



## Trustees' Annual Report for the period

From **01/09/19** Period start date To **31/08/20** Period end date

Charity name: **Marhamchurch Playschool**

Charity registration number: **1024873**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To provide education and to enhance development of children under statutory school age by encouraging parents to provide for needs of their children.</b>
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	<b>Provide a safe, caring environment for pre-school aged children to prepare them for entry into school.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>We confirm that trustees have had regard to guidance issued by charity commission on public benefit.</b>

## 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		

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## 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	<b>Provide full day care from 8.30am to 3.30pm reaching up to 30 children.</b>

### 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	<b>Satisfactory</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>The pre-school holds monetary reserves in excess of £5,000 which is a level that the committee is of the opinion is sufficient to meet the future needs of the pre-school.</b>
Amount of reserves held	Para 1.22	<b>£31,346</b>
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	

### 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	
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	<b>Constitution</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	
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	<b>Elected at AGM</b>

### 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	<b>The charity is managed by a committee who are appointed by democratic process.</b>
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	Marhamchurch Playschool
Other name the charity uses	
Registered charity number	1024873
Charity's principal address	The Revel Field, Helebridge Road Marhamchurch Bude Cornwall EX23 0HY

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Genevieve Pearson	Chair		
2	Jodie Teague	Treasurer		
3	Eleanor Hawkins	Secretary		
4				
5				
6				
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**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## 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
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#### 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)	<i>E Hawkins</i>	<i>G Pearson</i>
Full name(s)	ELEANOR HAWKINS	GENEVIEVE PEARSON
Position (eg Secretary, Chair, etc)	SECRETARY	CHAIR
Date	17/06/21	

Marhamchurch Pre School

Charity No. 1024873

Trustees' Report and Unaudited Accounts

31 August 2020

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Statement of Cash flows	6 to 12
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Marhamchurch Pre School

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 August 2020.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1024873

Trustees

The following Trustees served during the year:

E. Hawkins

G. Pearson

J. Teague

Accountants

Buttons Accounting Ltd

Prospect House

11 Western Road

Launceston

Cornwall

PL15 7AS

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

G. Pearson

Trustee

31 May 2021

Independent Examiner's Report to the trustees of Marhamchurch Pre School

I report to the trustees on my examination of the accounts of Marhamchurch Pre School for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

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'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity'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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those 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.

Emma Gilbert  
ACCA  
Buttons Accounting Ltd  
Prospect House  
11 Western Road  
Launceston  
Cornwall  
PL15 7AS  
31 May 2021

Marhamchurch Pre School  
Statement of Financial Activities  
for the year ended 31 August 2020

	Notes	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies	3	257	257	180
Charitable activities	4	2,448	2,448	2,490
Other trading activities	5	77,212	77,212	87,575
Investments	6	127	127	95
Other	7	2,515	2,515	-
Total		82,559	82,559	90,340
Expenditure on:				
Raising funds	8	227	227	-
Other	9	93,466	93,466	93,823
Total		93,693	93,693	93,823
Net gains on investments		-	-	-
Net expenditure	10	(11,134)	(11,134)	(3,483)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(11,134)	(11,134)	(3,483)
Other gains and losses				
Net movement in funds		(11,134)	(11,134)	(3,483)
Reconciliation of funds:				
Total funds brought forward		124,714	124,714	128,197
Total funds carried forward		113,580	113,580	124,714

Marhamchurch Pre School

Balance Sheet

at 31 August 2020

Charity No. 1024873

		2020	2019
		£	£
Fixed assets			
Tangible assets	12	100,536	99,516
		<u>100,536</u>	<u>99,516</u>
Current assets			
Cash at bank and in hand		31,346	25,747
		<u>31,346</u>	<u>25,747</u>
Creditors: Amount falling due within one year	13	(18,302)	(549)
Net current assets		<u>13,044</u>	<u>25,198</u>
Total assets less current liabilities		<u>113,580</u>	<u>124,714</u>
Net assets excluding pension asset or liability		<u>113,580</u>	<u>124,714</u>
Total net assets		<u><u>113,580</u></u>	<u><u>124,714</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		113,580	124,714
		<u>113,580</u>	<u>124,714</u>
Reserves	14		
Total funds		<u><u>113,580</u></u>	<u><u>124,714</u></u>

Approved by the trustees on 31 May 2021

And signed on their behalf by:

G. Pearson  
Trustee  
31 May 2021

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Total funds 2019 £
Income and endowments from:		
Donations and legacies	180	180
Charitable activities	2,490	2,490
Other trading activities	87,575	87,575
Investments	95	95
Total	<u>90,340</u>	<u>90,340</u>
Expenditure on:		
Other	93,823	93,823
Total	<u>93,823</u>	<u>93,823</u>
Net income	<u>(3,483)</u>	<u>(3,483)</u>
Net income before other gains/(losses)	(3,483)	(3,483)
Other gains and losses:		
Net movement in funds	<u>(3,483)</u>	<u>(3,483)</u>
Reconciliation of funds:		
Total funds brought forward	128,197	128,197
Total funds carried forward	<u><u>124,714</u></u>	<u><u>124,714</u></u>

3 Income from donations and legacies

	Unrestricted	Total 2020	Total 2019
	£	£	£
Grants and donations	257	257	180
	<u>257</u>	<u>257</u>	<u>180</u>

4 Income from charitable activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
Fundraising	2,448	2,448	2,490
	<u>2,448</u>	<u>2,448</u>	<u>2,490</u>

5 Income from other trading activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
Fees	77,212	77,212	87,575
	<u>77,212</u>	<u>77,212</u>	<u>87,575</u>

6 Income from investments

	Unrestricted	Total 2020	Total 2019
	£	£	£
Interest received	127	127	95
	<u>127</u>	<u>127</u>	<u>95</u>

7 Other income

	Unrestricted	Total 2020	Total 2019
	£	£	£
Coronavirus job retention grant	2,515	2,515	-
	<u>2,515</u>	<u>2,515</u>	<u>-</u>

8 Expenditure on raising funds

*Fundraising trading costs*

	Unrestricted	Total 2020	Total 2019
	£	£	£
Fees	227	227	-
	<u>227</u>	<u>227</u>	<u>-</u>

9 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
Meals	531	531	920
Toys and consumables	1,146	1,146	8,202
Forest school	225	225	-
Employee costs	83,205	83,205	73,639
Motor and travel costs	28	28	-
Premises costs	3,170	3,170	4,976
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	180	180	-
General administrative costs	2,880	2,880	3,506
Legal and professional costs	2,101	2,101	2,580
	<u>93,466</u>	<u>93,466</u>	<u>93,823</u>

10 Net expenditure before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	180	-

Marhamchurch Pre School  
Notes to the Accounts

11 Staff costs		
Salaries and wages	80,078	71,643
Pension costs	2,751	1,217
	<u>82,829</u>	<u>72,860</u>

No employee received emoluments in excess of £60,000.

12 Tangible fixed assets			
	£	£	£
Cost or revaluation			
At 1 September 2019	99,516	-	99,516
Additions	-	1,200	1,200
At 31 August 2020	<u>99,516</u>	<u>1,200</u>	<u>100,716</u>
Depreciation and impairment			
Depreciation charge for the year	-	180	180
At 31 August 2020	<u>-</u>	<u>180</u>	<u>180</u>
Net book values			
At 31 August 2020	<u>99,516</u>	<u>1,020</u>	<u>100,536</u>
At 31 August 2019	<u>99,516</u>	<u>-</u>	<u>99,516</u>

13 Creditors:		
amounts falling due within one year		
	2020	2019
	£	£
Trade creditors	866	549
Other taxes and social security	363	-
Other creditors	5,447	-
Accruals and deferred income	11,626	-
	<u>18,302</u>	<u>549</u>

14 Movement in funds				
		Incoming resources (including other gains/losses)	Resources expended	At 31 August 2020
	At 1 September 2019	)		
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	124,714	82,559	(93,693)	113,580
Revaluation Reserves:				
Total funds	<u>124,714</u>	<u>82,559</u>	<u>(93,693)</u>	<u>113,580</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	100,536	100,536
Net current assets	13,044	13,044
	<u>113,580</u>	<u>113,580</u>

16 Reconciliation of net debt

	At 1 September 2019 £	Cash flows £	At 31 August 2020 £
Cash and cash equivalents	25,747	5,599	31,346
	<u>25,747</u>	<u>5,599</u>	<u>31,346</u>
Net debt	<u>25,747</u>	<u>5,599</u>	<u>31,346</u>

17 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2020 Land and buildings £	2020 Other £	2019 Land and buildings £	2019 Other £
Operating leases with expiry date:				

*Pension commitments*

	2020 £	2019 £
The pension cost charge to the charity amounted to:	<u>2,751</u>	<u>1,217</u>

Marhamchurch Pre School  
Statement of Cash flows  
for the year ended 31 August 2020

	2020 £	2019 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(11,134)	(3,483)
Adjustments for:		
Depreciation of property, plant and equipment	180	-
Dividends, interest and rents from investments	(2,642)	(95)
Increase in trade and other payables	17,753	549
Net cash provided by/(used in) operating activities	<u>4,157</u>	<u>(3,029)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(1,200)	-
Dividends, interest and rents from investments	2,642	95
Net cash from investing activities	<u>1,442</u>	<u>95</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	5,599	(2,934)
Cash and cash equivalents at the beginning of the year	25,747	-
Cash and cash equivalents at the end of the year	<u>31,346</u>	<u>(2,934)</u>
Components of cash and cash equivalents		
Cash and bank balances	31,346	25,747
	<u>31,346</u>	<u>25,747</u>

Marhamchurch Pre School  
Detailed Statement of Financial Activities  
for the year ended 31 August 2020

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies			
Grants and donations	257	257	180
	<u>257</u>	<u>257</u>	<u>180</u>
Charitable activities			
Fundraising	2,448	2,448	2,490
	<u>2,448</u>	<u>2,448</u>	<u>2,490</u>
Other trading activities			
Fees	77,212	77,212	87,575
	<u>77,212</u>	<u>77,212</u>	<u>87,575</u>
Investments			
Interest received	127	127	95
	<u>127</u>	<u>127</u>	<u>95</u>
Other			
Coronavirus job retention grant	2,515	2,515	-
	<u>2,515</u>	<u>2,515</u>	<u>-</u>
Total income and endowments	82,559	82,559	90,340
Expenditure on:			
Costs of other trading activities			
Fees	227	227	-
	<u>227</u>	<u>227</u>	<u>-</u>
Total of expenditure on raising funds	227	227	-
Other expenditure			
Meals	531	531	920
Toys and consumables	1,146	1,146	8,202
Forest school	225	225	-
	<u>1,902</u>	<u>1,902</u>	<u>9,122</u>
Employee costs			
Salaries/wages	80,078	80,078	71,643
Pension costs	2,751	2,751	1,217
Staff training	376	376	779
	<u>83,205</u>	<u>83,205</u>	<u>73,639</u>
Motor and travel costs			
Business mileage costs reimbursed	28	28	-
	<u>28</u>	<u>28</u>	<u>-</u>
Premises costs			
Rent	900	900	920

Marhamchurch Pre School  
Detailed Statement of Financial Activities

Rates	382	382	343
Light, heat and power	1,055	1,055	469
Premises cleaning	547	547	1,235
Premises repairs and maintenance	286	286	2,009
	<u>3,170</u>	<u>3,170</u>	<u>4,976</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	180	180	-
Equipment leasing and hire charges	91	91	-
General insurances	1,004	1,004	1,103
Stationery and printing	407	407	541
Subscriptions	657	657	652
Sundry expenses	32	32	710
Telephone, fax and broadband	689	689	500
	<u>3,060</u>	<u>3,060</u>	<u>3,506</u>
Legal and professional costs			
Accountancy and bookkeeping	2,101	2,101	2,580
	<u>2,101</u>	<u>2,101</u>	<u>2,580</u>
Total of expenditure of other costs	<u>93,466</u>	<u>93,466</u>	<u>93,823</u>
Total expenditure	93,693	93,693	93,823
Net gains on investments	-	-	-
	<u>(11,134)</u>	<u>(11,134)</u>	<u>(3,483)</u>
Net expenditure			
Net expenditure before other gains/(losses)	(11,134)	(11,134)	(3,483)
Other Gains	-	-	-
	<u>(11,134)</u>	<u>(11,134)</u>	<u>(3,483)</u>
Net movement in funds			
Reconciliation of funds:			
Total funds brought forward	124,714	124,714	128,197
Total funds carried forward	<u>113,580</u>	<u>113,580</u>	<u>124,714</u>

Independent Examiner's Report to the trustees of Marhamchurch Pre School

I report to the trustees on my examination of the accounts of Marhamchurch Pre School for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

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'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity'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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in, any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those 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.

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31 May 2021