



Trustees' Annual Report for the period

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

Section A Reference and administration details

Charity name Mere Green 0-5

Other names charity is known by

Registered charity number (if any) 1019905

Charity's principal address

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

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Duncan Gore	Chair		Family members of Mere Green 0-5 (parents/carers who attend Mere Green 0-5 Pre-School and/or Mere Green 0-5 Stay & Play group) elect the Management Committee members (trustees).at the AGM by majority vote.
2	Melanie Panayiotou			
3	Vicky Moran	Secretary		
4	Laura Vaakanainen	Treasurer		
5	Alana Teague			
6				Up to 3 further co-opted committee members can be join the management committee part way through the year. They are accepted onto the committee by a committee member vote at a regular committee meeting.
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20				

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

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Melanie Panayiotou (Pre-School Manager)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

Constitution dated August 2016

How the charity is constituted
(eg. trust, association, company)

Association

Trustee selection methods
(eg. appointed by, elected by)

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

Additional governance issues (Optional information)

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

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

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

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

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

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

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

Section C Objectives and activities

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

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

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

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

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

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

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

Additional details of objectives and activities (Optional information)

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

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

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

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

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

Summary of the main achievements of the charity during the year

Fundraising events during the year raised: £325

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

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

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

Section E

Financial review

Brief statement of the charity's policy on reserves

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

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

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

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

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

Our main expenditure is staff costs and rent.

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

Section F

Other optional information

Section G

Declaration

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

Signed on behalf of the charity's trustees

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

Registered number
1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and Accounts

31 August 2023

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and accounts

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MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Company Information

Accountants

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

1019905

Registered Office

Mere Green Community Centre
Mere Green Road

West Midlands

Treasurer

Laura Vaakanainen

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

Treasurers' Report

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

LAURA VAAKANAINEN
TREASURER

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

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

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

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

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

KATHY O DONNELL FCCA MAAT
Chartered Certified Accountants

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

29 February 2024

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

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

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

**Balance Sheet
as at 31 August 2023**

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

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

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

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

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

LAURA VAAKANAINEN

Treasurer

Approved by the board on 29 February 2024

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

1 Accounting policies

Basis of preparation

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

Turnover

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

Tangible fixed assets

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

Fixtures, fittings, tools and equipment	20% reducing value
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Stocks

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

Debtors

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

Creditors

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

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

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

Taxation

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

Pensions

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

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

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

5 Additional Information

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

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Mere Green Community Centre
Mere Green Road

West Midlands

Registered number
1019905

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and Accounts

31 August 2023

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Report and accounts

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

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

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

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Chartered Certified Accountants

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29 February 2024

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Net Income	<u>107,051</u>	<u>103,444</u>
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Gross Income	<u>107,051</u>	<u>103,444</u>
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Accounts charge	460	460
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Bank Charges	92	87
Cleaning expenses	155	-
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Consummables- session activiities	-	-
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Depreciation	1,550	690
Fund raising - Other	-	-
Fund raising -All my Own work	105	447
Fund raising -Toddlers	-	-
Fund raising -Uniforms	-	-
Insurance	1,024	994
Ofstead registration	50	50
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MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Registered number: 1019905

**Balance Sheet
as at 31 August 2023**

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

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LAURA VAAKANAINEN

Treasurer

Approved by the board on 29 February 2024

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

Notes to the Accounts

for the year ended 31 August 2023

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Trade creditors	2,096	-
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Other creditors	<u>-</u>	<u>-</u>
	<u>3,665</u>	<u>3,394</u>

5 Additional Information

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

MERE GREEN 0-5 REGISTERED CHARITY NO 1019905

Mere Green Community Centre
Mere Green Road

West Midlands