

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
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 2023

Trustees' Annual Report

The Trustees present their annual report with the financial statements for the year ended 9th September 2023. 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 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
Moutlon 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: Total Funds 2022/2023 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/> 60232	<hr/> 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.