

MOULTON PRE-SCHOOL

England & Wales · Charity number 1032451

Details

Other names	MOULTON PLAYGROUP
Status	Registered
Legal form	Other
Registered	1994-02-07
Register	View on the Charity Commission register

Contact

Address	St Stephen's Church Hall Main Road Moulton Northwich CW9 8PB
Phone	07891526469
Email	enquiries@moultonpre-school.org.uk
Website	moultonpre-school.org.uk

Activities

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

Activities: A pre-school for children aged 2-4 years old. This charity supports the local needs of the village of Moulton and surroundings to provide quality child -care and education for pre-school children.

Classification

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

Geography

- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-09	£125,812	£122,494	-	-
2023-09-09	£130,071	£117,878	-	-
2022-09-09	£82,137	£87,385	-	-
2021-09-09	£62,916	£64,790	-	-
2020-09-09	£70,222	£64,696	-	-

Trustees

Name	Role	Appointed
David Kenneth Jones	Chair	2025-03-01
Andrew David Wood		2024-07-01
GILLIAN TARGETT		2022-04-30

MOULTON PRE-SCHOOL

England & Wales - Charity number 1032451

Accounts

Moulton Pre-School

Registered Charity Number 1032451

Trustees' Annual Report and Financial Statements

For the Year ended

9th September 2024

Moulton Pre-School

Year Ended 9th September 2024

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Moulton Pre- School

Year ended 9th September 2024

Trustees and Office Holders

Trustees

David Wakefield	Chairman
Gillian Targett	Secretary
Andrew Wood	Treasurer

Other committee members

Sheena Cooke
Brett Mitchell
Dave Jones
Charlotte Hall
Amy Mair
Carl Wood
Jaguar Greaves
Cameron Mair

Principal Office

Moulton Village Hall
Main Road
Moulton
Northwich
Cheshire
CW9 8PB

Tel: 07891526469

Independent Examiner

Ms S Walton FMAAT

Bankers

Santander, Bootle, Merseyside GIR 0AA

Moulton Pre- School

Year Ended 9th September 2024

Trustees' Annual Report

The Trustees present their annual report with the financial statements for the year ended 9th September 2024. The financial statements have been prepared on a receipt and payments basis as permitted by section 133 of the Charities Act 2011 and are consistent with the previous year.

Constitution and objects

Moulton Pre-School was constituted under a trust deed adopted on the 28th April 1975, the 2005 constitution was adopted at the Annual General Meeting on the 14th November 2007.

The Charity's objects, as stated in the constitution are 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.

Organisation

The Committee

The overall management and control of the Pre-School will rest with the individual members of the Pre-School's management committee ('the committee'). As well as being responsible for the management of the Pre-School the committee members are also the charity trustees of the Pre-School

The minimum number of Committee members shall be 5 and the maximum shall be 12, together with up to a further 3 co-opted members. The Committee shall consist of:

a)

(a) a Chair, a treasurer and a Secretary (the Officers) and

(b) not less than 2 nor more than 9 other elected Members; and

(c) if the Committee decides it can co-opt up to 3 further Members on the committee at any one time

Full details of the mechanism for appointment and removal of committee members are set out in the constitution, which is available for inspection upon request.

Moulton Pre- School

Year Ended 9th September 2024

Trustees' Annual Report

Relationships with Related Parties/ External Bodies

The Committee has accepted that we shall continue to make use of the Village Hall at the present time and as such have shown commitment to improving our setting. We have purchased extra storage for toys and equipment to be stored on site and have agreed with the hall committee to extend our usable outside space.

Chairpersons' Review of activities and Achievements.

The pre-school has had another positive year with increasing numbers of children. Staff members have completed training and one has completed her level 3 becoming qualified.

Plans for year ending 9th September 2025

We are hoping to increase our after school club numbers which have seen a decline since the local school opened their own.

Moulton Pre- School

Year Ended 9th September 2024

Trustees' Annual Report

Reserves Policy

The Trustees will continue to review the reserves policy of The Charity annually, to ensure that the funds maintained continue to reflect the requirements of the Charity.

Risk Management

The Trustees review the major risks which The Charity faces on a regular basis and believe that maintaining free reserves as outlined above, combined with the financial control systems in operation, will provide sufficient resources in the event of adverse conditions.

Statement of Trustees; responsibilities

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and to enable the trustees to ensure that any statement of account prepared by them complies with the regulations under section 132 of the Charities Act 2011. They are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On Behalf of the Trustees:

David Wakefield
Chairman

Moulton Pre- School

Year Ended 9th September 2024

**Independent Examiner's Report to the Trustees of
Moulton Pre-School**

I report on the accounts of the Trust for the year ended 9th September 2024 which are set out on pages 7-11

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- 1 examine the accounts (under section 145 of the 2011 Act)
- 2 to follow the procedures laid down in the General Directions given by the charity Commissioners (under section 145 (5) (b) of the 2011 act); and
- 3 to state whether particular matters have come to my attention

Basis of independent examiner's report

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

Moulton Pre- School

Year Ended 9th September 2024

**Independent Examiner's Report to the Trustees of
Moulton Pre-School**

Independent examiner's statement

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

(1) Which gives me reasonable cause to believe that in any material respect the requirements

- * to Keep accounting records in accordance with section 130 of the 2011 Act; and
- * to prepare accounts which accord with the accounting records and to comply with the methods and principles of the statement of recommended practice; Accounting and reporting by Charities.

have not been met; or

(2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ms Sarah Walton
74 76 High Street
Winsford
Cheshire
CW7 2AP

11/07/2025

SW Accounting Services Ltd

Moulton Pre-School

Receipts and Payments Account for the year ended 9th September 2024

Receipts	Unrestricted Funds	Restricted Funds	Total Fund: 2023/2024	Total Funds 2022/2023
Grants and Fees	122091			127405
Fundraising Activities	3074			2051
Other Receipts	134			312
Charitable Activities	226			162
Investment	287	0	0	141
Total Receipts	125812			130071
Payments				
Charitable Costs	115433			114024
Repairs & Renewals	4000			
Fundraising Costs	1748			2076
Governance Costs	1313			1778
		0	0	
Total Resources Expended	122494			117878
		0	0	
Surplus for the year	3318			12193
		0		
Fund Balances Brought Forward at Sep-23	60232			48039
		0	0	
Fund balances Brought Forward at Sep-24	63550			60232
Cash at bank and in hand				
	9th Sept 24	9th Sept 23		
Current account	36057	32667		
Deposit Account	27144	27356		
Takings/ Income Accou	349	209		
Cash in Hand				
	<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>		
	63550	60232		

Moulton Pre-School

Balance Sheet as at 9th September 2024

Current Assets	09/09/2024	09/09/2023
Cash at bank and in hand	63550	60236
Unrestricted Funds	63550	60236

Approved by the Board of Trustees
and signed on its behalf by

Chairman

11/07/2025

Moulton Pre-School

Notes forming part of the financial statements For the year ended 9th September 2024

1. Accounting Policies

a. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the statement of Recommended Practice 'Accounting by Charities' (SORP) issued in March 2005

b. Incoming resources

Income is recognised on a receipt basis

c. Resources expended

Expenditure is included on a payment basis

e. Funds accounting

The funds held by the charity are unrestricted general funds, funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Within unrestricted funds, a contingency fund is maintained which is designed to cover redundancy costs and one month's loss of income. The balance of the account (see note 5) represents contingency funds.

MOULTON PRE-SCHOOL

England & Wales - Charity number 1032451

Accounts

Moulton Pre-School

Registered Charity Number 1032451

Trustees' Annual Report and Financial Statements

For the Year ended

9th September 2023

Moulton Pre-School

Year Ended 9th September 2023

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Moulton Pre- School

Year ended 9th September 2023

Trustees and Office Holders

Trustees

David Wakefield	Chairman
Gillian Targett	Secretary
Nicola Wakefield	Treasurer

Other committee members

Laura Gilling
Brett Mitchell
Dave Jones
Charlotte Hall
Amy Mair
Laura Oakes
Jaguar Greaves

Principal Office

Moulton Village Hall
Main Road
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CW9 8PB

Tel: 07891526469

Independent Examiner

Ms S Walton FMAAT

Bankers

Santander, Bootle, Merseyside GIR 0AA

Moulton Pre- School

Year Ended 9th September 2023

Trustees' Annual Report

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The Committee

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The minimum number of Committee members shall be 5 and the maximum shall be 12, together with up to a further 3 co-opted members. The Committee shall consist of:

a)

(a) a Chair, a treasurer and a Secretary (the Officers) and

(b) not less than 2 nor more than 9 other elected Members; and

(c) if the Committee decides it can co-opt up to 3 further Members on the committee at any one time

Full details of the mechanism for appointment and removal of committee members are set out in the constitution, which is available for inspection upon request.

Moulton Pre- School

Year Ended 9th September 2023

Trustees' Annual Report

Relationships with Related Parties/ External Bodies

The Committee has accepted that we shall continue to make use of the Village Hall at the present time and as such have shown commitment to improving our setting. We have purchased extra storage for toys and equipment to be stored on site and have agreed with the hall committee to extend our usable outside space.

Chairpersons' Review of activities and Achievements.

The Pre-school has had another positive year with increasing numbers of children attending and the continuation of our Before & After clubs. Unfortunately we have been unsuccessful in our bids for grants to fund our proposed extension but circumstances have meant that more space has become available in the hall allowing us to provide more spaces.

Plans for year ending 9th September 2023

We have put our plans to extend on hold for the time being until we can gain funding, but we have applied to OFSTED and have been granted permission to increase our number on roll to 45 to allow us to cut our waiting list, whilst also maintaining the small family feel of our provision.

Moulton Pre- School

Year Ended 9th September 2023

Trustees' Annual Report

Reserves Policy

The Trustees will continue to review the reserves policy of The Charity annually, to ensure that the funds maintained continue to reflect the requirements of the Charity.

Risk Management

The Trustees review the major risks which The Charity faces on a regular basis and believe that maintaining free reserves as outlined above, combined with the financial control systems in operation, will provide sufficient resources in the event of adverse conditions.

Statement of Trustees; responsibilities

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and to enable the trustees to ensure that any statement of account prepared by them complies with the regulations under section 132 of the Charities Act 2011. They are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On Behalf of the Trustees:

David Wakefield
Chairman

Moulton Pre- School

Year Ended 9th September 2023

**Independent Examiner's Report to the Trustees of
Moulton Pre-School**

I report on the accounts of the Trust for the year ended 9th September 2023 which are set out on pages 7-11

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- 1 examine the accounts (under section 145 of the 2011 Act)
- 2 to follow the procedures laid down in the General Directions given by the charity Commissioners (under section 145 (5) (b) of the 2011 act); and
- 3 to state whether particular matters have come to my attention

Basis of independent examiner's report

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

Moulton Pre- School

Year Ended 9th September 2023

**Independent Examiner's Report to the Trustees of
Moulton Pre-School**

Independent examiner's statement

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

(1) Which gives me reasonable cause to believe that in any material respect the requirements

- * to Keep accounting records in accordance with section 130 of the 2011 Act; and
- * to prepare accounts which accord with the accounting records and to comply with the methods and principles of the statement of recommended practice; Accounting and reporting by Charities.

have not been met; or

(2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ms Sarah Walton
74 76 High Street
Winsford
Cheshire
CW7 2AP

28/03/2024

SW Accounting Services Ltd

Moulton Pre-School

Receipts and Payments Account for the year ended 9th September 2023

Receipts	Unrestricted Funds	Restricted Funds	Total Fund: 2022/2023	Total Funds 2021/2022
Grants and Fees	127405			80352
Fundraising Activities	2051			1675
Other Receipts	312			86
Charitable Activities	162			13
Investment	141	0	0	11
Total Receipts	130071			82137
Payments				
Charitable Costs	114024			82473
Voluntary Income Costs				
Fundraising Costs	2076			3655
Governance Costs	1778			1257
		0	0	
Total Resources Expended	117878			87385
		0	0	
Surplus for the year	12193			-5248
		0		
Fund Balances Brought Forward at Sep-22	48039			53287
		0	0	
Fund balances Brought Forward at Sep-23	60232			48039
Cash at bank and in hand				
	9th Sept 23	9th Sept 22		
Current account	32667	20535		
Deposit Account	27356	27215		
Takings/ Income Accou	209	289		
Cash in Hand				
	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 5px;"/>	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 5px;"/>		
	60232	48039		

Moulton Pre-School

Balance Sheet as at 9th September 2023

Current Assets	09/09/2023	09/09/2022
Cash at bank and in hand	60232	48039
Unrestricted Funds	60232	48039

Approved by the Board of Trustees
and signed on its behalf by

Chairman

28/03/2024

Moulton Pre-School

Notes forming part of the financial statements For the year ended 9th September 2023

1. Accounting Policies

a. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the statement of Recommended Practice 'Accounting by Charities' (SORP) issued in March 2005

b. Incoming resources

Income is recognised on a receipt basis

c. Resources expended

Expenditure is included on a payment basis

e. Funds accounting

The funds held by the charity are unrestricted general funds, funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Within unrestricted funds, a contingency fund is maintained which is designed to cover redundancy costs and one month's loss of income. The balance of the account (see note 5) represents contingency funds.

MOULTON PRE-SCHOOL

England & Wales - Charity number 1032451

Accounts

Moulton Pre-School

Registered Charity Number 1032451

Trustees' Annual Report and Financial Statements

For the Year ended

9th September 2022

Moulton Pre-School

Year Ended 9th September 2022

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Moulton Pre- School

Year ended 9th September 2022

Trustees and Office Holders

Trustees

David Wakefield	Chairman
Gillian Targett	Secretary
Nicola Wakefield	Treasurer

Other committee members

Laura Gilling
Laura Gaskell
Lizzie Percival
Andrew Metcalf
Alex Purcell
Laura Oakes
Jon Findlay

Principal Office

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Tel: 07891526469

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Ms S Walton FMAAT

Bankers

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Moulton Pre- School

Year Ended 9th September 2022

Trustees' Annual Report

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The Charity's objects, as stated in the constitution are 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.

Organisation

The Committee

The overall management and control of the Pre-School will rest with the individual members of the Pre-School's management committee ('the committee'). As well as being responsible for the management of the Pre-School the committee members are also the charity trustees of the Pre-School

The minimum number of Committee members shall be 5 and the maximum shall be 12, together with up to a further 3 co-opted members. The Committee shall consist of:

a)

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Moulton Pre- School

Year Ended 9th September 2022

Trustees' Annual Report

Relationships with Related Parties/ External Bodies

The Committee has accepted that we shall continue to make use of the Village Hall at the present time and as such have shown commitment to improving our setting. We have purchased extra storage for toys and equipment to be stored on site and have agreed with the hall committee to extend our usable outside space.

Chairpersons' Review of activities and Achievements.

The Pre-school has had a positive year with increasing numbers in attendance and the development of a Before & After School provision as well as providing Holiday clubs when able, as a benefit to our working parents. This has enabled us to provide further employment from the local community.

Plans for year ending 9th September 2022

The closure of the other local provider in our village has meant we finished the year with an influx of new children looking to attend our provision and are seeking means to extend our current setting by seeking planning permission to extend the current building and looking to source funding for this through grants.

Moulton Pre- School

Year Ended 9th September 2022

Trustees' Annual Report

Reserves Policy

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Risk Management

The Trustees review the major risks which The Charity faces on a regular basis and believe that maintaining free reserves as outlined above, combined with the financial control systems in operation, will provide sufficient resources in the event of adverse conditions.

Statement of Trustees; responsibilities

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On Behalf of the Trustees:

David Wakefield
Chairman

Moulton Pre- School

Year Ended 9th September 2022

**Independent Examiner's Report to the Trustees of
Moulton Pre-School**

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Respective responsibilities of trustees and examiner

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It is my responsibility to:

- 1 examine the accounts (under section 145 of the 2011 Act)
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Basis of independent examiner's report

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

Moulton Pre- School

Year Ended 9th September 2022

**Independent Examiner's Report to the Trustees of
Moulton Pre-School**

Independent examiner's statement

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Ms Sarah Walton
74 76 High Street
Winsford
Cheshire
CW7 2AP

4/4/2023

SW Accounting Services Ltd

Moulton Pre-School

Receipts and Payments Account for the year ended 9th September 2022

Receipts	Unrestricted Funds	Restricted Funds	Total Funds 2021/2022	Total Funds 2020/2021
Grants and Fees	80352			62456
Fundraising Activities	1675			842
Other Receipts	86			-384
Charitable Activities	13			
Investment	11	0	0	2
Total Receipts	82137			62916
 Payments				
Charitable Costs	82473			60791
Voluntary Income Costs				
Fundraising Costs	3655			2144
Governance Costs	1257			1855
		0	0	
Total Resources Expended	87385			64790
		0	0	
Surplus for the year	-5248			-1874
		0		
Fund Balances Brought Forward at Sep-21	53287			55161
		0	0	
Fund balances Brought Forward a Sep-22	48039			53287
 Cash at bank and in hand				
	9th Sept 22	9th Sept 21		
Current account	20535	25820		
Deposit Account	27215	27203		
Takings/ Income Accou	289	264		
Cash in Hand				
	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 5px;"/> 48039	<hr style="width: 100%; border: 0.5px solid black; margin-bottom: 5px;"/> 53287		

Moulton Pre-School

Balance Sheet as at 9th September 2022

Current Assets	9/9/2022	9/9/2021
Cash at bank and in hand	48039	53287
Unrestricted Funds	48039	53287

Approved by the Board of Trustees
and signed on its behalf by

Chairman

4/4/2023

Moulton Pre-School

Notes forming part of the financial statements For the year ended 9th September 2022

1. Accounting Policies

a. Accounting convention

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The funds held by the charity are unrestricted general funds, funds which can be used in accordance with the charitable objects at the discretion of the trustees.

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MOULTON PRE-SCHOOL

England & Wales - Charity number 1032451

Accounts

Moulton Pre-School

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Trustees' Annual Report and Financial Statements

For the Year ended

9th September 2021

Moulton Pre-School

Year Ended 9th September 2021

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Moulton Pre- School

Year ended 9th September 2021

Trustees and Office Holders

Trustees

Jon Findlay	Chairman
Sarah Whitby	Secretary
Nicola Wakefield	Treasurer

Other committee members

Annelise Whalley	
Charlotte Yarwood	Appointed 01/11/2017
Kayleigh Holmes	Appointed 01/11/2017

Principal Office

Moulton Village Hall
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Tel: 07891526469

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Ms S Walton FMAAT

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Moulton Pre- School

Year Ended 9th September 2021

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Organisation

The Committee

The overall management and control of the Pre-School will rest with the individual members of the Pre-School's management committee ('the committee'). As well as being responsible for the management of the Pre-School the committee members are also the charity trustees of the Pre-School

The minimum number of Committee members shall be 5 and the maximum shall be 12, together with up to a further 3 co-opted members. The Committee shall consist of:

a)

(a) a Chair, a treasurer and a Secretary (the Officers) and

(b) not less than 2 nor more than 9 other elected Members; and

(c) if the Committee decides it can co-opt up to 3 further Members on the committee at any one time

Full details of the mechanism for appointment and removal of committee members are set out in the constitution, which is available for inspection upon request.

Moulton Pre- School

Year Ended 9th September 2021

Trustees' Annual Report

Relationships with Related Parties/ External Bodies

The Committee has accepted that we shall continue to make use of the Village Hall at the present time and as such have shown commitment to improving our setting. We have purchased extra storage for toys and equipment to be stored on site and have agreed with the hall committee to extend our usable outside space.

Chairpersons' Review of activities and Achievements.

The Pre-school has continued to have a challenging time with a decreasing number of pupils, due to another provider in the local area setting up. The staff have coped well with returning to normal after coping with the COVID pandemic, whilst also ensuring regular cleaning and following guidance to provide safe and secure setting.

Plans for year ending 9th September 2021

We will continue to improve our setting where possible, for the benefit of the children.

Moulton Pre- School

Year Ended 9th September 2021

Trustees' Annual Report

Reserves Policy

The Trustees will continue to review the reserves policy of The Charity annually, to ensure that the funds maintained continue to reflect the requirements of the Charity.

Risk Management

The Trustees review the major risks which The Charity faces on a regular basis and believe that maintaining free reserves as outlined above, combined with the financial control systems in operation, will provide sufficient resources in the event of adverse conditions.

Statement of Trustees; responsibilities

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and to enable the trustees to ensure that any statement of account prepared by them complies with the regulations under section 132 of the Charities Act 2011. They are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On Behalf of the Trustees:

Chairman

Moulton Pre- School

Year Ended 9th September 2021

**Independent Examiner's Report to the Trustees of
Moulton Pre-School**

I report on the accounts of the Trust for the year ended 9th September 2021 which are set out on pages 7-11

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- 1 examine the accounts (under section 145 of the 2011 Act)
- 2 to follow the procedures laid down in the General Directions given by the charity Commissioners (under section 145 (5) (b) of the 2011 act); and
- 3 to state whether particular matters have come to my attention

Basis of independent examiner's report

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

Moulton Pre- School

Year Ended 9th September 2021

**Independent Examiner's Report to the Trustees of
Moulton Pre-School**

Independent examiner's statement

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

(1) Which gives me reasonable cause to believe that in any material respect the requirements

- * to Keep accounting records in accordance with section 130 of the 2011 Act; and
- * to prepare accounts which accord with the accounting records and to comply with the methods and principles of the statement of recommended practice; Accounting and reporting by Charities.

have not been met; or

(2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ms Sarah Walton
74 76 High Street
Winsford
Cheshire
CW7 2AP

18/08/2022

SW Accounting Services Ltd

Moulton Pre-School

Receipts and Payments Account for the year ended 9th September 2021

Receipts	Unrestricted Funds	Restricted Funds	Total Fund: 2020/2021	Total Funds 2019/2020
Grants and Fees	62456			69103
Fundraising Activities	842			888
Other Receipts	-384			63
Charitable Activities				20
Investment	2	0	0	148
Total Receipts	62916			70222
 Payments				
Charitable Costs	60791			60737
Voluntary Income Costs				
Fundraising Costs	2144			2002
Governance Costs	1855			1957
		0	0	
Total Resources Expended	64790			64696
		0	0	
Surplus for the year	-1874			5526
		0		
Fund Balances Brought Forward at Sep-20	55161			49635
		0	0	
Fund balances Brought Forward a Sep-21	53287			55161

Cash at bank and in hand

	9th Sept 21	9th Sept 20
Current account	25820	27171
Deposit Account	27203	27201
Takings/ Income Accou	264	720
Cash in Hand		69
	<hr/> 53287	<hr/> 55161

Moulton Pre-School

Balance Sheet as at 9th September 2021

Current Assets	09/09/2021	09/09/2020
Cash at bank and in hand	53287	55161
Unrestricted Funds	53287	55161

Approved by the Board of Trustees
and signed on its behalf by

Chairman

18/08/2022

Moulton Pre-School

Notes forming part of the financial statements For the year ended 9th September 2021

1. Accounting Policies

a. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the statement of Recommended Practice 'Accounting by Charities' (SORP) issued in March 2005

b. Incoming resources

Income is recognised on a receipt basis

c. Resources expended

Expenditure is included on a payment basis

e. Funds accounting

The funds held by the charity are unrestricted general funds, funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Within unrestricted funds, a contingency fund is maintained which is designed to cover redundancy costs and one month's loss of income. The balance of the account (see note 5) represents contingency funds.

MOULTON PRE-SCHOOL

England & Wales - Charity number 1032451

Accounts

Moulton Pre-School

Registered Charity Number 1032451

Trustees' Annual Report and Financial Statements

For the Year ended

9th September 2020

Moulton Pre-School

Year Ended 9th September 2020

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Moulton Pre- School

Year ended 9th September 2020

Trustees and Office Holders

Trustees

Jon Findlay	Chairman
Sarah Whitby	Secretary
Nicola Wakefield	Treasurer

Other committee members

Annelise Whalley	
Charlotte Yarwood	Appointment 01/11/2017
Kayleigh Holmes	Appointment 01/11/2017

Principal Office

Moulton Village Hall
Main Road
Moulton
Northwich
Cheshire
CW9 8PB

Tel: 07891526469

Independent Examiner

Ms S Walton FMAAT

Bankers

Santander, Bootle, Merseyside GIR OAA

Moulton Pre- School

Year Ended 9th September 2020

Trustees' Annual Report

The Trustees present their annual report with the financial statements for the year ended 9th September 2020. The financial statements have been prepared on a receipt and payments basis as permitted by section 133 of the Charities Act 2011 and are consistent with the previous year.

Constitution and objects

Moulton Pre-School was constituted under a trust deed adopted on the 28th April 1975, the 2005 constitution was adopted at the Annual General Meeting on the 14th November 2007.

The Charity's objects, as stated in the constitution are 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.

Organisation

The Committee

The overall management and control of the Pre-School will rest with the individual members of the Pre-School's management committee ('the committee'). As well as being responsible for the management of the Pre-School the committee members are also the charity trustees of the Pre-School

The minimum number of Committee members shall be 5 and the maximum shall be 12, together with up to a further 3 co-opted members. The Committee shall consist of:

- (a) a Chair, a treasurer and a Secretary (the Officers) and
- (b) not less than 2 nor more than 9 other elected Members; and
- (c) if the Committee decides it can co-opt up to 3 further Members on the committee at any one time

Full details of the mechanism for appointment and removal of committee members are set out in the constitution, which is available for inspection upon request.

Moulton Pre- School

Year Ended 9th September 2020

Trustees' Annual Report

Relationships with Related Parties/ External Bodies

The Committee has accepted that we shall continue to make use of the Village Hall at the present time and as such have shown commitment to improving our setting. We have purchased extra storage for toys and equipment to be stored on site and have agreed with the hall committee to extend our usable outside space.

Chairpersons' Review of activities and Achievements.

The Pre-School has had its most challenging time along with the rest of the world managing through a global pandemic. The decision to close and furlough staff was not taken lightly but needed to ensure the safety and security of staff and children.

We have continued to engage the children with some online activities and workbooks assisting the parent as much as possible. We hope to return to a normal preschool delivery in the near future

Plans for year ending 9th September 2020

We will continue to improve our setting where possible, for the benefit of the children.

Moulton Pre- School

Year Ended 9th September 2020

Trustees' Annual Report

Reserves Policy

The Trustees will continue to review the reserves policy of The Charity annually, to ensure that the funds maintained continue to reflect the requirements of the Charity.

Risk Management

The Trustees review the major risks which The Charity faces on a regular basis and believe that maintaining free reserves as outlined above, combined with the financial control systems in operation, will provide sufficient resources in the event of adverse conditions.

Statement of Trustees; responsibilities

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and to enable the trustees to ensure that any statement of account prepared by them complies with the regulations under section 132 of the Charities Act 2011. They are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On Behalf of the Trustees:

J Findlay
Chairman

Moulton Pre- School

Year Ended 9th September 2020

**Independent Examiner's Report to the Trustees of
Moulton Pre-School**

I report on the accounts of the Trust for the year ended 9th September 2019 which are set out on pages 7-11

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- 1 examine the accounts (under section 145 of the 2011 Act)
- 2 to follow the procedures laid down in the General Directions given by the charity Commissioners (under section 145 (5) (b) of the 2011 act); and
- 3 to state whether particular matters have come to my attention

Basis of independent examiner's report

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

Moulton Pre- School

Year Ended 9th September 2020

**Independent Examiner's Report to the Trustees of
Moulton Pre-School**

Independent examiner's statement

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

(1) Which gives me reasonable cause to believe that in any material respect the requirements

- * to Keep accounting records in accordance with section 130 of the 2011 Act; and
- * to prepare accounts which accord with the accounting records and to comply with the methods and principles of the statement of recommended practice; Accounting and reporting by Charities.

have not been met; or

(2) to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ms Sarah Walton
74 76 High Street
Winsford
Cheshire
CW7 2AP

10/05/2021

SW Accounting Services Ltd

Moulton Pre-School

Receipts and Payments Account for the year ended 9th September 2020

Receipts	Unrestricted Funds	Restricted Funds	Total Funds 2019/2020	Total Funds 2018/2019
Grants and Fees	69103			62965
Fundraising Activities	888			1529
Other Receipts	63			660
Charitable Activities	20			224
Investment	148	0	0	154
Total Receipts	70222			65532
Payments				
Charitable Costs	60737			76259
Voluntary Income Costs				
Fundraising Costs	2002			2227
Governance Costs	1957			1856
		0	0	
Total Resources Expended	64696			80342
		0	0	
Surplus for the year	5526			-14810
		0		
Fund Balances Brought Forward at 9 Sep-19	49635			64445
		0	0	
Fund balances Brought Forward at 9 Sep-20	55161			49635
Cash at bank and in hand	9th Sept 20	9th Sept 19		
Current account	27171	22336		
Deposit Account	27201	27052		
Takings/ Income Account	720	154		
Cash in Hand	69	93		
	55161	49635		

Moulton Pre-School

Balance Sheet at 9th September 2020

Current Assets	09/09/2020	09/09/2019
Cash at bank and in hand	55161	49635
Unrestricted Funds	55161	49635

Approved by the Board of Trustees
and signed on its behalf by

J Findlay
Chairman

10/05/2021

Moulton Pre-School

Notes forming part of the financial statements For the year ended 9th September 2020

1. Accounting Policies

a. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the statement of Recommended Practice 'Accounting by Charities' (SORP) issued in March 2005

b. Incoming resources

Income is recognised on a receipt basis

c. Resources expended

Expenditure is included on a payment basis

e. Funds accounting

The funds held by the charity are unrestricted general funds, funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Within unrestricted funds, a contingency fund is maintained which is designed to cover redundancy costs and one month's loss of income. The balance of the account (see note 5) represents contingency funds.

