

MERRY GO ROUND PRE-SCHOOL AND TODDLER GROUP (STOKENHAM)

England & Wales · Charity number 1039722

Details

Other names	MERRY GO ROUND UNDER FIVES, MERRYGOROUND PRESCHOOL
Status	Registered
Legal form	Other
Registered	1994-07-28
Register	View on the Charity Commission register

Contact

Address	Merry Go Round Pre School Stokenham Area Primary School Stokenham Kingsbridge TQ7 2SJ
Phone	01548581440
Email	info@merrygorounddevon.com
Website	www.merrygorounddevon.com

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 RUNNING OF A PRE-SCHOOL AND TODDLER GROUP.

Classification

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

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£90,091	£80,144	-	-
2023-08-31	£89,485	£68,522	-	-
2022-08-31	£84,432	£66,025	-	-
2021-08-31	£70,869	£51,078	-	-
2020-08-31	£41,120	£44,397	-	-

Trustees

Name	Role	Appointed
Hannah Watt	Chair	2023-09-28
Hannah Pearse		2021-01-20
Helena Osborne		2022-11-03
Roxy Raymond		2021-03-24

Accounts



Trustees' Annual Report for the period

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

Section A Reference and administration details

Charity name Merry Go Round Preschool and Toddler Group (Stokenham)

Other names charity is known by

Registered charity number (if any) 1039722

Charity's principal address Stokenham Area Primary School,

Stokenham

Kingsbridge

Postcode TQ7 2SJ

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	Hannah Watt	Chair		
2	Hannah Pearse	Treasurer		
3	Beth Compton	Secretary		
4	Helena Osborne			
6	Jo Waldock			
7	Roxy Raymond			
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)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution Adopted March 2012
How the charity is constituted (eg. trust, association, company)	By PLA 2011 constitution
Trustee selection methods (eg. appointed by, elected by)	Election/re-election by committee members at the AGM

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.	All committee members are Ofsted DBS checked
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Section C Objectives and activities

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

The main aim of the charity is to care for children under statutory school age with a focus on having fun, learning through play, and developing positive wellbeing.

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)

The running of a preschool and toddler group and to provide first rate preschool care for children.

The charity operates within the following agreed aims and ethos:

Provide a nurturing, child-led, supportive environment - focus on the emotional wellbeing of the children to maximise their development

Celebrate individuality - engage every child in ways that are appropriate and meaningful to them

Encourage play-based learning - support healthy brain development, curiosity, exploration and confidence

Foster a family-like atmosphere - encourage relationships, kindness, empathy and compassion

Provide regular opportunities for learning in the outdoors – regular beach trips and outings, as well as daily use of the preschool’s natural outdoor space

Encourage involvement in the wider local community - visit other groups within the community, regular fundraisers, organised beach cleans and other community events.

In agreeing the above objectives the charity trustees gave careful consideration to the Charity Commission’s public benefit guidance. The preschool is registered with the local LEA and receives funding for applicable children.

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.

Section D Achievements and performance

Section D	Achievements and performance
Summary of the main achievements of the charity during the year	Merry Go Round preschool had a great year in 2023-2024. Attendance and new sign-ups continues to be high. Our strong ethos and the style of the setting has meant that the preschool has been a popular choice for new parents, with many placing their children on a waiting list for future spaces at the setting. Our fundraising activities included another successful Bingo night. This has enabled us to invest in new toys and resources for the preschool as well as an additional secure shed to keep cleaning and other chemical products in away from the main setting.

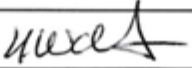
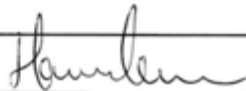
Section E	Financial review
Brief statement of the charity's policy on reserves	Reserves are held to meet unplanned, short-term financial needs and as an emergency redundancy fund. The trustees review this at regular intervals. The redundancy liability is recalculated on an annual basis.
Details of any funds materially in deficit	
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. The main source of on-going funding is in the form of subscriptions received for attending the Pre-school (parent fees) and Local Authority grants for Early Years childcare. There are also a number of fundraising events that happen throughout the year. Income for the year was £90,591 Costs associated with our charitable activities totalled £80,144 leaving a surplus of £10,447 for the year. There are no concerns as the charity is in a good financial position.	

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)	Hannah Watt	Hannah Pearse
Position (eg Secretary, Chair, etc)	Chair	Treasurer

Date 27th June 2025

**MERRY GO ROUND PRE SCHOOL & TODDLER GROUP
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**



Vincent & Co Accountants Ltd
Certified Public Accountant
37 Shiphay Lane
Torquay
Devon
TQ2 7DU

Merry Go Round Pre School & Toddler Group
Contents

	Page
Company Information	1
Director's Report	2
Accountant's Report	3
Income and Expenditure Account	4
Balance Sheet	5
Notes to the Financial Statements	6—7
The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	8

Merry Go Round Pre School & Toddler Group
Company Information
For The Year Ended 31 August 2024

Company Number	01039722
Registered Office	Hannah Pearse Stokeham Area Primary School Kingsbridge Devon TQ7 2SJ
Accountants	Vincent & Co Accountants Ltd Certified Public Accountant 37 Shiphay Lane Torquay Devon TQ2 7DU

Merry Go Round Pre School & Toddler Group
Company No. 01039722
Director's Report For The Year Ended 31 August 2024

The director presents his report and the financial statements for the year ended 31 August 2024.

Directors

The director who held office during the year were as follows:

Statement of Director's Responsibilities

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The director is responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

By order of the board

Date

Merry Go Round Pre School & Toddler Group
Accountant's Report
For The Year Ended 31 August 2024

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 August 2024 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

Date

Vincent & Co Accountants Ltd
Certified Public Accountant
37 Shiphay Lane
Torquay
Devon
TQ2 7DU

Merry Go Round Pre School & Toddler Group
Income and Expenditure Account
For The Year Ended 31 August 2024

	Notes	2024 £	2023 £
TURNOVER		90,091	89,364
Cost of sales		(2,078)	(1,868)
GROSS SURPLUS		88,013	87,496
Administrative expenses		(78,066)	(66,654)
Other operating income		500	-
OPERATING SURPLUS		10,447	20,842
Other interest receivable and similar income		402	122
SURPLUS FOR THE FINANCIAL YEAR			

The notes on pages 6 to 7 form part of these financial statements.

Merry Go Round Pre School & Toddler Group
Balance Sheet
As At 31 August 2024

		2024	2023
	Notes	£	£
FIXED ASSETS			
CURRENT ASSETS			
Debtors	5	2,361	2,372
Cash at bank and in hand		69,328	71,918
		71,689	74,290
Creditors: Amounts Falling Due Within One Year	6	(1,972)	(2,943)
NET CURRENT ASSETS (LIABILITIES)		69,717	71,347
TOTAL ASSETS LESS CURRENT LIABILITIES		69,717	71,347
NET ASSETS		69,717	71,347
Income and Expenditure Account		69,717	71,347
MEMBERS' FUNDS		69,717	71,347

For the year ending 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Date

The notes on pages 6 to 7 form part of these financial statements.

Merry Go Round Pre School & Toddler Group
Notes to the Financial Statements
For The Year Ended 31 August 2024

1. General Information

Merry Go Round Pre School & Toddler Group is a private company, limited by guarantee, incorporated in England & Wales, registered number 01039722. The registered office is Hannah Pearse, Stokeham Area Primary School, Kingsbridge, Devon, TQ7 2SJ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

3. Average Number of Employees

Average number of employees, including directors, during the year was: 5 (2023: 4)

4. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 September 2023	7,569
As at 31 August 2024	7,569
Depreciation	
As at 1 September 2023	7,569
As at 31 August 2024	7,569
Net Book Value	
As at 31 August 2024	-
As at 1 September 2023	-

5. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	1,117	512
Prepayments and accrued income	1,244	984
Net wages	-	876
	2,361	2,372

Merry Go Round Pre School & Toddler Group
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2024

6. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	-	297
Other taxes and social security	491	595
Other creditors	131	151
Accruals and deferred income	1,350	1,900
	<u>1,972</u>	<u>2,943</u>
	<u><u>1,972</u></u>	<u><u>2,943</u></u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Merry Go Round Pre School & Toddler Group
Detailed Income and Expenditure Account
For The Year Ended 31 August 2024

	2024		2023	
	£	£	£	£
TURNOVER				
DCC Funded Hours		67,626		74,440
Self funded hours		20,310		12,452
Fundraising		1,821		2,285
Snack donations		334		142
Donations		-		45
		<u>90,091</u>		<u>89,364</u>
COST OF SALES				
Subcontractor costs	238		260	
Other direct costs	<u>1,840</u>		<u>1,608</u>	
		<u>(2,078)</u>		<u>(1,868)</u>
GROSS SURPLUS		<u>88,013</u>		<u>87,496</u>
Administrative Expenses				
Wages and salaries	59,624		52,209	
Employers pensions - defined contributions scheme	847		775	
Staff training	320		160	
Staff entertaining	632		200	
Rent	2,600		2,550	
Light and heat	1,710		1,873	
Repairs and maintenance	7,082		2,938	
Cleaning	157		81	
Insurance	1,873		1,998	
Printing, postage and stationery	346		413	
Advertising and marketing costs	-		30	
Telecommunications	640		581	
Accountancy fees	1,190		918	
Legal fees	-		59	
Consultancy fees	-		585	
Subscriptions	363		451	
Payroll fees	545		545	
Bank charges	65		72	
Bad debts written off	1		-	
Sundry expenses	<u>71</u>		<u>216</u>	
		<u>(78,066)</u>		<u>(66,654)</u>
Other Operating Income				
Grants and subsidies received	<u>500</u>		<u>-</u>	
		<u>500</u>		<u>-</u>
OPERATING SURPLUS		<u>10,447</u>		<u>20,842</u>
Other interest receivable and similar income				
Bank interest receivable	<u>402</u>		<u>122</u>	
		<u>402</u>		<u>122</u>
SURPLUS FOR THE FINANCIAL YEAR		<u><u>10,849</u></u>		<u><u>20,964</u></u>



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

by Name

MERRY GO ROUND PRE-SCHOOL AND TODDLERS GROUP
(STOKENHAM)

On accounts for the year ended

31ST AUGUST 2024

Charity no
(if any)

1039722

Set out on pages

1 TO 15

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

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

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

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

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

Signed:

Date:

30TH JUNE 2025

Name:

STEPHEN VINCENT

Relevant professional

CERTIFIED PUBLIC ACCOUNTANT

qualification(s) or body
(if any):

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Address:

Section B

Disclosure

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

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

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Accounts



Trustees' Annual Report for the period

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

Section A Reference and administration details

Charity name Merry Go Round Preschool and Toddler Group (Stokenham)

Other names charity is known by

Registered charity number (if any) 1039722

Charity's principal address Stokenham Area Primary School,

Stokenham

Kingsbridge

Postcode TQ7 2SJ

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	Hannah Watt	Chair	From October 2023	
2	Hannah Pearse	Treasurer		
3	Beth Compton	Secretary	From October 2023	
4	Helena Osborne			
5	Rhona Jardine			
6	Jo Waldock			
7	Roxy Raymond			
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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)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution Adopted March 2012
How the charity is constituted (eg. trust, association, company)	By PLA 2011 constitution
Trustee selection methods (eg. appointed by, elected by)	Election/re-election by committee members at the AGM

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.	All committee members are Ofsted DBS checked
---	---

Section C Objectives and activities

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

The main aim of the charity is to care for children under statutory school age with a focus on having fun, learning through play, and developing positive wellbeing.

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)

The running of a preschool and toddler group and to provide first rate preschool care for children.

The charity operates within the following agreed aims and ethos:

Provide a nurturing, child-led, supportive environment - focus on the emotional wellbeing of the children to maximise their development

Celebrate individuality - engage every child in ways that are appropriate and meaningful to them

Encourage play-based learning - support healthy brain development, curiosity, exploration and confidence

Foster a family-like atmosphere - encourage relationships, kindness, empathy and compassion

Provide regular opportunities for learning in the outdoors - weekly forest school sessions, beach trips and outings, as well as daily use of the preschool's natural outdoor space

Encourage involvement in the wider local community - visit other groups within the community, regular fundraisers, organised beach cleans and other community events.

In agreeing the above objectives the charity trustees gave careful consideration to the Charity Commission's public benefit guidance. The preschool is registered with the local LEA and receives funding for applicable children.

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.

Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Merry Go Round preschool had a good year in 2022-2023. The number of children attending the setting increased with an influx of families to the area following the COVID-19 pandemic. Our strong ethos and the style of the setting has meant that the preschool has been a popular choice for new parents, with many placing their children on a waiting list for future spaces at the setting.

Our fundraising activities included a very successful Bingo fundraiser where funds were raised for a new summer house and shed. The summerhouse is particularly useful as a learning space in which the 'rising-5's' can start their preparation for transitioning to reception class in the local Primary School.

Our forest school has continued to be very popular, and this fits in perfectly with our ethos of encouraging outdoor play. The same can be said for our wonderful garden.

Section E

Financial review

Brief statement of the charity's policy on reserves

Reserves are held to meet unplanned, short-term financial needs and as an emergency redundancy fund. The trustees review this at regular intervals. The redundancy liability is recalculated on an annual basis.

Details of any funds materially in deficit

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.

The main source of on-going funding is in the form of subscriptions received for attending the Pre-school (parent fees) and Local Authority grants for Early Years childcare. There are also a number of fundraising events that happen throughout the year.

Income for the year was £89,485

Costs associated with our charitable activities totalled £68,522, leaving a surplus of £20,964.

There are no concerns as the charity is in a good financial position.

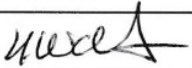
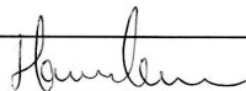
Section F

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)	Hannah Watt	Hannah Pearse
Position (eg Secretary, Chair, etc)	Chair	Treasurer

Date 7th June 2024



MERRY GO ROUND PRE-SCHOOL AND TODDLER G			Charity No (if any)		CC17a
Annual accounts for the period					
1ST September 2022		To	31st August 2023		

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			74,485	-	-	74,485	63,309
Voluntary income		S01	14,879	-	-	14,879	21,119
Activities for generating funds		S02	-	-	-	-	-
Investment income		S03	122	-	-	122	4
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	89,486	-	-	89,486	84,432
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	68,522	-	-	68,522	66,025
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	68,522	-	-	68,522	66,025
Net incoming/(outgoing) resources before transfers		S14	20,964	-	-	20,964	18,407
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	20,964	-	-	20,964	18,407
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	20,964	-	-	20,964	18,407
Total funds brought forward		S20	50,383	-	-	50,383	31,976
Total funds carried forward		S21	71,347	-	-	71,347	50,383

Section B Balance sheet

	Note	Unrestricted	Restricted	Endowment	Total this	Total last
		funds	income	funds	year	year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	2,372	-	-	2,372	1,290
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	71,918	-	-	71,918	51,662
Total current assets	B09	74,290	-	-	74,290	52,952
Creditors: amounts falling due within one year (Note 12)	B10	2,943	-	-	2,943	2,569
Net current assets/(liabilities)	B11	71,347	-	-	71,347	50,383
Total assets less current liabilities	B12	71,347	-	-	71,347	50,383
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	71,347	-	-	71,347	50,383
Funds of the Charity						
Unrestricted funds	B16	-			-	-
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	-	-	-	-	-

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

Signature	Print Name	Date of approval

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick "Accounting Standards";
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick "Financial Reporting Standards for Smaller Enterprises (FRSSE)".

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - the trustees are virtually certain they will receive the resources; and - the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations and gifts	45	145
	Grants provided by government	74,440	62,650
		-	-
	Council grant	-	513
		-	-
	Total	74,485	63,308
Activities for generating funds	Fees paid by parents	12,452	18,263
	Fund raising	2,285	2,521
	Snack donations	142	335
		-	-
		-	-
	Total	14,879	21,119
Investment income	Bank interest	122	4
		-	-
		-	-
		-	-
		-	-
	Total	122	4
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C**Notes to the accounts****(cont)****Note 4****Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Staff costs	53,244	51,242
	Premises costs	4,423	3,485
	Repairs and maintenance	2,938	2,696
	Insurance	1,998	1,650
	Print, postages and stationery	413	323
	Advertising	30	91
	Telephone	581	601
	Accountancy	918	1,392
	Payroll Processing	545	594
	Subscriptions	451	334
	Bank charges	72	90
	Sundry costs	416	1,010
	Direct costs	1,608	1,553
	Training	160	400
	Cleaning	81	257
	Computer costs	-	308
	Legal and consultancy	644	
		-	-
	Total	68,522	66,025
Governance costs		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
918	1392

Section C	Notes to the accounts	(cont)
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Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	52,469	50,448
Employer's National Insurance costs	-	-
Pension costs	775	794
Total staff costs	53,244	51,242

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	5	5
Governance	-	-
Other	-	-
Total	5	5

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	775	794
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C	Notes to the accounts	(cont)
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Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C**Notes to the accounts****(cont)****Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	7,569	-	7,569
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	7,569	-	7,569

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				20 - 33%	

Balance brought forward	-	-	-	7,569	-	7,569
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	7,569	-	7,569

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	512.0	229.0	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	876.0	77.0	-	-
Prepayments and accrued income	984.0	984.0	-	-
Total	2,372.0	1,290.0	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	297	347	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	746	322	-	-
Accruals and deferred income	1,900	1,900	-	-
Total	2,943	2,569	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Section C	Notes to the accounts	(cont)
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Note 13 **Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name

MERRY GO ROUND PRE-SCHOOL AND TODDLERS GROUP
(STOKENHAM)

On accounts for the year ended

31ST AUGUST 2023

Charity no
(if any)

1039722

Set out on pages

1 TO 15

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

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

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

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

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

Signed:

Date:

11TH JUNE 2024

Name:

STEPHEN VINCENT FCPA

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

CERTIFIED PUBLIC ACCOUNTANT

Address:

VINCENT & CO
37 SHIPHAY LANE
TORQUAY
TQ2 7DU

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

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

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

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

Charity name: Merry Go Round Preschool and Toddler Group (Stokenham)

Charity registration number:1039722

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The main aim of the charity is the development, education and positive wellbeing of children under statutory school age.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The running of a preschool and toddler group and to provide first rate preschool care for children. The charity operates within the following agreed aims and ethos: Provide a nurturing, child-led, supportive environment - focus on the emotional wellbeing of the children to maximise their development Celebrate individuality - engage every child in ways that are appropriate and meaningful to them Encourage play-based learning - support healthy brain development, curiosity, exploration and confidence Foster a family-like atmosphere - encourage relationships, kindness, empathy and compassion Provide regular opportunities for learning in the outdoors - weekly forest school sessions, beach trips and outings, as well as daily use of the preschool's natural outdoor space Encourage involvement in the wider local community - visit other groups within the community, regular fundraisers, organised beach cleans and other community events.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In agreeing the above objectives the charity trustees gave careful consideration to the Charity Commission's public benefit guidance.
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Additional information (optional)

You may choose to include further statements where relevant about:

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

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Merry Go Round preschool had a strong year in 2021-2022 with limited disruptions from COVID-19. The number of children attending the setting has increased with an influx of families to the area following the COVID-19 pandemic. Our strong ethos and the style of the setting has meant that the preschool has been a popular choice for new parents, with many placing their children on a waiting list for future spaces at the setting. Our fundraising activities included a very successful Christmas Fair where funds were raised for a new greenhouse and vegetable garden with raised beds. This facility is designed to encourage the children to grow and care for living things as well as to gain a better understanding of where food comes from and how to cook food grown in the garden. This new facility fits well with our ethos of play-based learning.

		Our forest school has continued to be very popular, and this fits in perfectly with our ethos of encouraging outdoor play. The same can be said for our wonderful garden.
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Income for the year was £84,4329, which included £2,521 generated from fundraising, £145 in donations, and £513 as a one- off discretionary grant from the local council, relating to COVID-19. Costs associated with our charitable activities totalled £66,025, leaving a surplus of £18,407
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held in order to meet unplanned, short-term financial needs and as an emergency redundancy fund. The trustees review this at regular intervals. The redundancy liability is recalculated on an annual basis.
Amount of reserves held	Para 1.22	£12,138
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no concerns as the charity is in a good financial position.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The main source of on-going funding is in the form of subscriptions received for attending the Pre-school (parent fees) and Local Authority grants for Early Years childcare. There are also a number of fundraising events that happen throughout the year.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution Adopted March 2012
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	By PLA 2011 constitution
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election by committee members

Additional information (optional)

You may choose to include further statements where relevant about:

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

Reference and Administrative details

Charity name	Merry Go Round Preschool and Toddler Group (Stokenham)
Other name the charity uses	
Registered charity number	1039722
Charity's principal address	Stokenham Area Primary School Stokenham Kingsbridge TQ7 2SJ

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	Rosemary Beard	Chair		
2	Matthew Lethbridge	Treasurer (part)	Resigned 10/05/2022	
3	Hannah Pearse	Secretary (part) Treasurer (part)	Secretary to 10/05/2022 Treasurer from 10/05/2022	
4	Lauren Watson	Secretary (part)	Secretary from 10/05/2022	
5	Tamsin Oakley	Committee member		
6	Roxy Raymond	Committee member		

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

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

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

segregation of such assets from the charity's own assets	
--	--

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Certified public accountants	Parrott & Parrott Ltd	5F South Hams Business Park, Kingsbridge, Devon, TQ7 3QH

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

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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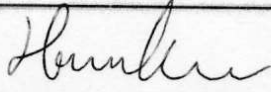
Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rosemary Beard	Hannah Pearse
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	31 st May 2023	4 th June 2023



Section A

Independent Examiner's Report

Report to the trustees/
members of

MERRY GO ROUND PRE-SCHOOL AND TODDLER GROUP (STOKENHAM)

On accounts for the year
ended

31st August 2022

Charity no
(if any)

1039722

Set out on pages

1 to 15

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

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

27th December 2022

Name:

Stephen Parrott FCCA

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

Certified Public Accountant

Address:

Parrott & Parrott Ltd
Certified Public Accountants
78 York Street
London
W1H 1DP

Section B**Disclosure**

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

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



Merry Go Round Pre School and Toddler Group (Stokenham)			Charity No (if any)	1039722	CC17a
Annual accounts for the period					
Period start date	01/09/2021	To	Period end date	31/08/2022	

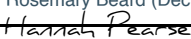
Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	63,309	-	-	63,309	54,266
Activities for generating funds		S02	21,119	-	-	21,119	16,602
Investment income		S03	4	-	-	4	1
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	84,432	-	-	84,432	70,869
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	66,025	-	-	66,025	51,078
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	66,025	-	-	66,025	51,078
Net incoming/(outgoing) resources before transfers		S14	18,407	-	-	18,407	19,791
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	18,407	-	-	18,407	19,791
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	18,407	-	-	18,407	19,791
Total funds brought forward		S20	31,976	-	-	31,976	12,185
Total funds carried forward		S21	50,383	-	-	50,383	12,185

Section B Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<i>Total fixed assets</i>	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	1,290	-	-	1,290	1,222
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	51,662	-	-	51,662	33,713
<i>Total current assets</i>	B09	52,952	-	-	52,952	34,935
Creditors: amounts falling due within one year (Note 12)	B10	2,569	-	-	2,569	2,959
<i>Net current assets/(liabilities)</i>	B11	50,383	-	-	50,383	31,976
<i>Total assets less current liabilities</i>	B12	50,383	-	-	50,383	31,976
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<i>Net assets</i>	B15	50,383	-	-	50,383	31,976
Funds of the Charity						
Unrestricted funds	B16	-			-	-
	B17	50,383			50,383	31,976
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
<i>Total funds</i>	B20	50,383	-	-	50,383	31,976

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

Signature	Print Name	Date of approval
	R Beard	17 Dec 2022
	H Pearse	15 Dec 2022
Rosemary Beard (Dec 17, 2022, 3:46pm)		
Hannah Pearse (Dec 15, 2022, 9:07am)		

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or
- and with the Charities Act.

--

 Financial Reporting Standards for Smaller Enterprises (FRSSE);

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations and Gifts	145	147
	General Grants provided by Government/other Charities	62,650	46,619
	HMRC JRS	-	-
	SHDC Coronavirus Grant	513	7,500
		-	-
	Total	63,309	54,266
Activities for generating funds	Fees from parents	18,263	14,024
	Fundraising	2,521	2,285
	Snack Donations	335	294
	Toddler Group		-
		-	-
	Total	21,119	16,603
Investment income	Bank Interest	4	1
		-	-
		-	-
		-	-
		-	-
	Total	4	1
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Staff Costs	51,242	39,858
	Premises costs	3,485	3,599
	Repairs & maintenance	2,696	1,702
	Insurance	1,650	1,562
	Print, Post & stationery	323	205
	Advertising	91	-
	Telephone	601	524
	Accountancy	1,392	1,076
	Payroll Processing	594	571
	Subscriptions	334	165
	Bank Charges	90	95
	Sundry costs	1,010	490
	Direct Costs	1,553	933
	Training	400	-
	Cleaning	257	297
	Computer Costs	308	-
	Total	66,025	51,078
Governance costs		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
1392	1076

Section C	Notes to the accounts	(cont)
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Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C**Notes to the accounts****(cont)****Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	7,569	-	7,569
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	7,569	-	7,569

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				20% - 33%	

Balance brought forward	-	-	-	7,569	-	7,569
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	7,569	-	7,569

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
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Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Section C**Notes to the accounts****(cont)****Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	229	275	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	77	-	-	-
Prepayments and accrued income	984	947	-	-
Total	1,290	1,222	-	-

Note 12 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	347	1,048	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	322	411	-	-
Accruals and deferred income	1,900	1,500	-	-
Total	2,569	2,959	-	-

12.2 Security over assets*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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Section C	Notes to the accounts	(cont)
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Note 13 **Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Section C	Notes to the accounts	(cont)
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Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Issuer Parrott & Parrott Ltd

Document generated Wed, 7th Dec 2022 14:36:36 GMT

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Parties involved with this document

Document processed	Party + Fingerprint
Thu, 15th Dec 2022 9:07:43 GMT	Hannah Pearse - Signer (64b4277cf938af95da481b7bf83ef180)
Sat, 17th Dec 2022 15:46:43 GMT	Rosemary Beard - Signer (96515561eb1b9f358edba9435bc22dbf)

Audit history log

Date	Action
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Sat, 17th Dec 2022 15:47:13 GMT	Rosemary Beard viewed the envelope. (86.163.154.133)
Sat, 17th Dec 2022 15:46:46 GMT	Rosemary Beard viewed the envelope. (86.163.154.133)
Sat, 17th Dec 2022 15:46:43 GMT	The envelope has been signed by all parties. (86.163.154.133)
Sat, 17th Dec 2022 15:46:43 GMT	Rosemary Beard signed the envelope. (86.163.154.133)
Sat, 17th Dec 2022 15:44:19 GMT	Rosemary Beard viewed the envelope. (86.163.154.133)
Sat, 17th Dec 2022 15:43:54 GMT	Rosemary Beard opened the document email. (66.249.93.206)
Sat, 17th Dec 2022 15:39:11 GMT	Rosemary Beard opened the document email. (66.249.93.205)
Thu, 15th Dec 2022 9:34:14 GMT	Document emailed to chair@merrygorounddevon.com (13.42.35.255)
Thu, 15th Dec 2022 9:34:14 GMT	Sent Rosemary Beard a reminder to sign the document. (217.41.54.233)
Thu, 15th Dec 2022 9:33:58 GMT	Document emailed to chair@merrygorounddevon.com (13.42.35.255)
Thu, 15th Dec 2022 9:33:58 GMT	Steve Parrott has changed the party Rosemary Beard's email to chair@merrygorounddevon.com (217.41.54.233)
Thu, 15th Dec 2022 9:33:58 GMT	Sent the envelope to Rosemary Beard (chair@merrygorounddevon.com) for signing. (217.41.54.233)
Thu, 15th Dec 2022 9:07:56 GMT	Party email (chairman@merrygorounddevon.com) has bounced back. The reason given is: 550 5.1.1 The email account that you tried to reach does not exist. Please try double-checking the recipient's email address for typos or unnecessary spaces. Learn more at https://support.google.com/mail/?p=NoSuchUser e132-20020a25378a000000b006f2103b8b8dsi2312600yba.347 - gsmtip (167.89.117.79)

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Thu, 15th Dec 2022 9:07:43 GMT	Sent the envelope to Rosemary Beard (chairman@merrygorounddevon.com) for signing. (146.90.136.24)
Thu, 15th Dec 2022 9:07:43 GMT	Hannah Pearse signed the envelope. (146.90.136.24)
Thu, 15th Dec 2022 9:07:22 GMT	Hannah Pearse viewed the envelope. (146.90.136.24)
Thu, 15th Dec 2022 9:07:17 GMT	Hannah Pearse opened the document email. (66.249.93.207)
Thu, 15th Dec 2022 9:04:23 GMT	Document emailed to treasurer@merrygorounddevon.com (18.170.67.59)
Thu, 15th Dec 2022 9:04:23 GMT	Sent Hannah Pearse a reminder to sign the document. (217.41.54.233)
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Thu, 8th Dec 2022 11:37:44 GMT	Hannah Pearse viewed the envelope. (146.90.136.24)
Thu, 8th Dec 2022 11:37:39 GMT	Hannah Pearse opened the document email. (66.249.93.205)
Thu, 8th Dec 2022 8:54:41 GMT	Hannah Pearse opened the document email. (66.249.93.206)
Wed, 7th Dec 2022 14:38:46 GMT	Document emailed to treasurer@merrygorounddevon.com (18.169.237.121)
Wed, 7th Dec 2022 14:38:45 GMT	Sent the envelope to Hannah Pearse (treasurer@merrygorounddevon.com) for signing. (217.41.54.233)
Wed, 7th Dec 2022 14:37:44 GMT	Rosemary Beard has been assigned to this envelope (217.41.54.233)
Wed, 7th Dec 2022 14:37:44 GMT	Hannah Pearse has been assigned to this envelope (217.41.54.233)
Wed, 7th Dec 2022 14:36:42 GMT	Document generated with fingerprint c4131f1f27fb6a81166f77e513726a8b (217.41.54.233)
Wed, 7th Dec 2022 14:36:36 GMT	Envelope generated by Steve Parrott (217.41.54.233)



Section A

Independent Examiner's Report

Report to the trustees/
members of

MERRY GO ROUND PRE-SCHOOL AND TODDLER GROUP (STOKENHAM)

On accounts for the year
ended

31st August 2022

Charity no
(if any)

1039722

Set out on pages

1 to 15

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

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

27th December 2022

Name:

Stephen Parrott FCCA

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

Certified Public Accountant

Address:

Parrott & Parrott Ltd
Certified Public Accountants
78 York Street
London
W1H 1DP

Section B**Disclosure**

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

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



Merry Go Round Pre School and Toddler Group (Stokenham)			Charity No (if any)	1039722	CC17a
Annual accounts for the period					
Period start date	01/09/2021	To	Period end date	31/08/2022	

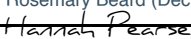
Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	63,309	-	-	63,309	54,266
Activities for generating funds		S02	21,119	-	-	21,119	16,602
Investment income		S03	4	-	-	4	1
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	84,432	-	-	84,432	70,869
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	66,025	-	-	66,025	51,078
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	66,025	-	-	66,025	51,078
Net incoming/(outgoing) resources before transfers		S14	18,407	-	-	18,407	19,791
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	18,407	-	-	18,407	19,791
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	18,407	-	-	18,407	19,791
Total funds brought forward		S20	31,976	-	-	31,976	12,185
Total funds carried forward		S21	50,383	-	-	50,383	12,185

Section B Balance sheet

	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<i>Total fixed assets</i>	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	1,290	-	-	1,290	1,222
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	51,662	-	-	51,662	33,713
<i>Total current assets</i>	B09	52,952	-	-	52,952	34,935
Creditors: amounts falling due within one year (Note 12)	B10	2,569	-	-	2,569	2,959
<i>Net current assets/(liabilities)</i>	B11	50,383	-	-	50,383	31,976
<i>Total assets less current liabilities</i>	B12	50,383	-	-	50,383	31,976
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
<i>Net assets</i>	B15	50,383	-	-	50,383	31,976
Funds of the Charity						
Unrestricted funds	B16	-			-	-
	B17	50,383			50,383	31,976
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
<i>Total funds</i>	B20	50,383	-	-	50,383	31,976

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

Signature	Print Name	Date of approval
	R Beard	17 Dec 2022
	H Pearse	15 Dec 2022
Rosemary Beard (Dec 17, 2022, 3:46pm)		
Hannah Pearse (Dec 15, 2022, 9:07am)		

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or
- and with the Charities Act.

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 Financial Reporting Standards for Smaller Enterprises (FRSSE);

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations and Gifts	145	147
	General Grants provided by Government/other Charities	62,650	46,619
	HMRC JRS	-	-
	SHDC Coronavirus Grant	513	7,500
		-	-
	Total	63,309	54,266
Activities for generating funds	Fees from parents	18,263	14,024
	Fundraising	2,521	2,285
	Snack Donations	335	294
	Toddler Group		-
		-	-
	Total	21,119	16,603
Investment income	Bank Interest	4	1
		-	-
		-	-
		-	-
		-	-
	Total	4	1
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Staff Costs	51,242	39,858
	Premises costs	3,485	3,599
	Repairs & maintenance	2,696	1,702
	Insurance	1,650	1,562
	Print, Post & stationery	323	205
	Advertising	91	-
	Telephone	601	524
	Accountancy	1,392	1,076
	Payroll Processing	594	571
	Subscriptions	334	165
	Bank Charges	90	95
	Sundry costs	1,010	490
	Direct Costs	1,553	933
	Training	400	-
	Cleaning	257	297
	Computer Costs	308	-
	Total	66,025	51,078
Governance costs		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
1392	1076

(cont)

Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	50,448	39,354
Employer's National Insurance costs	-	-
Pension costs	794	503
Total staff costs	51,242	39,858

7.2 Average number of full-time equivalent employees in the year

7.2 Average number of full-time equivalent employees in the year		This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	5	5
	Governance	-	-
	Other	-	-
	Total	5	5

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

Nest Pension Scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	794	503
The amount of any contributions outstanding at the year end	0	0
The amount of any contributions prepaid at the year end		

Section C	Notes to the accounts	(cont)
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Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C**Notes to the accounts****(cont)****Note 9 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	7,569	-	7,569
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	7,569	-	7,569

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				20% - 33%	

Balance brought forward	-	-	-	7,569	-	7,569
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	7,569	-	7,569

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C**Notes to the accounts****(cont)****Note 10 Investment assets**

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Section C**Notes to the accounts****(cont)****Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	229	275	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	77	-	-	-
Prepayments and accrued income	984	947	-	-
Total	1,290	1,222	-	-

Note 12 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	347	1,048	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	322	411	-	-
Accruals and deferred income	1,900	1,500	-	-
Total	2,569	2,959	-	-

12.2 Security over assets*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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Section C	Notes to the accounts	(cont)
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Note 13 **Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Section C	Notes to the accounts	(cont)
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Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



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Parties involved with this document

Document processed	Party + Fingerprint
Thu, 15th Dec 2022 9:07:43 GMT	Hannah Pearse - Signer (64b4277cf938af95da481b7bf83ef180)
Sat, 17th Dec 2022 15:46:43 GMT	Rosemary Beard - Signer (96515561eb1b9f358edba9435bc22dbf)

Audit history log

Date	Action
Sat, 17th Dec 2022 15:47:23 GMT	Rosemary Beard viewed the envelope. (86.163.154.133)
Sat, 17th Dec 2022 15:47:13 GMT	Rosemary Beard viewed the envelope. (86.163.154.133)
Sat, 17th Dec 2022 15:46:46 GMT	Rosemary Beard viewed the envelope. (86.163.154.133)
Sat, 17th Dec 2022 15:46:43 GMT	The envelope has been signed by all parties. (86.163.154.133)
Sat, 17th Dec 2022 15:46:43 GMT	Rosemary Beard signed the envelope. (86.163.154.133)
Sat, 17th Dec 2022 15:44:19 GMT	Rosemary Beard viewed the envelope. (86.163.154.133)
Sat, 17th Dec 2022 15:43:54 GMT	Rosemary Beard opened the document email. (66.249.93.206)
Sat, 17th Dec 2022 15:39:11 GMT	Rosemary Beard opened the document email. (66.249.93.205)
Thu, 15th Dec 2022 9:34:14 GMT	Document emailed to chair@merrygorounddevon.com (13.42.35.255)
Thu, 15th Dec 2022 9:34:14 GMT	Sent Rosemary Beard a reminder to sign the document. (217.41.54.233)
Thu, 15th Dec 2022 9:33:58 GMT	Document emailed to chair@merrygorounddevon.com (13.42.35.255)
Thu, 15th Dec 2022 9:33:58 GMT	Steve Parrott has changed the party Rosemary Beard's email to chair@merrygorounddevon.com (217.41.54.233)
Thu, 15th Dec 2022 9:33:58 GMT	Sent the envelope to Rosemary Beard (chair@merrygorounddevon.com) for signing. (217.41.54.233)
Thu, 15th Dec 2022 9:07:56 GMT	Party email (chairman@merrygorounddevon.com) has bounced back. The reason given is: 550 5.1.1 The email account that you tried to reach does not exist. Please try double-checking the recipient's email address for typos or unnecessary spaces. Learn more at https://support.google.com/mail/?p=NoSuchUser e132-20020a25378a000000b006f2103b8b8dsi2312600yba.347 - gsmtip (167.89.117.79)

Thu, 15th Dec 2022 9:07:45 GMT	Hannah Pearse viewed the envelope. (146.90.136.24)
Thu, 15th Dec 2022 9:07:43 GMT	Document emailed to chairman@merrygorounddevon.com (13.40.139.7)
Thu, 15th Dec 2022 9:07:43 GMT	Sent the envelope to Rosemary Beard (chairman@merrygorounddevon.com) for signing. (146.90.136.24)
Thu, 15th Dec 2022 9:07:43 GMT	Hannah Pearse signed the envelope. (146.90.136.24)
Thu, 15th Dec 2022 9:07:22 GMT	Hannah Pearse viewed the envelope. (146.90.136.24)
Thu, 15th Dec 2022 9:07:17 GMT	Hannah Pearse opened the document email. (66.249.93.207)
Thu, 15th Dec 2022 9:04:23 GMT	Document emailed to treasurer@merrygorounddevon.com (18.170.67.59)
Thu, 15th Dec 2022 9:04:23 GMT	Sent Hannah Pearse a reminder to sign the document. (217.41.54.233)
Thu, 15th Dec 2022 8:55:02 GMT	Hannah Pearse opened the document email. (66.249.93.206)
Thu, 8th Dec 2022 11:37:44 GMT	Hannah Pearse viewed the envelope. (146.90.136.24)
Thu, 8th Dec 2022 11:37:39 GMT	Hannah Pearse opened the document email. (66.249.93.205)
Thu, 8th Dec 2022 8:54:41 GMT	Hannah Pearse opened the document email. (66.249.93.206)
Wed, 7th Dec 2022 14:38:46 GMT	Document emailed to treasurer@merrygorounddevon.com (18.169.237.121)
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Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

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

Charity name: Merry Go Round Preschool and Toddler Group (Stokenham)

Charity registration number:1039722

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The main aim of the charity is the development, education and positive wellbeing of children under statutory school age.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The running of a preschool and toddler group and to provide first rate preschool care for children. The charity operates within the following agreed aims and ethos: • Provide a nurturing, child-led, supportive environment which focuses on the emotional wellbeing of the children in order to maximise their development • Celebrate the individuality of every child to engage them in ways that are appropriate and meaningful to them • Foster a family-like atmosphere which encourages relationships, kindness, empathy and compassion • Encourage a play-based learning environment which supports healthy brain development, curiosity, exploration and confidence • Provide regular opportunities for learning in the outdoors through weekly forest school sessions, beach trips and outings, as well as daily use

		of the preschool's natural outdoor space • Encourage involvement in the wider local community through visits to other groups within the community, regular fundraisers, organised beach cleans and other community events
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In agreeing the above objectives the charity trustees gave careful consideration to the Charity Commission's public benefit guidance.

Additional information (optional)

You may choose to include further statements where relevant about:

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

Achievements and Performance

	SORP reference	
--	----------------	--

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We were very fortunate to only be closed for one day due to covid during the financial year. We continued with precautions to prevent the spreading of covid, as we didn't want to contribute to the spreading of the virus. This did not have a big effect on the number of attendees, and we were able to keep a strong number of children attending through the year. The year ended on a high with the setting full, and forecasted to be full going into the following year, even with significant numbers leaving to start school. We ran a 'do at home' quiz as a fundraiser over Christmas, and a covid- friendly outdoor treasure- hunt in July. These raised some useful money, and helped raise the profile of the preschool in the community. The latter of the two events was also a good way for people connected with the preschool to get together socially, albeit in a covid friendly manner! Our forest school has continued to be very popular, and this fits in perfectly with our ethos of encouraging outdoor play. The same can be said for our wonderful garden.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		
-------	--	--

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Income for the year was £70,869, which included £2,285 generated from fundraising, £147 in donations, £7,500 as a one- off discretionary grant from the local council. Costs associated with our charitable activities totalled £51,078, leaving a surplus of £19,791
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held in order to meet unplanned, short-term financial needs and as an emergency redundancy fund. The trustees review this at regular intervals. The redundancy liability is recalculated on an annual basis.
Amount of reserves held	Para 1.22	£12,060
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no concerns as the charity is in a fantastic financial position.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The main source of on-going funding is in the form of subscriptions received for attending the Pre-school (parent fees) and Local Authority grants for Early Years. There are also a number of fundraising events that happen throughout the year.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

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Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Constitution Adopted March 2012
How is the charity constituted? (e.g unincorporated association , CIO)	Para 1.25	By PLA 2011 constitution
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election by committee members

Additional information (optional)

You may choose to include further statements where relevant about:

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

Reference and Administrative details

Charity name	Merry Go Round Preschool and Toddler Group (Stokenham)
Other name the charity uses	

Registered charity number	1039722
Charity's principal address	Stokenham Area Primary School Stokenham Kingsbridge TQ7 2SJ

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	Rosemary Beard	Chair	chair from 8/6/2021	
	2	Matthew Lethbridge	Treasurer	treasurer from 17/5/2021	
	3	Tess Baker	Secretary	secretary from 18/11/2019	
	4	Hannah Pearse		20/1/2021	
	5	Tamsin Oakley		24/2/2021	
	6	Roxy Raymond		24/3/2021	
	7				
	8				
	9				
	10				
	11				
	12				
	13				
	14				
	15				
	16				
	17				
	18				
	19				
	20				

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

Director name		

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Certified public accountants	Parrott & Parrott Ltd	5F South Hams Business Park, Kingsbridge, Devon, TQ7 3QH

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

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

PK

Matthew Leithbridge

Full name(s)

Rosemary Beard

Matthew Leithbridge

Position (eg Secretary,
Chair, etc)

Chair

Treasurer

Date

9.5.2022



Section A

Independent Examiner's Report

Report to the trustees/
members of

MERRY GO ROUND PRE-SCHOOL AND TODDLER GROUP (STOKENHAM)

On accounts for the year
ended

31st August 2021

Charity no
(if any)

1039722

Set out on pages

1 to 15

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

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

2nd February 2022

Name:

Stephen Parrott FCCA

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

Certified Public Accountant

Address:

Parrott & Parrott Ltd
Certified Public Accountants
5F South Hams Business Park
Kingsbridge
Devon TQ7 3QH

Section B**Disclosure**

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

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



Merry Go Round Pre School and Toddler Group (Stokenham)			Charity No (if any)	1039722	CC17a
Annual accounts for the period					
Period start date	01/09/2020	To	Period end date	31/08/2021	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	54,266	-	-	54,266	27,909
Activities for generating funds		S02	16,602	-	-	16,602	13,195
Investment income		S03	1	-	-	1	16
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	70,869	-	-	70,869	41,120
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	51,078	-	-	51,078	44,397
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	51,078	-	-	51,078	44,397
Net incoming/(outgoing) resources before transfers		S14	19,791	-	-	19,791	- 3,277
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	19,791	-	-	19,791	- 3,277
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	19,791	-	-	19,791	- 3,277
Total funds brought forward		S20	12,185	-	-	12,185	15,462
Total funds carried forward		S21	31,976	-	-	31,976	12,185

Section B Balance sheet

		Note	Restricted				
			Unrestricted funds	income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 9)	B01	-	-	-	-	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
Total fixed assets		B04	-	-	-	-	-
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	1,222	-	-	1,222	1,028
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	33,713	-	-	33,713	13,287
Total current assets		B09	34,935	-	-	34,935	14,315
Creditors: amounts falling due within one year							
	(Note 12)	B10	2,959	-	-	2,959	2,130
Net current assets/(liabilities)		B11	31,976	-	-	31,976	12,185
Total assets less current liabilities		B12	31,976	-	-	31,976	12,185
Creditors: amounts falling due after one year							
	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
Net assets		B15	31,976	-	-	31,976	12,185
Funds of the Charity							
Unrestricted funds		B16	-			-	-
		B17	31,976			31,976	12,185
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
Total funds		B20	31,976	-	-	31,976	12,185

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

Signature	Print Name	Date of approval
	R Beard	
	M Lethbridge	21 Mar 2022

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - the trustees are virtually certain they will receive the resources; and - the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations and Gifts	147	2,500
	General Grants provided by Government/other Charities	46,619	20,515
	HMRC JRS	-	2,394
	SHDC Coronavirus Grant	7,500	2,500
		-	-
	Total	54,266	27,909
Activities for generating funds	Fees from parents	14,024	7,652
	Fundraising	2,285	5,126
	Snack Donations	294	129
	Toddler Group		288
		-	-
	Total	16,602	13,195
Investment income	Bank Interest	1	16
		-	-
		-	-
		-	-
		-	-
	Total	1	16
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Staff Costs	39,858	35,342
	Premises costs	3,599	2,712
	Repairs & maintenance	1,702	1,038
	Insurance	1,562	1,381
	Print, Post & stationery	205	280
	Advertising	-	60
	Telephone	524	463
	Accountancy	1,076	983
	Payroll Processing	571	688
	Subscriptions	165	250
	Bank Charges	95	191
	Sundry costs	490	128
	Direct Costs	933	431
	Training	-	386
	Cleaning	297	64
	Total	51,078	44,397
Governance costs		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £

Section C	Notes to the accounts	(cont)
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Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	39,354	34,943
Employer's National Insurance costs	-	-
Pension costs	503	399
Total staff costs	39,858	35,342

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	5	5
Governance	-	-
Other	-	-
Total	5	5

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

Nest Pension Scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	503	399
The amount of any contributions outstanding at the year end	0	98
The amount of any contributions prepaid at the year end		

Section C**Notes to the accounts****(cont)****Note 8 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C	Notes to the accounts	(cont)
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Note 9 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	7,569	-	7,569
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	7,569	-	7,569

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				20% - 33%	

Balance brought forward	-	-	-	7,569	-	7,569
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	7,569	-	7,569

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
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Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	275	143	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	947	885	-	-
Total	1,222	1,028	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	1,048	333	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	411	297	-	-
Accruals and deferred income	1,500	1,500	-	-
Total	2,959	2,130	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Section C	Notes to the accounts	(cont)
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Note 13 **Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Section C	Notes to the accounts	(cont)
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Note 15	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



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Section A

Independent Examiner's Report

Report to the trustees/
members of

MERRY GO ROUND PRE-SCHOOL AND TODDLER GROUP (STOKENHAM)

On accounts for the year
ended

31st August 2021

Charity no
(if any)

1039722

Set out on pages

1 to 15

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

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

2nd February 2022

Name:

Stephen Parrott FCCA

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

Certified Public Accountant

Address:

Parrott & Parrott Ltd
Certified Public Accountants
5F South Hams Business Park
Kingsbridge
Devon TQ7 3QH

Section B**Disclosure**

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

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



Merry Go Round Pre School and Toddler Group (Stokenham)			Charity No (if any)	1039722	CC17a
Annual accounts for the period					
Period start date	01/09/2020	To	Period end date	31/08/2021	

Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year	Total last year
			Unrestricted funds	income funds	Endowment funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	54,266	-	-	54,266	27,909
Activities for generating funds		S02	16,602	-	-	16,602	13,195
Investment income		S03	1	-	-	1	16
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	70,869	-	-	70,869	41,120
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	51,078	-	-	51,078	44,397
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	51,078	-	-	51,078	44,397
Net incoming/(outgoing) resources before transfers		S14	19,791	-	-	19,791	- 3,277
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	19,791	-	-	19,791	- 3,277
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	19,791	-	-	19,791	- 3,277
Total funds brought forward		S20	12,185	-	-	12,185	15,462
Total funds carried forward		S21	31,976	-	-	31,976	12,185

Section B Balance sheet

		Note	Restricted				
			Unrestricted funds	income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Tangible assets	(Note 9)	B01	-	-	-	-	-
		B02	-	-	-	-	-
Investments	(Note 10)	B03	-	-	-	-	-
Total fixed assets		B04	-	-	-	-	-
Current assets							
Stock and work in progress		B05	-	-	-	-	-
Debtors	(Note 11)	B06	1,222	-	-	1,222	1,028
(Short term) investments		B07	-	-	-	-	-
Cash at bank and in hand		B08	33,713	-	-	33,713	13,287
Total current assets		B09	34,935	-	-	34,935	14,315
Creditors: amounts falling due within one year							
	(Note 12)	B10	2,959	-	-	2,959	2,130
Net current assets/(liabilities)		B11	31,976	-	-	31,976	12,185
Total assets less current liabilities		B12	31,976	-	-	31,976	12,185
Creditors: amounts falling due after one year							
	(Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges		B14	-	-	-	-	-
Net assets		B15	31,976	-	-	31,976	12,185
Funds of the Charity							
Unrestricted funds		B16	-			-	-
		B17	31,976			31,976	12,185
Restricted income funds (Note 13)		B18		-		-	-
Endowment funds (Note 13)		B19			-	-	-
Total funds		B20	31,976	-	-	31,976	12,185

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

Signature	Print Name	Date of approval
	R Beard	
	M Lethbridge	21 Mar 2022

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

✓

 Accounting Standards;
- or

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - the trustees are virtually certain they will receive the resources; and - the monetary value can be measured with sufficient reliability.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations and Gifts	147	2,500
	General Grants provided by Government/other Charities	46,619	20,515
	HMRC JRS	-	2,394
	SHDC Coronavirus Grant	7,500	2,500
		-	-
	Total	54,266	27,909
Activities for generating funds	Fees from parents	14,024	7,652
	Fundraising	2,285	5,126
	Snack Donations	294	129
	Toddler Group		288
		-	-
	Total	16,602	13,195
Investment income	Bank Interest	1	16
		-	-
		-	-
		-	-
		-	-
	Total	1	16
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Staff Costs	39,858	35,342
	Premises costs	3,599	2,712
	Repairs & maintenance	1,702	1,038
	Insurance	1,562	1,381
	Print, Post & stationery	205	280
	Advertising	-	60
	Telephone	524	463
	Accountancy	1,076	983
	Payroll Processing	571	688
	Subscriptions	165	250
	Bank Charges	95	191
	Sundry costs	490	128
	Direct Costs	933	431
	Training	-	386
	Cleaning	297	64
	Total	51,078	44,397
Governance costs		-	-
		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £

Section C	Notes to the accounts	(cont)
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Note 7 **Paid employees**
Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	39,354	34,943
Employer's National Insurance costs	-	-
Pension costs	503	399
Total staff costs	39,858	35,342

7.2 Average number of full-time equivalent employees in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	5	5
Governance	-	-
Other	-	-
Total	5	5

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

Nest Pension Scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	503	399
The amount of any contributions outstanding at the year end	0	98
The amount of any contributions prepaid at the year end		

Section C**Notes to the accounts****(cont)****Note 8 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Section C	Notes to the accounts	(cont)
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Note 9 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	7,569	-	7,569
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	7,569	-	7,569

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				20% - 33%	

Balance brought forward	-	-	-	7,569	-	7,569
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	7,569	-	7,569

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
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Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held

Market Value

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	275	143	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	947	885	-	-
Total	1,222	1,028	-	-

Note 12 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	1,048	333	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	411	297	-	-
Accruals and deferred income	1,500	1,500	-	-
Total	2,959	2,130	-	-

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.

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Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 13 **Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Section C	Notes to the accounts	(cont)
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Note 15	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



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Mon, 21st Mar 2022 7:57:50 UTC	The envelope has been signed by all parties. (82.152.218.248)
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Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

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

Charity name: Merry Go Round Preschool and Toddler Group (Stokenham)

Charity registration number: 1039722

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The main aim of the charity is the development, education and positive wellbeing of children under statutory school age.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The running of a preschool and toddler group and to provide first rate preschool care for children. The charity operates within the following agreed aims and ethos: • Provide a nurturing, child-led, supportive environment which focuses on the emotional wellbeing of the children in order to maximise their development • Celebrate the individuality of every child to engage them in ways that are appropriate and meaningful to them • Foster a family-like atmosphere which encourages relationships, kindness, empathy and compassion • Encourage a play-based learning environment which supports healthy brain development, curiosity, exploration and confidence • Provide regular opportunities for learning in the outdoors through weekly forest school sessions, beach trips and outings, as well as daily use of the preschool's natural outdoor space • Encourage involvement in the wider local community through visits to other groups within the community, regular fundraisers, organised beach cleans and other community events

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In agreeing the above objectives the charity trustees gave careful consideration to the Charity Commission's public benefit guidance.
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Additional information (optional)

You may choose to include further statements where relevant about:

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

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The main focus as we started the 2019-20 year was to continue to raise the profile of Merry Go Round within the local community and to increase numbers of children attending the setting. In addition, we set out to even out the balance of different ages of children registered at any one time, to minimise the impact a large proportion of children leaving the setting at the same time to move on to Primary education has had in previous years. As the year progressed, as was the case for many Early Years settings, our attention turned to ensuring that the preschool could survive the enormous financial challenge that came with the COVID-19 pandemic, and in supporting our children and families, both within the setting and when they were at home during the initial lockdown. The main achievements throughout the year were: • To generate interest in Merry Go Round as an Early Years offering to children and families within the local community. We were able to secure a number of requests for increased hours for our existing children, plus several new enquiries for new starters. • By the end of the financial year we had managed to secure an additional 9 children to start in September and others booked to start later in the year once they had turned 2. In addition to this, many of the existing children increased their hours, bringing the booked hours up from 170 at the end of the year to 260 for the start of the next, an increase of 53%. This takes into account several children leaving the setting to move on to Primary school.

		• COVID-19 resulted in closure for a number of weeks and uncertainty for some families about returning once the setting was able to reopen under the Government's guidance. Despite that we were able to welcome back a significant proportion of children with very successful results, still working within the aims and ethos of the charity as much as possible. • With social distancing restrictions in place for a significant proportion of the year many of our planned fundraising events were cancelled, at a time that we most needed them! The committee, preschool parents and members of the local community and beyond joined together in our 'Challenge 4000' fundraiser: children, parents and even grandparents set about to challenge themselves to complete 4000 of anything and raised over £4000. • Regular check-ins and support were provided to parents whilst away from the setting. Initially this was done by the preschool Manager and continued by the Chair once the Manager was on furlough. • When the setting reopened we were successfully able to focus our attention on offering more sessions in the outdoors through our weekly Forest School and by utilising our incredible preschool garden that was created last year. This fit perfectly within our aim to provide regular opportunities for learning in the outdoors, at the same time as making it easier for us to implement the appropriate guidelines for bubbles and social distancing.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Income for the year was £41,120, which included £5216 generated from fundraising activities, £2500 in donations, £2500
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		awarded through the local council's Coronavirus grant scheme, and £2394 through HMRC's job retention scheme. Income was significantly reduced towards the end of the year due to a reduction in children returning after lockdown, or hours being reduced due to less of a public need with parents mostly at home and / or limitations on the number of children we could accommodate in the setting at any given time. Additionally, a lack of parental access to the school site where the preschool is based, and anxiety about children starting in a new setting post-lockdown, contributed to a reduction in the number of new starters which had a negative impact on our income for that period. Costs associated with our charitable activities totalled £44,397 resulting in an overall loss for the year of £3,277. With lower than normal numbers of children attending sessions and all the challenges that the year had brought it was considered a relatively small loss, and the trustees were confident that it could be quite quickly recovered once restrictions lifted and the new financial year began. The use of the reserves fund was approved by the trustees to help with short-term cash flow but in the end this was not required.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held in order to meet unplanned, short-term financial needs and as an emergency redundancy fund. The trustees review this at regular intervals. The redundancy liability is recalculated on an annual basis.
Amount of reserves held	Para 1.22	£10,059
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Concerns were raised during the first lockdown about the potential impact on the charity's financial security, and its ability to survive the pandemic and continue to provide childcare in the immediate to long-term future. The trustees agreed that the continuation of the provision was for the benefit of our local community's families and children, and a plan was put in place to further increase the profile of the setting within the local community in order to secure its future. As a result there was a significant increase in new starter enquiries / bookings, and future financial forecasts look extremely positive: the largest forecasted profit in the last 10 years or more. The trustees have no

		remaining concerns about the charity continuing as a going concern.
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Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The main source of on-going funding is in the form of subscriptions received for attending the Pre-school (parent fees) and Local Authority grants for Early Years. There are also a number of fundraising events that happen throughout the year.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution Adopted March 2012
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	By PLA 2011 constitution
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Election by committee members

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51		
The charity's organisational structure and any wider network with which the charity works	Para 1.51		
Relationship with any related parties	Para 1.51		
Other		The trustees have appointed a separate company to manage the annual accounts.	

Reference and Administrative details

Charity name	Merry Go Round Preschool and Toddler Group (Stokenham)
Other name the charity uses	
Registered charity number	1039722
Charity's principal address	Stokenham Area Primary School Stokenham Kingsbridge TQ7 2SJ

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	Mrs Genie Morris	Chair		
2	Mrs Louise Gilmour	Treasurer		
3	Mrs Tess Baker	Secretary	From 30/10/2019	
4	Mrs Jill Mottram		To 30/10/2019	
5	Mrs Camilla Fawcett		To 20/01/2021	
6	Mr Tom Freeborn			
7	Mrs Sally Downie		To 29/03/2020	
8	Mrs Helen Zhang		To 21/03/2021	
9	Mrs Hannah Pearse		From 20/01/2021	
10	Mrs Tamsin Oakley		From 24/02/2021	
11	Mrs Roxy Raymond		From 24/03/2021	
12	Mr Matthew Lethbridge		From 02/07/2020	
13	Mrs Rosie Beard		From 02/07/2020	

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

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Certified Public Accountants	Parrott & Parrott Ltd	5F South Hams Business Park, Kingsbridge, Devon, TQ7 3QH

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

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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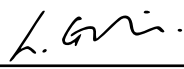
Other optional information

--

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Genie Morris	Louise Gilmour
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	09/05/2021	



Section A

Independent Examiner's Report

Report to the trustees/
members of

MERRY GO ROUND PRE-SCHOOL AND TODDLER GROUP (STOKENHAM)

On accounts for the year
ended

31st August 2020

Charity no
(if any)

1039722

Set out on pages

1 to 15

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

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

23rd March 2021

Name:

Stephen Parrott FCCA

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

Certified Public Accountant

Address:

Parrott & Parrott Ltd
Certified Public Accountants
5F South Hams Business Park
Kingsbridge
Devon TQ7 3QH

Section B**Disclosure**

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

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



Merry Go Round Pre School and Toddler Group (Stokenham)			Charity No (if any)	1039722	CC17a
Annual accounts for the period					
Period start date	01/09/2019	To	Period end date	31/08/2020	

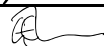
Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Restricted			Total this year £	Total last year £
			Unrestricted funds £	income funds £	Endowment funds £		
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Incoming resources from generated funds			-	-	-	-	-
Voluntary income		S01	27,909	-	-	27,909	44,054
Activities for generating funds		S02	13,195	-	-	13,195	16,353
Investment income		S03	16	-	-	16	19
Incoming resources from charitable activities		S04	-	-	-	-	-
Other incoming resources		S05	-	-	-	-	-
Total incoming resources		S06	41,120	-	-	41,120	60,426
Resources expended (Notes 4-8)							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	-	-	-	-	-
Charitable activities		S10	44,397	-	-	44,397	57,375
Governance costs		S11	-	-	-	-	-
Other resources expended		S12	-	-	-	-	-
Total resources expended		S13	44,397	-	-	44,397	57,375
Net incoming/(outgoing) resources before transfers		S14	- 3,277	-	-	- 3,277	3,051
Gross transfers between funds		S15	-	-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		S16	- 3,277	-	-	- 3,277	3,051
Other recognised gains/(losses)							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	-	-	-	-	-
Gains and losses on investment assets		S18	-	-	-	-	-
Net movement in funds		S19	- 3,277	-	-	- 3,277	3,051
Total funds brought forward		S20	15,462	-	-	15,462	12,411
Total funds carried forward		S21	12,185	-	-	12,185	15,462

Section B Balance sheet

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 9)	B01	-	-	-	-	-
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
Total fixed assets	B04	-	-	-	-	-
Current assets						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	1,028	-	-	1,028	1,880
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	13,287	-	-	13,287	15,513
Total current assets	B09	14,315	-	-	14,315	17,393
Creditors: amounts falling due within one year (Note 12)	B10	2,130	-	-	2,130	1,931
Net current assets/(liabilities)	B11	12,185	-	-	12,185	15,462
Total assets less current liabilities	B12	12,185	-	-	12,185	15,462
Creditors: amounts falling due after one year (Note 12)	B13	-	-	-	-	-
Provisions for liabilities and charges	B14	-	-	-	-	-
Net assets	B15	12,185	-	-	12,185	15,462
Funds of the Charity						
Unrestricted funds	B16	-			-	-
	B17	12,185			12,185	15,462
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
Total funds	B20	12,185	-	-	12,185	15,462

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

Signature	Print Name	Date of approval
	L Gilmour	09/05/2021
	G Morris	09/05/2021

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with*

☒
☐

 Accounting Standards;
- or
- and with the Charities Act.

☐

 Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

** - If no departures from the chosen standards have been made then delete these words; otherwise give details of any changes in the boxes.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for the following).

Give details in this box of any material changes that have been made.

§ if no changes have been made to accounting policies then delete these words.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

§§ if no changes have been made to accounts for previous periods then delete these words.

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - the trustees are virtually certain they will receive the resources; and - the monetary value can be measured with sufficient reliability
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM THOSE
ABOVE**

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Voluntary income	Donations and Gifts	2,500	2,548
	General Grants provided by government/other charities	20,515	41,506
	HMRC JRS	2,394	-
	SHDC Coronavirus Grant	2,500	-
		-	-
	Total	27,909	44,054
Activities for generating funds	Fees from parents	7,652	9,486
	Fundraising	5,126	6,267
	Snack Donations	129	300
	Toddler group	288	300
		-	-
	Total	13,195	16,353
Investment income	Bank interest	16	19
		-	-
		-	-
		-	-
		-	-
	Total	16	19
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
		-	-
	Total	-	-

Section C**Notes to the accounts****(cont)****Note 4****Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

	Analysis	This year £	Last year £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Staff costs	35,342	39,077
	Premises costs	2,712	3,854
	Repairs & maintenance	1,038	7,062
	Insurance	1,381	1,307
	Print, Post Stationery	280	255
	Advertising	60	108
	Telephone	463	642
	Accountancy - The Accounting Factory	-	1,457
	Independent examiner - Parrott & Parrott	983	1,346
	Payroll & Furlough processing	688	154
	Subscriptions	250	204
	Bank charges	191	117
	Sundry costs	128	629
	Direct costs	431	1,163
	Training	386	
	Cleaning	64	
	Total	44,397	57,375
Governance costs		-	-
		-	-
	Total	-	-

Section C	Notes to the accounts	(cont)
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Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Details of certain items of expenditure

6.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
£	£

6.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
983	1346
	154

Notes to the accounts

(cont)

Note 7

Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	34,943	38,754
Employer's National Insurance costs	-	-
Pension costs	399	323
Total staff costs	35,342	39,077

7.2 Average number of full-time equivalent employees in the year

7.2 Average number of full-time equivalent employees in the year		This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	5	5
	Governance	-	-
	Other	-	-
	Total	5	5

7.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Brief details of the scheme

Nest Pension Scheme

	This year £	Last year £
The costs of the scheme to the charity for the year	399	323
The amount of any contributions outstanding at the year end	98	102
The amount of any contributions prepaid at the year end		

Section C	Notes to the accounts	(cont)
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Note 8 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

8.1 Grantmaking costs

If the charity's accounts are prepared on the "activity basis" please give details of any support cost associated with grantmaking. Please enter "Nil" if the charity does not identify and/or allocate support costs.

Support costs of grantmaking

£

8.3 Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions		-

Note 9 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	7,569	-	7,569
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	7,569	-	7,569

9.2 Accumulated depreciation and impairment provisions

**Basis	SL or RB	SL or RB	SL or RB	SL	SL or RB
** Rate				20%-33%	

Balance brought forward	-	-	-	7,569	-	7,532
Depreciation charge for year	-	-	-	-	-	37
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	-	7,569	-	7,569

9.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

9.4 Revaluation*If any fixed assets have been revalued please give details of the valuer and method of valuation*

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* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C	Notes to the accounts	(cont)
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Note 10 Investment assets

Please complete this note if the charity has any investment assets.

10.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Please provide below:

10.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

10.3 A breakdown of the income from investments agreeing with SOFA row S03.

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

If any single investment is material in terms of its value (for example represents more than 5 per cent of the value of the charity's total investments) please provide details.

Investment held	
Market Value	

Section C**Notes to the accounts****(cont)****Note 11 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	143	1,131	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	885	749	-	-
Total	1,028	1,880	-	-

Note 12 Creditors and accruals*Please complete this note if the charity has any creditors or accruals.***12.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	333	209	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	297	222	-	-
Accruals and deferred income	1,500	1,500	-	-
Total	2,130	1,931	-	-

12.2 Security over assets*If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.*

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Section C	Notes to the accounts	(cont)
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Note 13 **Endowment and restricted income funds**

Please complete this section if the charity has any endowment or restricted income funds.

13.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

13.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statement of Financial Activities.

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

13.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

Section C	Notes to the accounts	(cont)
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Note 14 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 6) details of such transactions should be provided in this note. If there are no transactions to report, please enter "None" in the relevant boxes.

14.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by the charity or any institution or company connected with it.

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		This year £	Last year £

14.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

	Name of trustee or connected party	Legal authority	Amount owing	
			This year £	Last year £
Due to trustees and related parties				
Due from trustees and related parties				

14.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a material interest.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	This year £	Last year £

Note 15	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.