>-</u> | <u>41,188</u> | <u>41,188</u> |
| Correction of prior year errors | | | | - | - |
| Effect of retrospective changes in accounting policies | | | | - | - |
| At 31 August 2019 as restated | <u>-</u> | <u>-</u> | <u>-</u> | <u>41,188</u> | <u>41,188</u> |
| At 1 September 2019 | - | - | - | 41,188 | 41,188 |
| Loss for the financial year | | | | 652 | 652 |
| Total comprehensive income for the financial year | <u>-</u> | <u>-</u> | <u>-</u> | <u>652</u> | <u>652</u> |
| Dividends | | | | - | - |
| Shares issued | - | - | | | - |
| Shares redeemed | - | | | | - |
| At 31 August 2020 | <u>-</u> | <u>-</u> | <u>-</u> | <u>41,840</u> | <u>41,840</u> |

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

Balance Sheet

as at 31 August 2020

| | Notes | 2020 1 | 2019 1 |
|--|--------|---------------|---------------|
| Fixed assets | | | |
| Tangible assets | 2 | 742 | 1,244 |
| Investments | | - | - |
| | | <u>742</u> | <u>1,244</u> |
| Current assets | | | |
| Stocks | 20 | 20 | 20 |
| Debtors | - | - | - |
| Cash at bank and in hand | 41,388 | 40,234 | 40,234 |
| | | <u>41,408</u> | <u>40,254</u> |
| Creditors: amounts falling due within one year | 4 | (310) | (310) |
| Net Current Assets | | <u>41,098</u> | <u>39,944</u> |
| Total assets less current liabilities | | <u>41,840</u> | <u>41,188</u> |
| Creditors: amounts falling due after more than one year | | - | - |
| Provisions for liabilities | | - | - |
| Total Assets & Liabilities | | <u>41,840</u> | <u>41,188</u> |
| Capital and reserves | | | |
| Called up share capital | | - | - |
| Share premium | | - | - |
| Revaluation reserve | | - | - |
| Profit and loss account | | 41,840 | 41,188 |
| Capital Account | | <u>41,840</u> | <u>41,188</u> |

The committee are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

LISA O HALLORAN

Treasurer

Approved by the board on 31 October 2020

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Profit and Loss Account
for the year ended 31 August 2020

| | 2020 | 2019 |
|--|---------------|----------------|
| | 1 | 1 |
| Toddlers Income | 1,851 | 4,654 |
| Pre School Income | 53,071 | 72,680 |
| Voucher Income | 690 | 850 |
| Fund raising -Photos | 638 | 682 |
| Fund raising -Easy Fund | 19 | 16 |
| Fund raising -Waitrose | - | 410 |
| Fund raising -Cakes etc | 197 | 588 |
| Fund raising -Sponsored Obstacle | 35 | 682 |
| Fund raising -All my own | 150 | 586 |
| Fund raising -Nearly new | - | - |
| Sundry Income | 3,038 | 166 |
| Income - Fruit | 252 | 776 |
| Total Income | 60,280 | 82,869 |
| Interest Recd Gross | - | 74 |
| Gross Income | 60,280 | 82,943 |
| Administration expenses | 416 | 321 |
| Fund raising -Photos | 420 | 458 |
| Fund raising -Cakes etc | 3 | - |
| Fund raising -All my Own work | 127 | 400 |
| Consummables - Fruit | 234 | 457 |
| Pre School expenses | 25 | 337 |
| Toddlers expenses | - | 1,230 |
| Consummables- session activities | 221 | 247 |
| CRB checks | 182 | 421 |
| Consummables | 722 | 702 |
| Printing Postage & stationery | 478 | 869 |
| Wages Pre School | 48,332 | 67,974 |
| Wages Toddlers | 818 | 4,628 |
| Rent Pre School | 5,212 | 7,648 |
| Ofstead registration | 50 | 50 |
| Insurance | 974 | 963 |
| Training | 410 | 31 |
| Accounts charge | 460 | 520 |
| Depreciation | 502 | 311 |
| Sundries | 42 | 922 |
| Total Expenses | 59,628 | 88,489 |
| - | | |
| Profit (loss) for the financial year | 652 | (5,546) |

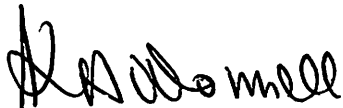
MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Accountants' Report

Accountants' report to the directors of
MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

You consider that the company is exempt from an audit for the year ended 31 August 2020. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.



KATHY O DONNELL FCCA MAAT
Chartered Certified Accountants

35 HILL LANE
BASSETTS POLE
SUTTON COLDFIELD
W MIDLANDS
B75 6LE

31 October 2020

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

Treasurers' Report

I approve these account which comprise of the Profit and Loss Account , Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the accounting basis as set out in note 1, and for providing all the information and explanations necessary for their compilation,

LISA O HALLORAN
TREASURER

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
Company Information

Accountants

KATHY O DONNELL FCCA MAAT
35 HILL LANE
BASSETTS POLE
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B75 6LE

1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905
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Registered number
1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and Accounts

31 August 2020