

LITTLE MERLINS PRE-SCHOOL

England & Wales · Charity number 1028011

Details

Other names	LITTLE MERLINS, SEAHAWK PLAYGROUP
Status	Registered
Legal form	Other
Registered	1993-11-04
Register	View on the Charity Commission register

Contact

Address	Little Merlins Preschool The Community Centre Hibernia Road Helston TR13 8DJ
Phone	01326562894
Email	little.merlins@googlemail.com

Activities

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

Activities: Little Merlins provides care for children aged 2-5 years in Helston and local surrounding area in Cornwall. We employ qualified staff to care for all our children in a purpose built building. The building provides plenty of open space for children to play, learn & develop, which includes equipment and facilities specifically for pre-school children. The building is regularly used by family service

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£137,612	£151,075	-	-
2024-08-31	£119,580	£122,175	-	-
2023-08-31	£108,595	£98,894	-	-
2022-08-31	£122,858	£99,587	-	-
2021-08-31	£83,161	£74,009	-	-
2020-08-31	£66,208	£59,698	-	-

Trustees

Name	Role	Appointed
Dr Bryan Mills		2024-10-07
Elana Harrison		2025-12-12
Megan Byrne		2025-12-15

Accounts

LITTLE MERLINS PRE-SCHOOL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST AUGUST 2025

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
INCOME				
Fees Receivable		13614		21145
Fundraising		1181		927
Cornwall County Council		122768		97182
Furlough Salary Grant		0		0
Sodexo Vouchers		0		270
Building Society Interest		49		56
DBS/DBA Grant (final)		0		0
SLC Loans		0		0
		<u>137612</u>		<u>119580</u>
EXPENDITURE				
Wages & PAYE	128133		104845	
Telephone and Internet	942		1074	
Postage and Stationery	396		420	
Photocopier Rental	767		637	
Shopping	3533		2264	
Repairs and Renewals	2416		169	
Insurance	878		745	
Fees, Licences and Subscriptions	542		202	
Toys and Equipment	2269		1976	
Household and Cleaning	1801		1266	
Sundry Expenses	772		262	
Workwear, Protective Clothing/PPE	500		213	
Accountancy	1501		1180	
Garden Improvements	198		602	
Depreciation	3306		2151	
Staff Training	243		1123	
Gifts	371		106	
Streamline machine	0		0	
Worldpay Fees	0		0	
Van Hire/School Trips	370		398	
DBS/Health Checks	0		169	
Entertainment	1758		1322	
Advertising/Website	169		672	
Room Hire	0		187	
Online portal Tapestry	210		192	
		<u>151075</u>		<u>122175</u>
EXCESS OF EXPENDITURE OVER INCOME		<u><u>-13463</u></u>		<u><u>-2595</u></u>

Accounts

LITTLE MERLINS PRE-SCHOOL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST AUGUST 2024

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
INCOME				
Fees Receivable		21145		25073
Fundraising		927		133
Cornwall County Council		97182		82065
Furlough Salary Grant		0		0
Sodexo Vouchers		270		660
Building Society Interest		56		33
DBS/DBA Grant (final)		0		0
SLC Loans		0		631
		<u>119580</u>		<u>108595</u>
 EXPENDITURE				
Wages & PAYE	104845		84775	
Telephone and Internet	1074		822	
Postage and Stationery	420		414	
Photocopier Rental	637		424	
Shopping	2264		1522	
Repairs and Renewals	169		0	
Insurance	745		739	
Fees, Licences and Subscriptions	202		134	
Toys and Equipment	1976		973	
Household and Cleaning	1266		1326	
Sundry Expenses	262		233	
Workwear, Protective Clothing/PPE	213		134	
Accountancy	1180		1282	
Garden Improvements	602		176	
Depreciation	2151		3059	
Staff Training	1123		195	
Gifts	106		746	
Streamline machine	0		0	
Worldpay Fees	0		0	
Van Hire/School Trips	398		784	
DBS/Health Checks	169		291	
Entertainment	1322		440	
Advertising/Website	672		255	
Room Hire	187		0	
Online portal Tapestry	192		170	
		<u>122175</u>		<u>98894</u>
EXCESS OF EXPENDITURE OVER INCOME		<u><u>-2595</u></u>		<u><u>9701</u></u>

Accounts

LITTLE MERLINS PRE-SCHOOL
BALANCE SHEET AS AT 31ST AUGUST 2023

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
FIXED ASSETS:				
Computer and Office Equipment at 31.08.22	285		380	
Additions	<u>31</u>		<u>0</u>	
	316		380	
Less: Depreciation	<u>79</u>		<u>95</u>	
		237		285
Play Equipment @ 31.08.22	7229		2203	
Additions	<u>476</u>		<u>7435</u>	
	7705		9638	
Less: Depreciation	<u>1926</u>		<u>2409</u>	
		5779		7229
Other Equipment @ 31.8.22	3916		3241	
Additions	<u>301</u>		<u>1980</u>	
	4217		5221	
Less: Depreciation	<u>1054</u>		<u>1305</u>	
		3163		3916
		<u>9179</u>		<u>11430</u>
CURRENT ASSETS:				
Debtors	0		0	
Lloyds TSB account	47		47	
Natwest Business Reserve (Special Needs Fund)	3844		3809	
Natwest Account	68508		56591	
Cash in Hand	<u>8</u>		<u>8</u>	
	72407		60455	
CURRENT LIABILITIES:				
Sundry Creditors	<u>0</u>		<u>0</u>	
<u>NET CURRENT ASSETS</u>		<u>72407</u>		<u>60455</u>
		<u>81586</u>		<u>71885</u>
FINANCED BY:				
CAPITAL ACCOUNT:				
Balance brought forward		71885		48614
Excess of Income over Expenditure		<u>9701</u>		<u>23271</u>
		<u>81586</u>		<u>71885</u>

LITTLE MERLINS PRE-SCHOOL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST AUGUST 2023

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
INCOME				
Fees Receivable		25073		35855
Fundraising		133		1161
Cornwall County Council		82065		70177
Furlough Salary Grant		0		0
Sodexo Vouchers		660		0
Building Society Interest		33		2
DBS/DBA Grant (final)		0		15603
SLC Loans		631		60
		<u>108595</u>		<u>122858</u>
EXPENDITURE				
Wages & PAYE	84775		80609	
Telephone and Internet	822		579	
Postage and Stationery	414		151	
Photocopier Rental	424		488	
Shopping	1522		1916	
Repairs and Renewals	0		3115	
Insurance	739		551	
Fees, Licences and Subscriptions	134		145	
Toys and Equipment	973		2345	
Household and Cleaning	1326		491	
Sundry Expenses	233		777	
Workwear, Protective Clothing/PPE	134		373	
Accountancy	1282		1129	
Garden Improvements	176		996	
Depreciation	3059		3809	
Staff Training	195		281	
Gifts	746		453	
Streamline machine	0		-	
Worldpay Fees	0		172	
Van Hire/School Trips	784		914	
DBS/Health Checks	291		-	
Entertainment	440		75	
Advertising/Website	255		66	
Online portal Tapestry	170		152	
		<u>98894</u>		<u>99587</u>
EXCESS OF INCOME OVER EXPENDITURE		<u>9701</u>		<u>23271</u>

LITTLE MERLINS PRE-SCHOOL
BALANCE SHEET AS AT 31ST AUGUST 2023

We have obtained the information and explanations which to the best of our knowledge and belief were necessary for the preparation of the Preschool's accounts. In our opinion, proper books of account have been kept by the Treasurer so far as appears from our examination of those books. We have prepared the attached Balance Sheet and annexed Profit and Loss Account which are in accordance with the books of account. In our opinion and to the best of our knowledge and according to the explanations given to us the Balance Sheet of the Club at 31st August 2023 and the Income and Expenditure Account for the year ended that date give an accurate account of the Pre-school's finances.

01-Nov-23

PRYOR, BEGENT, FRY & CO

97 MENEAGE STREET, HELSTON, CORNWALL

CHARTERED ACCOUNTANTS

Signed

Chairperson

Accounts

LITTLE MERLINS PRE-SCHOOL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST AUGUST 2022

	<u>2022</u>		<u>2021</u>
	£	£	£
INCOME			
Fees Receivable	35855		27074
Fundraising	1161		168
Cornwall County Council	70177		45006
Furlough Salary Grant	0		1357
Building Society Interest	2		0
DBS/DBA Grant (final)	15603		9536
SLC Loans	60		20
	<u>122858</u>		<u>83161</u>
 EXPENDITURE			
Wages & PAYE	80609	56628	
Telephone and Internet	579	484	
Postage and Stationery	151	183	
Photocopier Rental	488	623	
Shopping	1916	1513	
Repairs and Renewals	3115	5560	
Insurance	551	488	
Fees, Licences and Subscriptions	145	104	
Toys and Equipment	2345	2066	
Household and Cleaning	491	515	
Sundry Expenses	777	386	
Workwear, Protective Clothing/PPE	373	367	
Accountancy	1129	810	
Garden Improvements	996	202	
Depreciation	3809	1941	
Staff Training	281	874	
Gifts	453	569	
Streamline machine	-	226	
Worldpay Fees	172		
Van Hire/School Trips	914	0	
DBS/Health Checks	-	145	
Boosie Bounce	75		
Advertising/Website	66	204	
Online portal Tapestry	152	121	
	<u>99587</u>		<u>74009</u>
EXCESS OF INCOME OVER EXPENDITURE	<u><u>23271</u></u>		<u><u>9152</u></u>

LITTLE MERLINS PRE-SCHOOL
BALANCE SHEET AS AT 31ST AUGUST 2022

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
FIXED ASSETS:				
Computer and Office Equipment at 31.08.21	380		507	
Additions	<u>0</u>		<u>0</u>	
	380		507	
Less: Depreciation	<u>95</u>		<u>127</u>	
		285		380
 Play Equipment @ 31.08.21	 2203		 1022	
Additions	<u>7435</u>		<u>1915</u>	
	9638		2937	
Less: Depreciation	<u>2409</u>		<u>734</u>	
		7229		2203
 Other Equipment @ 31.8.21	 3241		 526	
Additions	<u>1980</u>		<u>3795</u>	
	5221		4321	
Less: Depreciation	<u>1305</u>		<u>1080</u>	
		3916		3241
		<u>11430</u>		<u>5824</u>
 CURRENT ASSETS:				
Debtors	0		896	
Lloyds TSB account	47		47	
Natwest Business Reserve (Special Needs Fund)	3809		3807	
Natwest Account	56591		38653	
Cash in Hand	<u>8</u>		<u>8</u>	
	60455		43411	
 CURRENT LIABILITIES:				
Sundry Creditors	<u>0</u>		<u>621</u>	
 <u>NET CURRENT ASSETS</u>		60455		42790
		<u>71885</u>		<u>48614</u>
 FINANCED BY:				
CAPITAL ACCOUNT:				
Balance brought forward		48614		39462
Excess of Income over Expenditure		<u>23271</u>		<u>9152</u>
		<u>71885</u>		<u>48614</u>

LITTLE MERLINS PRE-SCHOOL
BALANCE SHEET AS AT 31ST AUGUST 2022

We have obtained the information and explanations which to the best of our knowledge and belief were necessary for the preparation of the Preschool's accounts. In our opinion, proper books of account have been kept by the Treasurer so far as appears from our examination of those books. We have prepared the attached Balance Sheet and annexed Profit and Loss Account which are in accordance with the books of account. In our opinion and to the best of our knowledge and according to the explanations given to us the Balance Sheet of the Club at 31st August 2022 and the Income and Expenditure Account for the year ended that date give an accurate account of the Pre-school's finances.

2nd March 2023

PRYOR, BEGENT, FRY & CO

97 MENEAGE STREET, HELSTON, CORNWALL

CHARTERED ACCOUNTANTS

Signed 

Chairperson

PRYOR BEGENT FRY & CO.

CHARTERED ACCOUNTANTS

97 Meneage Street, Helston.
Cornwall TR13 8RE
Tel: 01326 562276
Fax: 01326 564208
E-mail: pbf.helston@btconnect.com

Our Ref: **AJF/KAR**
Your Ref:

Date: **2 March 2023**

A.J. Fry, FCA
E.T. Pascoe, BA (Econ), FCA

The Trustees
Little Merlins Preschool
The Community Centre
Hibernia Road
Helston
TR13 8DJ

Dear Sirs

We enclose the income and expenditure account and balance sheet for the year ended 31 August 2022. Please sign this where indicated and return it to us. We also enclose a further two bound copies, one for The Charity Commission and the other for your retention. There is also enclosed the relevant Examiner's Certificate, should this be required when filing the accounts with The Charity Commission.

Income from this year has increased very substantially, with fees rising from £27,074 to £35,855 and Cornwall Council revenue from £45,006 to £70,177. In addition, the grant from DBS/DBA had also increased from £9,536 to £15,603. Overall, this increased the gross income by £39,697.

Understandably, the wages increased substantially from £56,628 to £80,609. Repairs and renewals have reduced by £2,000, although depreciation due to the additional equipment purchased during the year, increased by the same amount. Overall, expenses were £25,000 higher, which was however rather less than the increase in revenue. This led to a surplus of £23,274 compared to £9,152 in the previous year.

There was a total of £9,450 spent on additional equipment. The bank balance however increased from £38,653 to £56,591 and reflected the higher surplus less the expenditure on fixed assets.

Patently, this was a very successful year and showed a considerable increase in numbers, as evidenced by the income and the higher wages. It is probably fair to say that this level of income is the highest the organisation has received to date.

As this concludes our work for the year, I enclose a note of my firm's charges for your kind attention in due course.

Yours faithfully


A.J. Fry

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Independent Examiner's Report to the Trustees Little Merlins Preschool

We report on the accounts of the Trust for the year ended 31st August 2022, which are set out on the attached pages.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this period (under section 144 of The Charities Act 2011 (The Charities Act), and that an independent examination is needed. It is our responsibility to:

- Examine the accounts (under section 145 of The Charities Act),
- To follow the procedures laid down in the General Directions given by The Charity commission (under section 145(5)(B) of The Charities Act, and
- To state whether particular matters have come to our attention.

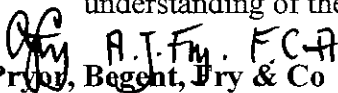
Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of The Charities Act
 - To prepare accounts which accord with the accounting records and comply with the account requirements of The Charities Act have not been met
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


A.J. Fry, FCA
Pryor, Beagent, Fry & Co

CHARTERED ACCOUNTANT

97 Meneage Street,
Helston,
Cornwall.
TR13 8RE

Dated 02.03.2023

Accounts

Little Merlins Pre-School
Report of the Trustees
For year ended 31st August 2021

The trust provides sessions for children of pre-school age ranging from 0-5years. A large proportion of the income is provided through the Government's voucher (funding) scheme. During this year income has increased in total from £66,208 to £83,161 with £4081 increase in Council funding and direct fees (non funded children) £4989 higher. In addition the trust received a grant of £9536 which contributed substantially to the total increase.

Total expenditure has understandably increased again this year, particularly wages which were £4317 higher which is to be expected with the changes to minimum wage, the increase in staff numbers to cover the increased children attending sessions (particularly younger children where a higher staff ratio are required), toys and equipment £876 higher. A big difference this year was in the repairs and renewals category which was £5325 higher than the previous year, but this included £4403.48 for the wetpour resurfacing which was carried out on our outdoor play area and meant the surface is now safe for play outdoors in all weather conditions, which has been very necessary during the Covid regulations. £18,392. There was also expenditure upon new equipment of £1915 and other equipment of £3795, being principally the climbing frame, pergola and shed, all of which have enhanced our outdoor area.

The net excess of £9152 is an increase on the previous year's figure but this was mainly due to the grant of £9536 and if this had not been received there would have been a small loss of £384. However, the repair expenditure is unusual and unlikely to recur in future years.

The trust maintains a special needs reserve fund of £3807 as its mainstream reserve, whilst the bank balance has increased to £38,653. The trust continues to improve the level of reserves and are satisfied with the progress made in this year.

There were no serious incidents which required the Trust to make any formal report to the Charity Commission occurring during this period of accounts.

Emma Lemon
Chairperson
Little Merlins Pre-School Committee

**LITTLE MERLINS PRE-SCHOOL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST AUGUST 2021**

	2021	2020
INCOME		
Fees Receivable	27074	22085
Fundraising	168	302
Cornwall County Council	45006	40925
Furlough Salary Grant	1357	2890
Building Society Interest	0	6
RN and RM Charity Grant	9536	-
Photos	20	-
	<u>83161</u>	<u>66208</u>
EXPENDITURE		
Wages & PAYE	56628	52311
Telephone and Internet	484	499
Postage and Stationery	183	186
Photocopier Rental	623	648
Shopping	1513	654
Repairs and Renewals	5560	235
Insurance	488	487
Fees, Licences and Subscriptions	104	50
Toys and Equipment	2066	1190
Household and Cleaning	515	231
Sundry Expenses	386	236
Workwear, Protective Clothing/PPE	367	218
Accountancy	810	795
Garden Improvements	202	0
Depreciation	1941	685
Staff Training	874	238
Gifts	569	40
Streamline machine	226	191
Superstrikers/Zumba	0	235
DBS/Health Checks	145	0
Advertising/Website	204	450
Online portal Tapestry	121	119
	<u>74009</u>	<u>59698</u>
	<u>9152</u>	<u>6510</u>

**LITTLE MERLINS PRE-SCHOOL
BALANCE SHEET AS AT 31ST AUGUST 2021**

	2021	2020
FIXED ASSETS:		
Computer and Office Equipment at 31.08.20		
Additions	507	517
	0	159
	507	676
Less: Depreciation	127	169
	380	507
Play Equipment @ 31.08.20	1022	778
Additions	1915	585
	2937	1363
Less: Depreciation	734	341
	2203	1022
Other Equipment @ 31.8.20	526	701
Additions	3795	
	4321	175
Less: Depreciation	1080	
	3241	526
	5824	2055
CURRENT ASSETS:		
Debtors	896	379
Lloyds TSB account	47	47
Natwest Business Reserve (Special Needs Fund)	3807	3807
Natwest Account	38653	33972
Cash in Hand	8	8
	43411	38213
CURRENT LIABILITIES:		
Sundry Creditors	621	806
NET CURRENT ASSETS	42790	37407
FINANCED BY:		
CAPITAL ACCOUNT:		
Balance brought forward	9152	6510
Excess of Income over Expenditure	48614	39462
	48614	39462

**LITTLE MERLINS PRE-SCHOOL
BALANCE SHEET AS AT 31ST AUGUST 2021**

We have obtained the information and explanations which to the best of our knowledge and belief were necessary for the preparation of the Preschool's accounts. In our opinion, proper books of account have been kept by the Treasurer so far as appears from our examination of those books. We have prepared the attached Balance Sheet and annexed Profit and Loss Account which are in accordance with the books of account. In our opinion and to the best of our knowledge and according to the explanations given to us the Balance Sheet of the Club at 31st August 2021 and the Income and Expenditure Account for the year ended that date give an accurate account of the Pre-school's finances.

Myer, Bagent, Fry & Co
PRYOR, BEGENT, FRY & CO

30th November 2021

97 MENEAGE STREET, HELSTON, CORNWALL

CHARTERED ACCOUNTANTS

Chairperson

Signed

E. Loman

Independent Examiner's Report to the Trustees Little Merlins Preschool

We report on the accounts of the Trust for the year ended 31st August 2021, which are set out on the attached pages.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this period (under section 144 of The Charities Act 2011 (The Charities Act), and that an independent examination is needed. It is our responsibility to:

- Examine the accounts (under section 145 of The Charities Act),
- To follow the procedures laid down in the General Directions given by The Charity commission (under section 145(5)(B) of The Charities Act, and
- To state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of The Charities Act
 - To prepare accounts which accord with the accounting records and comply with the account requirements of The Charities Act have not been met
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

 **A.J. Fry FCA**
Pryor, Begent, Fry & Co
CHARTERED ACCOUNTANT

97 Meneage Street,
Helston,
Cornwall.
TR13 8RE

Dated 30.11.2021

Accounts

LITTLE MERLINS PRE-SCHOOL
BALANCE SHEET AS AT 31ST AUGUST 2020

We have obtained the information and explanations which to the best of our knowledge and belief were necessary for the preparation of the Preschool's accounts. In our opinion, proper books of account have been kept by the Treasurer so far as appears from our examination of those books. We have prepared the attached Balance Sheet and annexed Profit and Loss Account which are in accordance with the books of account. In our opinion and to the best of our knowledge and according to the explanations given to us the Balance Sheet of the Club at 31st August 2019 and the Income and Expenditure Account for the year ended that date give an accurate account of the Pre-school's finances.

9th December 2020

Prior Regent Fy Co
PRYOR, BEGENT, FRY & CO

97 MENEAGE STREET, HELSTON, CORNWALL

CHARTERED ACCOUNTANTS

Signed *E. Lemon*

Chairperson

LITTLE MERLINS PRE-SCHOOL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST AUGUST 2020

	<u>2020</u>		<u>2019</u>	
	£	£	£	£
INCOME				
Fees Receivable		22085		24142
Fundraising		302		280
Cornwall County Council		40925		35042
Furlough Salary Grant		2890		-
Building Society Interest		6		7
		<u>66208</u>		<u>59471</u>
EXPENDITURE				
Wages & PAYE	52311		48042	
Telephone and Internet	499		501	
Postage and Stationery	186		181	
Photocopier Rental	648		746	
Shopping	654		818	
Repairs and Renewals	235		83	
Insurance	487		480	
Fees, Licences and Subscriptions	50		50	
Toys and Equipment	1190		708	
Household and Cleaning	231		444	
Sundry Expenses	236		96	
Workwear & Protective Clothing	218		146	
Accountancy	795		775	
Trips & Events	0		367	
Depreciation	685		665	
Staff Training	238		888	
Gifts	40		256	
Streamline machine	191		193	
Superstrikers/Zumba	235		330	
DBS/Health Checks	0		68	
Advertising/Website	450		74	
Online portal Tapestry	119		119	
		<u>59698</u>		<u>56030</u>
EXCESS OF INCOME OVER EXPENDITURE		<u><u>6510</u></u>		<u><u>3441</u></u>

Independent Examiner's Report to the Trustees Little Merlins Preschool

We report on the accounts of the Trust for the year ended 31st August 2020, which are set out on the attached pages.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this period (under section 144 of The Charities Act 2011 (The Charities Act), and that an independent examination is needed. It is our responsibility to:

- Examine the accounts (under section 145 of The Charities Act),
- To follow the procedures laid down in the General Directions given by The Charity commission (under section 145(5)(B) of The Charities Act, and
- To state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of The Charities Act
 - To prepare accounts which accord with the accounting records and comply with the account requirements of The Charities Act have not been met
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Pryor, Begent, Fry & Co
CHARTERED ACCOUNTANT

97 Meneage Street,
Helston,
Cornwall.
TR13 8RE

Dated 09.12.2020