

**Attendance:****Management:** Claire, Gill, Nikki & Jenni**PreSchool Employees:** Natalie, Antionette**Trustees:** Fiona Cante, Francesca Knapman, Caroline Wickramasinghe.**Parents:** Lucy, Laura**1. Apologies & Welcome**

- Apologies received from Judith Hopkin and Mel.
  - Meeting opened with a welcome to all present.
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**2. Trustees' Annual Report**

- Last year began with the departure of Richard and Abby, and welcomed several newly appointed trustees.
  - Fiona noted that she stepped up as Chair, following three years' service as a trustee.
  - Fundraising activities supported by the Committee:
    - Funds from this year's Melbourn fete: were £190 (very similar to last year). These proceeds have been allocated to room leaders for purchase of new resources.
    - Wreath-making event: £190 raised.
    - School summer fete: £22.55 (glitter tattoos).
  - General management
    - Staff wages have been increased to reflect the national minimum wage and in support of staff retention.
    - Some staff changes: one staff member exited, another has gone on maternity leave (hopefully back shortly).
    - Special recognition: Suzy Cross has completed 20 years in her role — congratulations were extended.
    - Ofsted visit was held on Wednesday 16 July and went well.
  - The committee has supported the management team by reviewing policies and making key decisions.
  - Fiona extended thanks to the committee for its support over the year.
- 

**3. Management Team Annual Report**

- The year has progressed well. New separation procedures are working effectively to assist children with separation anxiety.
- Improvements this year to facilities: removal of an outside hill to create more versatile play space and increased shade in summer months.

- The Ofsted inspection was short notice and towards the end of the year when everyone was preparing for summer! The fact the inspector was also being inspected on the day added an extra element. It went well and the setting received good in all areas. The inspectors praised many aspects and offered some suggestions that are under current review.
  - MOOS:
    - Average weekly attendance: 44 children; average day attendance: 26.
    - Weekly fees: £960. Staff reductions have lowered running costs; resource costs remain modest due to generous donations.
  - Staffing changes: Julie is leaving the team, and Natalie has been appointed to step up as manager. A new staff member is settling in well. The regular staff complement is now six people.
  - The holiday club will not run this year due to staff shortages (lack of staff interest). The setting received several messages of support from parents. The school has been informed as a courtesy.
  - Financial info and projections for next year:
    - Despite lower numbers and increased staff wages (including employer National Insurance contributions), a small profit was made this year. Additional expenses included removal of the hill and contract changes related to holiday pay. Some holiday pay was advanced in August.
    - The financial impact of cancelling the holiday club is minimal (~£900).
    - Hope to have another stable year. Have seen expected increase in child numbers, and growth in “Early Birds” and “Night Owls” programmes.
    - Positive impact of 2-year old funding this year was noted.
    - Last year was challenging; receiving the autumn funding in advance in August was a helpful measure.
- 

#### **4. Trustees Appointment & Future Planning**

- Fiona to step down as Chair. Thanks to her for all her work over the last few years.
- The following Trustees will continue to support next year: Francesca, Caroline and Jude.
- Titles and formal appointments will be determined at the next meeting.
- We will also discuss recruiting new committee members and forming a fundraising sub-committee.
- Hope to gain some new parents of younger children attending to setting to join the committee in the hope there can be some continuity for a number of years.
- Suggestion: hold joint fundraising events with the school. Lucy will raise this at the upcoming PTA AGM.



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Melbourn Playgroup and Out of School Club

On accounts for the year  
ended

31/08/2025

Charity no  
(if any)

1174006

Set out on pages

3-13

Responsibilities and  
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2024**

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 (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:

27/2/26

Name:

Peter Curnow FCCA

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

ACCA

<b>Address:</b>	Curnow & Co Limited
	Brackenhurst, Lee
	Ilfracombe, EX34 8LW

## 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.

Empty space for disclosure details
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Melbourn Playgroup and Out of School Club			Charity No (if any)	1174006	CC17a
Annual accounts for the period					
Period start date	01/09/2024	To	Period end date	31/08/2025	

## 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
<b>Incoming resources (Note 3)</b>							
Incoming resources from generated funds				-	-	-	-
Voluntary income		S01	1,828	-	-	1,828	217
Activities for generating funds		S02	75,264	-	-	75,264	79,221
Investment income		S03	1,427	-	-	1,427	2,058
Incoming resources from charitable activities		S04	209,232	-	-	209,232	195,155
Other incoming resources		S05	-	-	-	-	-
<b>Total incoming resources</b>		S06	287,751	-	-	287,751	276,651
<b>Resources expended (Notes 4-8)</b>							
Costs of Generating Funds			-	-	-	-	-
Costs of generating voluntary income		S07	-	-	-	-	-
Fundraising trading costs		S08	-	-	-	-	-
Investment management costs		S09	271	-	-	271	-
Charitable activities		S10	277,375	-	-	277,375	265,986
Governance costs		S11	2,277	-	-	2,277	2,070
Other resources expended		S12	-	-	-	-	-
<b>Total resources expended</b>		S13	279,923	-	-	279,923	268,056
<b>Net incoming/(outgoing) resources before transfers</b>		S14	7,828	0	0	7,828	8,595
<b>Gross transfers between funds</b>		S15	0	0	0	0	0
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		S16	7,828	0	0	7,828	8,595
<b>Other recognised gains/(losses)</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S17	0	0	0	0	0
Gains and losses on investment assets		S18	0	0	0	0	0
<b>Net movement in funds</b>		S19	7,828	0	0	7,828	8,595
<b>Total funds brought forward</b>		S20	0	0	0	133,801	125,206
<b>Total funds carried forward</b>		S21	7,828	0	0	141,629	133,801

## Section B Balance sheet

	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
<b>Fixed assets</b>		F01	F02	F03	F04	F05
Tangible assets (Note 9)	B01	2,819	-	-	2,819	4,842
	B02	-	-	-	-	-
Investments (Note 10)	B03	-	-	-	-	-
<b>Total fixed assets</b>	B04	2,819	-	-	2,819	4,842
<b>Current assets</b>						
Stock and work in progress	B05	-	-	-	-	-
Debtors (Note 11)	B06	886	-	-	886	764
(Short term) investments	B07	-	-	-	-	-
Cash at bank and in hand	B08	140,626	-	-	140,626	130,540
<b>Total current assets</b>	B09	141,512	-	-	141,512	131,304
<b>Creditors: amounts falling due within one year</b> (Note 12)	B10	2,702	-	-	2,702	2,345
<b>Net current assets/(liabilities)</b>	B11	138,810	-	-	138,810	128,959
<b>Total assets less current liabilities</b>	B12	141,629	-	-	141,629	133,801
<b>Creditors: amounts falling due after one year</b> (Note 12)	B13	-	-	-	-	-
<b>Provisions for liabilities and charges</b>	B14	-	-	-	-	-
<b>Net assets</b>	B15	141,629	-	-	141,629	133,801
<b>Funds of the Charity</b>						
Unrestricted funds	B16	141,629			141,629	133,801
	B17	-			-	-
Restricted income funds (Note 13)	B18		-		-	-
Endowment funds (Note 13)	B19			-	-	-
<b>Total funds</b>	B20	141,629	-	-	141,629	133,801

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

Signature	Print Name	Date of approval



## 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.

**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.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

## Note 2

## Accounting policies

**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  
Support Costs**

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 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.

**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 £
<b>Voluntary income</b>	Fundraising	1,628	167
	Donations	200	50
		-	-
		-	-
		-	-
	<b>Total</b>	1,828	217
<b>Activities for generating funds</b>	Playgroup	29,659	33,340
	Holiday Club	5,436	4,804
	Out of School	40,169	41,077
	Milk Rebate	-	-
	Billable Expenditure Income	-	-
	Other Income	-	-
	<b>Total</b>	75,264	79,221
<b>Investment income</b>	Bank Interest	1,427	2,058
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	1,427	2,058
<b>Incoming resources from charitable activities</b>	Funding	209,232	195,155
		-	-
		-	-
		-	-
		-	-
	<b>Total</b>	209,232	195,155



**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 £
<b>Costs of generating voluntary income</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>	Corporation tax	271	-
		-	-
	<b>Total</b>	271	-
<b>Charitable activities</b>	Wages and salaries	233,999	224,768
	Employer's social security contributions	5,453	5,326
	Staff pension costs - defined contribution	6,044	5,900
	Staff training	321	259
	Children's classes	109	118
	Rent payable	7,000	7,000
	Insurance	1,294	1,255
	Cleaning	350	343
	Refuse Collection	741	629
	Repairs and maintenance	6,444	2,096
	Equipment - Consumable	3,003	3,379
	Office furniture	158	1,290
	Contribution to building costs	4,179	5,032
	Staff uniform	105	70
	Playground equipment	1,177	1,581
	Printing, postage and stationery	429	286
	Telephone	503	369
	Computer costs	385	729
	Legal and professional	-	-
	Snacks Provisions	467	483
	Staff welfare	480	676
	General expenses	4	98
	Children's gifts	92	183
	Membership costs	463	185
	Ofsted costs	220	220
	Tapestry Journal subscription	317	288
	Dues and subscriptions	501	347
	Depreciation of tangible assets	3,137	3,076
		-	-
	<b>Total</b>	277,375	265,986
<b>Governance costs</b>	Accountancy Fees	840	840
	Bookkeeping Software	451	384
	Payroll Services	850	694
	DBS Checks	136	152
	<b>Total</b>	2,277	2,070

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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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 £
840	840

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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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	233,999	224,768
Employer's National Insurance costs	5,453	5,326
Pension costs	6,044	5,900
<b>Total staff costs</b>	<b>245,496</b>	<b>235,994</b>

**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	-	-
Governance	-	-
Other	-	-
<b>Total</b>	<b>24</b>	<b>25</b>



**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	Playground and extension costs	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	15,361	-	11,737	-	27,098
Additions	-	-	-	1,114	-	1,114
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	15,361	-	12,851	-	28,212

**9.2 Accumulated depreciation and impairment provisions**

<b>**Basis</b>	SL or RB	SL	SL or RB	RB	SL or RB
<b>** Rate</b>		5 Years		25%	

Balance brought forward	-	13,164	-	9,092	-	22,256
Depreciation charge for year	-	2,197	-	940	-	3,137
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	15,361	-	10,032	-	25,393

**9.3 Net book value**

Brought forward	-	2,197	-	2,645	-	4,842
Carried forward	-	-	-	2,819	-	2,819

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

**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	-	-
<b>Total</b>	-	-

**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




<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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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	633	764	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	253	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	<b>886</b>	<b>764</b>	<b>-</b>	<b>-</b>

**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	1,525	1,505	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	337	-	-	-
Accruals and deferred income	840	840	-	-
<b>Total</b>	<b>2,702</b>	<b>2,345</b>	<b>-</b>	<b>-</b>



Section A

Independent Examiner's Report

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members of

Charity Name

Melbourn Playgroup and Out of School Club

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Signed:

Date: 27/2/26

Name:

Peter Curnow FCCA

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

ACCA