

MAGIC MOMENTS PLAYGROUP

England & Wales · Charity number 1059224

Details

Status Registered

Legal form Other

Registered 1996-11-19

Register [View on the Charity Commission register](#)

Contact

Address 53 Mansfield Road
Baldock
Hertfordshire
SG7 6EE

Phone 07709618434

Email magicmomentspreschool2020@gmail.com

Website www.magicmomentspreschool.co.uk

Activities

Objects: THE AIM OF THE PLAYGROUP IS 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: Provides Early Years care and education to children aged 2-5 years in a safe, welcoming, inclusive and stimulating environment. The Pre-school works in partnership with parents to ensure that the children achieve the best possible outcomes set by the Early Years Foundation Stage to stay healthy, safe, enjoy & achieve economic well-being & positive contribution.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£70,448	£74,485	-	-
2023-08-31	£88,349	£96,195	-	-
2022-08-31	£87,879	£78,631	-	-
2021-08-31	£83,805	£92,101	-	-
2020-08-31	£88,606	£104,128	-	-

Trustees

Name	Role	Appointed
Bethany Goodall	Chair	2019-03-07
Leanne Lamus		2020-03-20
Siobhan Early		2019-03-07

MAGIC MOMENTS PLAYGROUP

England & Wales - Charity number 1059224

Accounts



Trustees' Annual Report for the period

Period start date			Period end date				
From	01	09	2023	To	31	08	2024

Section A Reference and administration details

Charity name

Magic Moments Pre-School

Other names charity is known by

Magic Moments Playgroup

Registered charity number (if any)

1059224

Charity's principal address

53 Mansfield Road
 Baldock
 Herts
 Postcode SG7 6EE

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	Yasmin Gates	Chair	From Sept 2023	
2	Siobhan Early	Secretary	April 2019 - April 2024	
3	Lucy St John	Secretary	From May 2024	
4	Leanne Lamus	Treasurer	From January 2020	
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14				
15				
16				
17				
18				
19				
20				

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

Name	Dates acted if not for whole year

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Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution 2011
How the charity is constituted <small>(eg. trust, association, company)</small>	
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Appointed by parents of children attending Magic Moments Pre-School

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.

<p>A member of the committee must attend a Safeguarding course. Training courses can be attended which are relevant to helping the Committee.</p> <p>Trustees that are stepping down from a role must give the new Trustees a handover period to show what is involved in their role.</p> <p>Magic Moments continues to work together with the Letchworth and Baldock Family Centre, health visitors, speech therapists, educational psychologists and inclusion workers to enable them to meet the children’s needs as necessary.</p> <p>The Pre-school has volunteers and work experience placements from the local college and schools.</p> <p>Risks are managed through a comprehensive set of policies and procedures which are regularly reviewed/updated by the management committee. All staff undertake continued training as required.</p>
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Section C Objectives and activities

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

<p>Magic Moments Pre-School aims to provide a safe, friendly, inclusive and stimulating environment for children to achieve the outcomes set by the Early Years Foundation Stage.</p>

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)

Provide early years' education which supports children's progress and development in all 7 areas of learning.

Work with parents and carers to provide appropriate activities and resources which interest and stimulate their children.

Implement a key person system which ensures that children's progress and transition is fully met and the individual and unique needs of each child and family is respected.

Provide a safe and inclusive environment.

Provide a reflective environment where all adults contribute to the ongoing enhancement and improvement of practice – i.e. through supervision, training, evaluation, gathering views of parents and children.

Fundraising events to purchase new equipment and provide additional opportunities to enhance the children's experience.

The Trustees have taken the Charity Commission's guidance on public benefit into account when making decisions on the running of the pre-school.

Additional details of objectives and activities (Optional information)

Courses:
Early Years Level 3

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

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

Summary of the main achievements of the charity during the year

Magic Moments Pre-School continued to provide high quality, flexible care for 2 to 5 year olds.

The nursery had 10 children attending in the Autumn term, 17 in the Spring term and 19 in the Summer term.

Staff received another pay rise in April 2023;

Non qualified 23+ £10.42 (minimum wage)

Level 2 £10.50 - £10.60

Level 3 £10.70 - £10.80

Deputy / Senco £11.70 - £11.80

Manager £14-14.60/h

There are now 5 staff members. A new chair person and secretary were recruited to the committee.

The nursery fees were increased in September 2023 to £7.50/h (£22 morning session, £18.75 afternoon session, £3.75 lunch).

As of September 2023 funding rates increased from £6.32 to £8.49 for 2yr olds. 3-4yr olds and 30h increased from £5.47 to £5.53. EYPP increased from 62p/h to 66p/h and DAF increased from £828 to £881 per year.

Rent increased in September 2023, and lost the free set-up and pack-away time. However rent invoices were sent very late and will be in 2024-2025 expenditure.

New learning journal system was set up with a £94.80 monthly subscription and new tablets. This is more efficient for staff. The printer contract was terminated which was an equivalent cost.

Had advertising push with new banner and leaflets to deliver

Fundraising 2023-2024 was very limited.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Pre-School aims to hold reserve funds to cover one term's expenditure.

Details of any funds materially in deficit

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.

Total income during 2023-24 was £70,448. The main sources of income were from Grants (87%) and fees (7%). Fundraising amounted to less than 0.5%.

Total expenditure during 2023-24 was £74,485. The majority was spent on Staff Salaries and HMRC (85%) and rent costs (10%). The remainder was spent on equipment, consumables, subscriptions and admin overheads associated with running the pre-school.

Overall, the nursery suffered a loss of £4,037. The income was considerably lower than last year by nearly £20,000, probably due to the lower number of attending children. However, the expenditure was also approximately £20,000 lower than last year.

Section F

Other optional information

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Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) Leanne Lamus

Full name(s) Leanne Lamus

Position (eg Secretary, Chair, etc) Treasurer

Date 01/12/24



Receipts and payments accounts

For the period from	Period start date 01/09/2023	To	Period end date 31/08/2024
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees	5,109		-	5,109	8,538
Childcare vouchers			-	-	-
Tax free childcare	2,229		-	2,229	2,644
2yr old Grant		39,025	-	39,025	36,159
3&4yr old Nursery Grant		13,577	-	13,577	26,668
Early Years Pupil Premium		1,807	-	1,807	1,363
30hr Extended Care		675	-	675	4,969
Exceptional Needs Funding		2,789	-	2,789	886
SEN		4,501	-	4,501	6,634
Savings Interest	50		-	50	60
NHDC Grant/Herts CC Bursary		200	-	200	240
Fundraising	468		-	468	188
Remaining petty cash	19		-	19	
Sub total (Gross income for AR)	7,874	62,573.41	-	70,448	88,349
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	7,874	62,573.41	-	70,448	88,349
A3 Payments					
Salaries, Pension, SSP and HMRC	10,547	52,751	-	63,298	82,181
Rent		7,584	-	7,584	9,294
Petty Cash	150		-	150	400
Equipment & Consumables	336		-	336	378
Toys			-	-	24
Outside Play Area			-	-	61
Signing Babies/living eggs/enrichment			-	-	-
Daytrips and Leaver's trip			-	-	-
Printer/Photocopier	273		-	273	911
Training			-	-	854
Insurance, Ofsted Registration, Subscriptions & CRB		2,239	-	2,239	1,320
Bank charges	90		-	90	84
Accountant Fees			-	-	-
Payroll Costs	328		-	328	566
Phone & Postage	103		-	103	93
Website, Prospectus and Marketing	85		-	85	29
Staff / volunteers thank you			-	-	-
Donations			-	-	-
Sub total	11,911	62,573.41	-	74,485	96,195
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	11,911	62,573.41	-	74,485	96,195
Net of receipts/(payments)	- 4,037	-	-	- 4,037	- 7,846
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	21,670.00		-	21,670	29,516
Cash funds this year end	17,633		-	17,633	21,670

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Lloyds Business Account	17,629		-
	Lloyds Treasurers Account	4	-	-
	Virgin Charity Deposit Account	-	-	-
	Total cash funds	17,633	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	Leanne Lamus	Leanne Lamus	01/11/2024



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Magic Moments Pre-School

**On accounts for the year
ended**

31/08/2024

**Charity no
(if any)**

1059224

Set out on pages

1 and 2

(remember to include the page numbers of additional sheets)

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

**Responsibilities and
basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: R Edwards

Date: 25/04/2025

Name: Rebecca Edwards

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

Address: 61 Hillcrest

Baldock

SG7 6NF

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.

MAGIC MOMENTS PLAYGROUP

England & Wales - Charity number 1059224

Accounts



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

Magic Moments Pre-School

Other names charity is known by

Magic Moments Playgroup

Registered charity number (if any)

1059224

Charity's principal address

31 Hillcrest
Baldock
Herts
Postcode SG7 6NF

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	Alice Small	Chair	From Nov 2022	
2	Siobhan Early	Secretary	From April 2019	
3	Leanne Lamus	Treasurer	From January 2020	
4				
5				
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12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Name	Dates acted if not for whole year

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Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution 2011
How the charity is constituted <small>(eg. trust, association, company)</small>	
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Appointed by parents of children attending Magic Moments Pre-School

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.

A member of the committee must attend a Safeguarding course. Training courses can be attended which are relevant to helping the Committee.

Trustees that are stepping down from a role must give the new Trustees a handover period to show what is involved in their role.

Magic Moments continues to work together with the Letchworth and Baldock Family Centre, health visitors, speech therapists, educational psychologists and inclusion workers to enable them to meet the children’s needs as necessary.

The Pre-school has volunteers and work experience placements from the local college and schools.

Risks are managed through a comprehensive set of policies and procedures which are regularly reviewed/updated by the management committee. All staff undertake continued training as required.

Section C Objectives and activities

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

Magic Moments Pre-School aims to provide a safe, friendly, inclusive and stimulating environment for children to achieve the outcomes set by the Early Years Foundation Stage.

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)

Provide early years' education which supports children's progress and development in all 7 areas of learning.

Work with parents and carers to provide appropriate activities and resources which interest and stimulate their children.

Implement a key person system which ensures that children's progress and transition is fully met and the individual and unique needs of each child and family is respected.

Provide a safe and inclusive environment.

Provide a reflective environment where all adults contribute to the ongoing enhancement and improvement of practice – i.e. through supervision, training, evaluation, gathering views of parents and children.

Fundraising events to purchase new equipment and provide additional opportunities to enhance the children's experience.

The Trustees have taken the Charity Commission's guidance on public benefit into account when making decisions on the running of the pre-school.

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.

Courses:

Early Years Leadership and Management for the deputy manager

Safeguarding for 3 staff members

First Aid for all staff

Food Hygiene for all staff

Summary of the main achievements of the charity during the year

Magic Moments Pre-School continued to provide high quality, flexible care for 2 to 5 year olds.

The nursery had 24 children attending in the Autumn term, 29 in the Spring term and 28 in the Summer term.

The centre manager retired after the May half term with the deputy manager stepping into the manager role.

There was high staff turnover this year and recruiting was difficult, meaning extra cover was needed for interviews to take place.

Staff received another pay rise in April 2023;

Non qualified 23+ £10.42 (minimum wage)

Level 2 £10.50 - £10.60

Level 3 £10.70 - £10.80

Deputy / Senco £11.70 - £11.80

Manager £14-14.60/h

There are now 6 staff members. A new chair person was recruited to the committee, officially starting Nov 2022 but wishes to step down as of Sept 2023.

The nursery fees were increased in April 2023 to £6.50/h and will be increasing again in September 2023.

It was a difficult year with recruitment costs, staff training, the new holiday pay implications and holiday backpay for the last 2 years.

Rent will be increasing in September 2023, possibly also losing free set-up and pack-away time.

Fundraising events were compromised by the staffing issues and recruitment and management changeover. Also there was no beer festival this year which impacts fundraising. The nursery made £524 in fundraising, £188 of which was banked during the 2022-2023 timeframe and £336 of which was banked during the 2023-2024 timeframe.

Fundraising 2022-2023

- Bag2school collection 2023 - £140
- Amazon/giving machine - £40
- Christmas Fayre 2022 – raised £113
- Photos – raised £57
- Sports Day 2023 - £63
- Summer Fayre stall 2023 - £160

Section E

Financial review

Brief statement of the charity's policy on reserves

The Pre-School aims to hold reserve funds to cover one term's expenditure.

Details of any funds materially in deficit

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.

Total income during 2022-23 was £88,349. The main sources of income were from Grants (87%) and fees (10%). Fundraising amounted to £188 (0.2%).

Total expenditure during 2022-23 was £96,195. The majority was spent on Staff Salaries and HMRC (85%) and rent costs (10%). The remainder was spent on equipment, consumables, printer and admin overheads associated with running the pre-school.

Overall, the nursery suffered a loss of £7,846. The income was equivalent to last year however the expenditure approximately £17,500 more than last year.

Section F

Other optional information

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Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s) Leanne Lamus

Full name(s) Leanne Lamus

Position (eg Secretary, Chair, etc) Treasurer

Date 01/02/24



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name MAGIC MOMENTS PRE-SCHOOL	No (if any) 1059224
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CC16a

Receipts and payments accounts

For the period from	Period start date 9/1/2022	To	Period end date 8/31/2023
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees	8,538		-	8,538	12,203
Childcare vouchers			-	-	-
Tax free childcare	2,644		-	2,644	-
2yr old Grant		36,159	-	36,159	40,756
3&4yr old Nursery Grant		26,668	-	26,668	24,375
Early Years Pupil Premium		1,363	-	1,363	1,485
30hr Extended Care		4,969	-	4,969	633
Exceptional Needs Funding		886	-	886	912
SEN		6,634	-	6,634	2,851
Savings Interest	60		-	60	18
NHDC Grant/Herts CC Bursary		240	-	240	1,035
Fundraising	188		-	188	3,253
Coronavirus Job Retention Scheme			-	-	358
Sub total(Gross income for AR)	11,431	76,918.44	-	88,349	87,879
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	11,431	76,918.44	-	88,349	87,879
A3 Payments					
Salaries, Pension, SSP and HMRC	15,877	66,304	-	82,181	65,122
Rent		9,294	-	9,294	9,600
Petty Cash	400		-	400	385
Equipment & Consumables	378		-	378	431
Toys	24		-	24	-
Outside Play Area	61		-	61	-
Signing Babies/living eggs/enrichment			-	-	26
Daytrips and Leaver's trip			-	-	-
Printer/Photocopier	911		-	911	954
Training	854		-	854	344
Insurance, Ofsted Registration, Subscriptions & CRB		1,320	-	1,320	779
Bank charges	84		-	84	120
Accountant Fees			-	-	275
Payroll Costs	566		-	566	427
Phone & Postage	93		-	93	90
Website, Prospectus and Marketing	29		-	29	60
Staff / volunteers thank you			-	-	17
Donations			-	-	-
Sub total	19,277	76,918.44	-	96,195	78,631
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	19,277	76,918.44	-	96,195	78,631
Net of receipts/(payments)	- 7,846	-	-	- 7,846	9,249
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	29,516.00	-	-	29,516	20,268
Cash funds this year end	21,670	-	-	21,670	29,516

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Lloyds Business Account	6,665		-
	Lloyds Treasurers Account	4	-	-
	Virgin Charity Deposit Account	15,001	-	-
	Total cash funds	21,670	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

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

Signature	Print Name	Date of approval
Leanne Lamus	Leanne Lamus	2/1/2024



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Magic Moments Pre-School

**On accounts for the year
ended**

2022-2023

**Charity no
(if any)**

1059224

Set out on pages

1 & 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2023**.

**Responsibilities and
basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Rebecca Edwards

Date:

16/06/2024

Name:

Rebecca Edwards

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

Address:

61 Hillcrest

Baldock

SG7 6NF

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.

MAGIC MOMENTS PLAYGROUP

England & Wales - Charity number 1059224

Accounts



Trustees' Annual Report for the period

Period start date

From

Period end date

To

01

09

2021

31

08

2022

Section A

Reference and administration details

Charity name

Magic Moments Pre-School

Other names charity is known by

Magic Moments Playgroup

Registered charity number (if any)

1059224

Charity's principal address

3 Elmwood Avenue

Baldock

Herts

Postcode

SG7 6JU

Names of the charity trustees who manage the charity

Trustee name
Office (if any)
Dates acted if not for whole year

TAR

Name of person (or body) entitled to appoint trustee (if any)

1

Bethany Goodall
Chair
April 2019-Nov 2022

2

Siobhan Early
Secretary
From April 2019

3

Leanne Lamus
Treasurer
From January 2020

4

Joanne Simpson
Trustee
Up to September 2022

5

6

7

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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)

Section B Structure, governance and management

Description of the charity's trusts

Constitution 2011	Type of governing document (eg. trust deed, constitution)
	How the charity is constituted (eg. trust, association, company)
Appointed by parents of children attending Magic Moments Pre-School	Trustee selection methods (eg. appointed by, elected by)

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.

A member of the committee must attend a Safeguarding course.
Training courses can be attended which are relevant to helping the Committee.

Trustees that are stepping down from a role must give the new Trustees a handover period to show what is involved in their role.

Magic Moments continues to work together with the Letchworth and Baldock Family Centre, health visitors, speech therapists, educational psychologists and inclusion workers to enable them to meet the children's needs as necessary.

The Pre-school has volunteers and work experience placements from the local college and schools.

Risks are managed through a comprehensive set of policies and procedures which are regularly reviewed/updated by the management committee. All staff undertake continued training as required.

Section C Objectives and activities

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

Magic Moments Pre-School aims to provide a safe, friendly, inclusive and stimulating environment for children to achieve the outcomes set by the Early Years Foundation Stage.

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)

Provide early years' education which supports children's progress and development in all 7 areas of learning.

Work with parents and carers to provide appropriate activities and resources which interest and stimulate their children.

Implement a key person system which ensures that children's progress and transition is fully met and the individual and unique needs of each child and family is respected.

Provide a safe and inclusive environment.

Provide a reflective environment where all adults contribute to the ongoing enhancement and improvement of practice – i.e. through supervision, training, evaluation, gathering views of parents and children.

Fundraising events to purchase new equipment and provide additional opportunities to enhance the children's experience.

The Trustees have taken the Charity Commission's guidance on public benefit into account when making decisions on the running of the pre-school.

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.

In May 2022 the Behaviour policy was updated to be in line with the TAB (therapeutic approach to behaviour)

Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Magic Moments Pre-School continued to provide high quality, flexible care for 2 to 5 year olds.

The nursery had 16 children attending in the Autumn term, 26 in the Spring term and 32 in the Summer term.

As of April 2022 the funding rates were £5.55/h for 3&4 year olds and £5.79/h for 2 year olds. The nursery fees were still £6/h

As a cost cutting measure the two salaried staff members had their hours decreased by a third.

From April 2022 wages were increased

A 6.6% pay rise for:

New starter/non-qualified - £9.50/h (minimum wage)

Level 3 - £9.60

A 7.7% pay rise for all other roles:

Supervisor - £10.10

Deputy/SENCO - £10.60

Manager - £13.95

This will lead to an extra £5100 per year if the hours are roughly the same as the previous year

Two staff members left and a new staff member was recruited in the summer term. There are now 6 staff members. Two committee members stepped down at the end of the academic year.

Fundraising events were back to pre-pandemic levels and through a variety of community events, sponsored events, recycling schemes and donations, the nursery made £3200 in fundraising.

Section E

Financial review

Brief statement of the charity’s policy on reserves

The Pre-School aims to hold reserve funds to cover one term’s expenditure.

Details of any funds materially in deficit

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.

Total income during 2021-22 was £87,879. The main sources of income were from Grants (81%) and fees (14%). Fundraising amounted to £3,253 (4%).

Total expenditure during 2021-22 was £78,630. The majority was spent on Staff Salaries and HMRC (83%) and rent costs (12%). The remainder was spent on equipment, consumables, printer and admin overheads associated with running the pre-school.

Overall, the nursery achieved a profit of £9,248. The income was approximately £4,000 more than last year and the expenditure approximately £13,000 less than last year.

Section G Declaration

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

Signed on behalf of the charity’s trustees

Signature(s)

Leanne Lamus

Full name(s)

Leanne Lamus

Position (eg Secretary, Chair, etc)

Treasurer

Date

30/11/22



Receipts and payments accounts

For the period from	Period start date 9/1/2021	To	Period end date 8/31/2022
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees	12,203	-	-	12,203	10,190
Childcare vouchers	-	-	-	-	-
Tax free childcare	-	-	-	-	6,539
2yr old Grant	-	40,756	-	40,756	26,487
3&4yr old Nursery Grant	-	24,375	-	24,375	24,197
Early Years Pupil Premium	-	1,485	-	1,485	1,089
30hr Extended Care	-	633	-	633	1,739
Exceptional Needs Funding	-	912	-	912	2,367
SEN	-	2,851	-	2,851	-
Savings Interest	18	-	-	18	34
NHDC Grant/Herts CC Bursary	-	1,035	-	1,035	1,820
Fundraising	3,253	-	-	3,253	946
Coronavirus Job Retention Scheme	-	358	-	358	8,397
Sub total (Gross income for AR)	15,474	72,405.03	-	87,879	83,805
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	15,474	72,405.03	-	87,879	83,805
A3 Payments					
Salaries, Pension, SSP and HMRC	3,096	62,026	-	65,122	77,087
Rent	-	9,600	-	9,600	10,776
Petty Cash	385	-	-	385	300
Equipment & Consumables	431	-	-	431	724
Toys	-	-	-	-	-
Outside Play Area	-	-	-	-	26
Signing Babies/living eggs/enrichment	26	-	-	26	30
Daytrips and Leaver's trip	-	-	-	-	-
Printer/Photocopier	954	-	-	954	704
Training	344	-	-	344	12
Insurance, Ofsted Registration, Subscriptions & CRB	-	779	-	779	767
Bank charges	120	-	-	120	91
Accountant Fees	275	-	-	275	275
Payroll Costs	427	-	-	427	777
Phone & Postage	90	-	-	90	90
Website, Prospectus and Marketing	60	-	-	60	378
Staff / volunteers thank you	17	-	-	17	15
Donations	-	-	-	-	50
Sub total	6,226	72,405.03	-	78,631	92,101
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	6,226	72,405.03	-	78,631	92,101
Net of receipts/(payments)	9,249	-	-	9,249	8,295
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	20,267.53	-	-	20,268	28,563
Cash funds this year end	29,516	-	-	29,516	20,268

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Lloyds Business Account	14,511		-
	Lloyds Treasurers Account	4	-	-
	Virgin Charity Deposit Account	15,001	-	-
	Total cash funds	29,516	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	to nearest £	to nearest £	to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
	Leanne Lamus	Leanne Lamus	11/30/2022	



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name
Magic Moments Pre-School

On accounts for the year ended

31 August 2022	Charity no (if any)	1059224
----------------	----------------------------	---------

Set out on pages

(remember to include the page numbers of additional sheets)

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2022**.

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 20/06/2023

Name: Rebecca Louise Edwards

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

Address: 61 Hillcrest, Baldock, N Herts, SG7 6NF

Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.

MAGIC MOMENTS PLAYGROUP

England & Wales - Charity number 1059224

Accounts



Trustees' Annual Report for the period

Period start date

From

Period end date

To

01

09

2020

31

08

2021

Section A

Reference and administration details

Charity name

Magic Moments Pre-School

Other names charity is known by

Magic Moments Playgroup

Registered charity number (if any)

1059224

Charity's principal address

3 Elmwood Avenue

Baldock

Herts

Postcode

SG7 6JU

Names of the charity trustees who manage the charity

Trustee name
Office (if any)
Dates acted if not for whole year

TAR

Name of person (or body) entitled to appoint trustee (if any)

Bethany Goodall
Chair

1

Siobhan Early
Secretary

2

Leanne Lamus
Treasurer

3

Joanna Simpson
Committee

4

10

11

12

13

14

15

16

17

18

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)

Section B Structure, governance and management

Description of the charity's trusts

Constitution 2011	Type of governing document (eg. trust deed, constitution)
	How the charity is constituted (eg. trust, association, company)
Appointed by parents of children attending Magic Moments Pre-School	Trustee selection methods (eg. appointed by, elected by)

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.

A member of the committee must attend a Safeguarding course.
Training courses can be attended which are relevant to helping the Committee.

Trustees that are stepping down from a role must give the new Trustees a handover period to show what is involved in their role.

Magic Moments continues to work together with the Letchworth and Baldock Family Centre, health visitors, speech therapists, educational psychologists and inclusion workers to enable them to meet the children's needs as necessary.

The Pre-school has volunteers and work experience placements from the local college and schools.

Risks are managed through a comprehensive set of policies and procedures which are regularly reviewed/updated by the management committee. All staff undertake continued training as required.

Section C Objectives and activities

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

Magic Moments Pre-School aims to provide a safe, friendly, inclusive and stimulating environment for children to achieve the outcomes set by the Early Years Foundation Stage.

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)

Provide early years' education which supports children's progress and development in all 7 areas of learning.

Work with parents and carers to provide appropriate activities and resources which interest and stimulate their children.

Implement a key person system which ensures that children's progress and transition is fully met and the individual and unique needs of each child and family is respected.

Provide a safe and inclusive environment.

Provide a reflective environment where all adults contribute to the ongoing enhancement and improvement of practice – i.e. through supervision, training, evaluation, gathering views of parents and children.

Fundraising events to purchase new equipment and provide additional opportunities to enhance the children's experience.

The Trustees have taken the Charity Commission's guidance on public benefit into account when making decisions on the running of the pre-school.

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.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Magic Moments Pre-School continued to provide high quality, flexible care for 2 to 5 year olds.

The nursery opened in September with few children and therefore few hours for staff. Due to this one member of staff was made redundant. Also 2 salaried staff members were placed on the government's flexible furlough scheme from January 2021 to March 2021.

From January - March 2021 the country was placed into lockdown again. The nursery was allowed to remain open however not all the children returned. Funding was still paid and fees were still charged. With fewer children attending all staff were flexi-furloughed 1-16 January. The nursery closed 17-31 January due to a coronavirus outbreak. Staff were placed on full furlough however wages were only partially reclaimed under the Job Retention Scheme. Fees had to be repaid.

In April 2021 minimum wage was raised and 4 staff members had their wages raised. Also in April fees were raised from £5.50/h to £6/h and funding was raised by £0.06/h.

Fundraising events were practically impossible due to closures, restrictions and the cancellation of large events (eg Christmas and summer fayre). However the children's Christmas party and a sponsored event raised over £200.

An NHDC grant was awarded and used to buy kitchen role play equipment and a replacement laptop.

Total staff number is now 8, including 1 for lunchtime cover.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Pre-School aims to hold reserve funds to cover one term's expenditure.

Details of any funds materially in deficit

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.

During this year there was still disruption caused by the pandemic with lower numbers of children, closures, restrictions and very limited fundraising opportunities. The government run Job Retention Scheme was used to supplement a portion of the wage payments.

Total income during 2020-21 was £83,805. The main sources of income were from Grants (75%) and fees (12%). Fundraising amounted to only £946 (1%).

Total expenditure during 2020-21 was £92,101. The majority was spent on Staff Salaries and HMRC (84%) and rent costs (11%). The remainder was spent on equipment, consumables, printer and admin overheads associated with running the pre-school.

Overall, the nursery suffered a loss of £8,295. The income was approximately £5,000 less than last year and the expenditure approximately £12,000 less than last year.

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)

Position (eg Secretary, Chair, etc)

Date



Receipts and payments accounts

For the period from	Period start date 9/1/2020	To	Period end date 8/31/2021
---------------------	-------------------------------	----	------------------------------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees	10,190	-	-	10,190	7,867
Childcare vouchers	-	-	-	-	1,524
Tax free childcare	6,539	-	-	6,539	1,107
2yr old Grant	-	26,487	-	26,487	28,571
3&4yr old Nursery Grant	-	24,197	-	24,197	31,309
Early Years Pupil Premium	-	1,089	-	1,089	986
30hr Extended Care	-	1,739	-	1,739	8,074
Exceptional Needs Funding	-	2,367	-	2,367	2,139
Emerging Needs Funding	-	-	-	-	-
Savings Interest	34	-	-	34	151
NHDC Donation	-	1,820	-	1,820	-
Fundraising	946	-	-	946	711
Coronavirus Job Retention Scheme	-	8,397	-	8,397	6,168
Sub total (Gross income for AR)	17,709	66,096.18	-	83,805	88,606
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	17,709	66,096.18	-	83,805	88,606
A3 Payments					
Salaries, Pension, SSP and HMRC	22,533	54,554	-	77,087	91,433
Rent	-	10,776	-	10,776	6,842
Petty Cash	300	-	-	300	300
Equipment & Consumables	724	-	-	724	621
Toys	-	-	-	-	26
Outside Play Area	26	-	-	26	-
Signing Babies/living eggs/enrichment	30	-	-	30	375
Daytrips and Leaver's trip	-	-	-	-	439
Printer/Photocopier	704	-	-	704	870
Training	12	-	-	12	976
Insurance, Ofsted Registration, Subscriptions & CRB	-	767	-	767	692
Bank charges	91	-	-	91	133
Accountant Fees	275	-	-	275	275
Payroll Costs	777	-	-	777	722
Phone & Postage	90	-	-	90	95
Website, Prospectus and Marketing	378	-	-	378	120
Staff / volunteers thank you	15	-	-	15	10
Donations	50	-	-	50	200
	-	-	-	-	-
Sub total	26,004	66,096.18	-	92,101	104,128
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	26,004	66,096.18	-	92,101	104,128
Net of receipts/(payments)	- 8,295	-	-	- 8,295	- 15,521
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	28,562.60	-	-	28,563	44,084
Cash funds this year end	20,267	-	-	20,267	28,563

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Lloyds Business Account	5,262		-
	Lloyds Treasurers Account	4	-	-
	Virgin Charity Deposit Account	15,001	-	-
	Total cash funds	20,267	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

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

Signature	Print Name	Date of approval

Financial Independent Audit for

MAGIC MOMENTS PLAYGROUP

Charity No 1059224

Period 01/09/2020 - 31/08/2021

Magic Moments are a playgroup centre for preschool children, based in Baldock. Manage My Accounts has compiled an independent financial audit for the accounts for the period 1st September 2020 to 31st August 2021.

Income

Due to aftermath of COVID, the income has dropped slightly to £83k compared to last years' income of £89k. The pre-school is making a turnaround for the forthcoming year.

Expenditure

Overheads have also dropped to £92k compared to £104k last year. Salaries mostly affected.

Profit/Loss

A reported loss for the third year of £8k has been reported this year to last years' loss of £15k.

Balance Sheet

The Balance Sheet has had a hit with the loss and is showing £20k compared to £28k last year. Magic Moments will need to look at the budgeted income for 2021/22, so that there isn't a further impact on the balance sheet.

- Business Account £5,262
- Treasurers Account £4
- Deposit Account £15,001
- Total £20,627

Cont...

Financial Independent Audit for
MAGIC MOMENTS PLAYGROUP

Charity No 1059224

Period 01/09/2020 - 31/08/2021

Accounting

I am glad to report that the accounts are kept in an excellent order, with good spreadsheets and filing. The income and expenditure is reported well.

Salaries /payroll – the reporting is in good order and payments to HMRC have been carried out correctly, this also includes payments to Nest for the Workplace Pension. All HMRC procedures are reported correctly and there are no current issues.

Fixed Assets – due to business type, I do not recommend that a fixed asset register is required.

Accruals and prepayments are not necessary and can be shown on the assets/liabilities form of CC16a for any large items the Charity may have.

Overall, I have found no issues of major concern and only have reported my findings and recommendations.

Report by

Shaun O'Reilly FMAAT

Trading as Manage My Accounts

www.managemyaccounts.biz

Dated 8 April 2022

MAGIC MOMENTS PLAYGROUP

England & Wales - Charity number 1059224

Accounts



Trustees' Annual Report for the period

		Period start date			Period end date		
From	01	09	2019	To	31	08	2020

Section A Reference and administration details

Charity name

Magic Moments Pre-School

Other names charity is known by

Magic Moments Playgroup

Registered charity number (if any)

1059224

Charity's principal address

3 Elmwood Avenue

Baldock

Herts

Postcode

SG7 6JU

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	Bethany Goodall	Chair	From April 2019	
2	Siobhan Early	Secretary	From April 2019	
3	Leanne Lamus	Treasurer	From January 2020	
4	Joanna Simpson	Treasurer	Up to January 2020	
5				
6				
7				
8				
9				
10				
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12				
13				
14				
15				
16				
17				
18				
19				
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)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution 2011
How the charity is constituted (eg. trust, association, company)	
Trustee selection methods (eg. appointed by, elected by)	Appointed by parents of children attending Magic Moments Pre-School

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.

A member of the committee must attend a Safeguarding course. Training courses can be attended which are relevant to helping the Committee.

Trustees that are stepping down from a role must give the new Trustees a handover period to show what is involved in their role.

Magic Moments continues to work together with the Letchworth and Baldock Family Centre, health visitors, speech therapists, educational psychologists and inclusion workers to enable them to meet the children's needs as necessary.

The Pre-school has volunteers and work experience placements from the local college and schools.

Risks are managed through a comprehensive set of policies and procedures which are regularly reviewed/updated by the management committee. All staff undertake continued training as required.

Section C Objectives and activities

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

Magic Moments Pre-School aims to provide a safe, friendly, inclusive and stimulating environment for children to achieve the outcomes set by the Early Years Foundation Stage.

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)

Provide early years' education which supports children's progress and development in all 7 areas of learning.

Work with parents and carers to provide appropriate activities and resources which interest and stimulate their children.

Implement a key person system which ensures that children's progress and transition is fully met and the individual and unique needs of each child and family is respected.

Provide a safe and inclusive environment.

Provide a reflective environment where all adults contribute to the ongoing enhancement and improvement of practice – i.e. through supervision, training, evaluation, gathering views of parents and children.

Fundraising events to purchase new equipment and provide additional opportunities to enhance the children's experience.

The Trustees have taken the Charity Commission's guidance on public benefit into account when making decisions on the running of the pre-school.

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.

All policies and procedures were reviewed and updated between April and August 2020

A new policy on Covid19 was created whilst the nursery was closed and continues to be monitored on a regular basis inline with government guidelines

Staff continue to be aided by one regular volunteer.

Summary of the main achievements of the charity during the year

Magic Moments Pre-School continued to provide high quality, flexible care for 2 to 5 year olds.

Due to staff changes in the previous year less children were taken on in the autumn term and less sessions accessed. No 3-4 year olds remained at the nursery from the previous year.

A successful Christmas Performance with Santa's Grotto was held at the Pre-School, which was greatly enjoyed by parents and children, and raised additional funds for the pre-school.

A trip to Willows Farm at Christmas was organised and subsidised by the pre-school, which enabled parents and carers to take part in additional fun and educational activities with their children.

Funding from EYPP was used towards Sing & Sign sessions which was a new and enriching experience for the children.

One member of staff left during the year and another staff member started level 2 training. Total staff number is now 9.

A new treasurer was elected to the management committee.

The following Training Courses were attended by staff:

First Aid – 6 staff

FGM – 2 staff

Food Hygiene – 2 staff

Safeguarding – 4 staff

Designated Safeguarding – 1 staff

STEPS Behaviour Management – 2 staff

Supporting Children With Autism And Communication Difficulties – 1 staff

Over the summer of 2019 there was some significant vandalism to the site and equipment. This resulted in extra costs but also a reduction in rent for the autumn term.

In April the minimum wage was increased and also staff are now paid for time spent on training.

There was also an increase in the per hour funding rate.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Pre-School aims to hold reserve funds to cover one term's expenditure.

Details of any funds materially in deficit

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.

From March to September 2020 the nursery had to close due to government enforced lockdown for COVID19. Council funding was still given but there were no fees collected. Also with the nursery closed there were no fundraising opportunities. The government run Job Retention Scheme was used to supplement a portion of the wage payments. Rent was not charged for the summer term.

Total income during 2019-20 was £88,606. The main sources of income were from Grants (80%) and fees (12%). Fundraising amounted to only £710 (0.8%).

Funding received for 2yr olds, 3&4yr olds and 30h provision were all decreased compared to the previous year due to fewer children. The number of fee paying children was significantly decreased compared to the previous year as they were only present for a term and a half.

Total expenditure during 2019-20 was £104,128. The majority was spent on Staff Salaries and HMRC (88%) and rent costs (7%). The remainder was spent on equipment, consumables, new toys, staff training and admin overheads associated with running the pre-school.

Overall, the nursery suffered a loss of £15,521. The income was approximately £40,000 less than last year but the expenditure only approximately £27,000 less than last year.

Section F

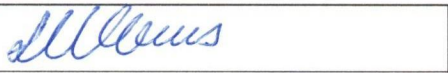
Other optional information

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)	L. M. LAMUS	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	22/03/21	



Receipts and payments accounts

For the period from	Period start date	To	Period end date
	01/09/2019		31/08/2020

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees	7,867	-	-	7,867	31,306
Childcare vouchers	1,524	-	-	1,524	4,010
Tax free childcare	1,107	-	-	1,107	5,273
2yr old Grant	-	28,571	-	28,571	30,581
3&4yr old Nursery Grant	-	31,309	-	31,309	40,497
Early Years Pupil Premium	-	986	-	986	665
30hr Extended Care	-	8,074	-	8,074	10,762
Exceptional Needs Funding	-	2,139	-	2,139	-
Emerging Needs Funding	-	-	-	-	1,500
Savings Interest	151	-	-	151	127
NHDC Donation	-	-	-	-	250
Fundraising	711	-	-	711	3,623
Coronavirus Job Retention Scheme	-	6,168	-	6,168	-
Sub total (Gross income for AR)	11,359	77,247.09	-	88,606	128,595
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	11,359	77,247.09	-	88,606	128,595
A3 Payments					
Salaries, Pension, SSP and HMRC	21,719	69,713	-	91,433	106,686
Rent	-	6,842	-	6,842	15,240
Petty Cash	300	-	-	300	450
Equipment & Consummables	621	-	-	621	1,754
Toys	26	-	-	26	772
Outside Play Area	-	-	-	-	492
Signing Babies/living eggs	375	-	-	375	693
Daytrips and Leaver's trip	439	-	-	439	766
Printer/Photocopier	870	-	-	870	923
Training	976	-	-	976	641
Insurance, Ofsted Registration, Subscriptions & CRB	-	692	-	692	1,040
Bank charges	133	-	-	133	193
Accountant Fees	275	-	-	275	275
Payroll Costs	722	-	-	722	692
Phone & Postage	95	-	-	95	110
Website, Prospectus and Marketing	120	-	-	120	264
Staff / volunteers thank you	10	-	-	10	299
Donations	200	-	-	200	200
	-	-	-	-	-
Sub total	26,881	77,247.09	-	104,128	131,489
A4 Asset and investment purchases. (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	26,881	77,247.09	-	104,128	131,489
Net of receipts/(payments)	- 15,521	-	-	- 15,521	- 2,895
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	44,084	-	-	44,084	46,979
Cash funds this year end	28,563	-	-	28,563	44,084

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Lloyds Business Account	8,557		-
	Lloyds Treasurers Account	4	-	-
	Virgin Charity Deposit Account	20,001	-	-
	Total cash funds	28,563	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

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

Signature	Print Name	Date of approval
	L. M. LAWES	22/03/21



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name MAGIC MOMENTS PLAYGROUP

On accounts for the year ended

31 AUG 2020 Charity no (if any) 1059224

Set out on pages



(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

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").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded 2250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

01 MAR 2021

Name:

Mr S O'Reilly

Relevant professional qualification(s) or body

MAAT

(if any):

Address:

Section B **Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Financial Independent Audit for
MAGIC MOMENTS PLAYGROUP

Charity No 1059224

Period 01/09/2019 - 31/08/2020

Magic Moments are a playgroup centre for preschool children, based in Baldock. Manage My Accounts has compiled an independent financial audit for the accounts for the period 1st September 2019 to 31st August 2020.

Income

Due to the COVID-19 pandemic, Magic Moments have been affected, like other pre-schools in the country, and the affect is shown on the income. The income has dropped to £89k compared to last years' income of £129k. A significant drop in fees from last year £31k to this year £8k.

Expenditure

Despite the pandemic, the government have provided the furlough scheme and salaries are stil at £91k and other overheads have continued. The total expenditure of £104k compared to £131k last year.

Profit/Loss

A reported loss for the second year of £15k has been reported this year to last years' loss of £3k.

Balance Sheet

The Balance Sheet has had a hit with the loss and is showing £28k compared to £44k last year. Magic Moments will need to look at the budgeted income for 2020/21, so that there isn't a further impact on the balance sheet.

• Business Account	£8,557
• Treasurers Account	£4
• Deposit Account	£20,001
Total	£28,563

Cont...

Financial Independent Audit for
MAGIC MOMENTS PLAYGROUP

Charity No 1059224

Period 01/09/2019 - 31/08/2020

Accounting

With the transition of Treasurer, I am glad to report that the accounts are kept in an excellent order, with good spreadsheets and filing. The income and expenditure is reported well.

Salaries /payroll – the reporting is in good order and payments to HMRC have been carried out correctly, this also includes payments to Nest for the Workplace Pension. All HMRC procedures are reported correctly and there are no current issues.

Fixed Assets – due to business type, I do not recommend that a fixed asset register is required.

Accruals and prepayments are not necessary and can be shown on the assets/liabilities form of CC16a for any large items the Charity may have.

Overall, I have found no issues of major concern and only have reported my findings and recommendations.

Report by

Shaun O'Reilly FMAAT

Trading as Manage My Accounts

www.managemyaccounts.biz

Dated 01 March 2021