

MOONBEAMS PLAYGROUP

England & Wales · Charity number 1068848

Details

Other names MOONBEAMS PRE-SCHOOL

Status Registered

Legal form Other

Registered 1998-03-25

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

Contact

Address Moonbeams PreSchool
Meadows Community Centre
299 Arbury Road
Cambridge
CB4 2JL

Phone 07780187003

Email moonbeams.preschool@gmail.com

Website www.moonbeampreschool.org

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE 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 AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: We provide a safe, stimulating environment for pre-school children between the ages of 2 & 4 years of age, where they can begin to learn the building blocks of education, social skills, & a degree of independence prior to mainstream schooling. We also provide placements for work-experience trainees.

Classification

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

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£208,980	£168,251	-	-
2024-04-05	£142,431	£118,464	-	-
2023-04-05	£99,342	£101,037	-	-
2022-04-05	£91,911	£87,124	-	-
2021-04-05	£90,794	£73,840	-	-

Trustees

Name	Role	Appointed
Donna Elaine Thrower	Chair	2023-11-20
Dr Lynne Purchase		2016-04-08
Renata Segatto Tessinari		2023-11-20
Stephanie Champion		2016-11-23

MOONBEAMS PLAYGROUP

England & Wales - Charity number 1068848

Accounts



Moonbeams PreSchool

The Meadows Community Centre
299 Arbury Road, Cambridge, CB4 2JL
Tel: 07780 187003

Website: www.moonbeampreschool.org
email: moonbeams.preschool@gmail.com

Registered Charity 1068848 OFSTED Registration EY2711214
Mon-Fri term time only 9am-3pm

Trustees' Annual Report for the period

From **06 Apr 2025** **Period start date**
To **05 Apr 2025** **Period end date**

Charity name: **Moonbeams Playgroup**

Charity registration number: **1068848**

Reference and Administrative details

Charity name	Moonbeams Playgroup
Other name the charity uses	Moonbeams Pre-School
Registered charity number	1068848
Charity's principal address	Moonbeams PreSchool Meadows Community Centre 299 Arbury Road Cambridge CB4 2JL

Objectives and Activities

The charity's purpose is the development and education of children under statutory school age. We do this by:

- (a) helping parents to understand and provide for the needs of their children;
- (b) identifying and encouraging study of the needs of such children and their families and promoting public interest in and recognition of such needs in our local community;
- (c) offering appropriate play, educational and care facilities;
- (d) providing opportunities for family learning together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- (e) Instigating, adhering to and furthering the aims and objectives of the Early Years Alliance.

Through play, discovery and meaningful experiences we prepare children not just for school, but for life. We encourage children to be confident, curious, independent and lifelong learners in a safe, welcoming and nurturing environment. We respect the individuality of each child, encouraging curiosity, creativity and a love for learning through play-based exploration.

We prioritise the development of communication and language, personal social and emotional development and physical development in a safe, welcoming, supportive and stimulating environment where all children feel valued and confident to express themselves.

We are committed to building strong relationships with the families and the community, recognising the importance of this for a child's development.

Guided by compassion, patience, understanding and a broad array of knowledge, we aim to create a foundation that supports life-long learning and deep sense of belonging. Moonbeams embraces diversity and encourages the importance of celebrating, learning and teaching of these for children to appreciate everyone is different.

Achievements and Performance

We have now well established and settled our new premises; what seemed very different this time last year for children, staff and parents has now become a familiar daily routine. We are happy in our new location and we are very much part of the Community Centre.

In September 2024, we simplified our sessions and their timings. Each day has two 3-hour sessions. This means that parents can use all of their 15 hours' funding. We also introduced session fees with a discounted rate for full day attendance. We ask fees for additional sessions taken by funded children or for non-funded children attending the Preschool. We have also asked parents/carers to contribute £10 per term towards the cost of consumables not covered by our funding. We do not make any other charges.

We currently have seven staff members; each member of staff has taken a lead role in the four areas of the Early Years Framework (Maths; Personal, Social and Emotional Development; Physical Development; Communication, Language and Phonics). It is our intention that staff will deliver workshops on their lead roles to parents and carers next year.

All staff are up to date on mandatory training including child protection and first aid.

A programme of refresher training has been set in place which will benefit children and families as new ideas and practice are brought into the setting from these courses.

A named safeguarding officer has been appointed to the Management Committee in accordance with regulations which require this.

We have thirty-three children on the register this year.

We have focused on the provision of special events and experiences for the children in addition to the general daily activities. This has been made possible by using money raised from our own fundraising activities. We have one staff member who is undertaking a Forest School training course in order to expand our activities with the children; so far, she has demonstrated her new skills by creating a rope

bridge for the children to explore and has demonstrated how using sticks, leaves and natural resources to make homes for wildlife. To support childrens physical health and development, we have a coach-led sports session twice a week.

From past experience, we have found the best way to engage with parents and carers is by direct contact; for instance, by asking them to tell us what their child is showing interest in at home, what books they've enjoyed, or places they have visited, films they have seen. Parents are encouraged to chat with staff at morning drop-off or to tell us things via a quick email. In turn, we let parents know what their child is showing interest in and what we have been doing to support their interests in the preschool. We have in previous years tried on-line learning journals and other technological tools, but we have found that the direct one-to-one contact with parents/carers has the most success. We continue to build on this.

Parent consultation sessions were held in December; these are short meetings for parents and their child's key-worker and are an effective way for staff to engage with parents directly so that they can learn how their child is getting on developmentally in the preschool, what their key worker is working on with them and affords parents with the chance to share any concerns they might have.

The preschool produces a monthly newsletter which is distributed to parents/carers and is available on our website. This gives details of upcoming events and activities going on and suggests ways in which parents/carers can support similar activities at home. The newsletter also signposts further resources which parents/carers can use at home to complement children's interests in the setting.

Some of the highlights of the year included:

- A 'Healthy Eating' week in June; we used this to promote healthy eating and to give the children the opportunity to prepare and taste different fruits and vegetables. We combined this with some home learning in the form of a mini-work out. Parents were invited to take photos so that we could add these to the children's learning records.
- In October, we asked parents to provide a small donation so that we could take the children along to the Macmillan Cancer Coffee morning held at the Community Centre to buy a sweet treat to take home. There was also a face-painter and animal experience at the event for the children to enjoy. This was a good opportunity to take the children outside the setting to support an organised event in the Centre and to help fundraising for a worthwhile cause.
- In November, as part of general fundraising, the Preschool held a stall in the Community Centre 'pop-up' market. This was a great opportunity to advertise the preschool as well as a major fundraising event.
- The children's Christmas party was held on the last day of term, 20th December. The children had a Christmas party lunch with a surprise visit and small gift from Father Christmas, followed by some festive activities for the children to enjoy.
- We celebrated the Chinese New Year in January with lots of learning opportunities for the children through activities such as mark making, imaginative play and story telling. We invited parents to send children in wearing something red on the 29th January, in celebration of the Lunar new year. The children learned how to say 'Gung hay fat choy'; made Chinese lanterns; and got to enjoy some traditional Chinese foods, such as dumplings and fortune cookies. We also had a cooking activity with them in which we made vegetable noodles.
- Valentines Day was celebrated with a range of activities and also getting the children to engage in conversations about the people and things that are special to them and why that is.
- World book day - 6th March- was celebrated throughout that week. We encouraged the children to come to preschool dressed as their favourite character from a story and invited parents/ carers to come and share a story with their child in the setting. The children's activities that week were focused on story telling and story creation.
- To celebrate Easter, the children were given the chance to observe chicks hatching from eggs. This has been a great success in previous years and the children and staff have really enjoyed watching the chicks hatch from their eggs and grow, whilst learning about how to take care of them and how to handle them safely.

Our AGM was held in November at the centre and was accompanied by the annual plea for volunteers to serve on the management committee.

Financial Review

Financial accounts for the year end April 2025 showed an overall surplus of £40K at the year end April 2025.

The year has been dominated by the change in status of our accounts with Lloyds. Our accounts were formerly identified as 'Treasurer's accounts' and were not subject to monthly charges. They have been reclassified as 'Community accounts' which are subject to basic monthly charges with additional charges for transactions, irrespective of whether the account is in credit or not. Following advice from our accountants, in order to avoid account charges on what are essentially the business reserves, two new accounts have set up with Lloyds. A fixed interest savings bond account containing £20k and an instant access savings account with £30k This leaves a balance of £7k in the reserve account which, given the charges on business accounts, would best be transferred to the instant savings account. The purpose of the instant access savings account is to hold the ringfenced sum of money in accordance with the charity's reserves policy, effectively the wind-up costs of the business. There seems little point in holding reserve account given that any balance in it is eroded by application of monthly account charges.

The PreSchool Reserve funds policy provides that sufficient funds must be ringfenced within the Reserves to cover the financial liabilities that would arise should the PreSchool have to wind up. Ringfenced funds therefore need to cover final salary bills (including HMRC/NI), statutory redundancy payments due (not subject to HMRC/NI), pension liabilities, and monies owed for rent and other services (broadband/phone). Currently, the amount ringfenced is around £30K. This figure has to be reviewed annually (as statutory redundancy calculations need to be adjusted for staff service length).

There has been no drawdown of reserve funds to cover operational expenses. With 8 members of staff, payroll accounts around 76% of the charity's expenses, especially given increases in PAYE/NI and minimum wage. (Recall that the charity's position on minimum wage increase is to apply them to all staff in order to maintain differentials; this was a decision taken by the Management Committee in 2018). The combined effect of statutory increases in minimum wage and resulting increase in PAYE/pension payments means that this cost has risen 31% on last year.

The effect of a full headcount and last year's welcome increase in hourly funding rates for children accounts introduced last year can be seen in the income figure, up 46% on last year. It is thought unlikely that these funding rates will be increased further year on year; what seems more probable is a scenario that the Preschool has seen in previous years; funding rates remain static, while staff costs continue to rise in line with statutory requirements of employment law. These reserves will be needed to support payroll and increases on other operational costs in months/years ahead.

Structure, Governance and Management

Our constitution was adopted in May 2018 and is the Early Years Alliance model constitution of 2011 as approved by the Charity Commission.

The charity is currently unincorporated.

Trustees are elected from members or associate members annually and any member of the charity may put their name forward for election at the AGM; our constitution allows for a maximum of 12 members at any time. We currently have one members of staff serving on the management committee. All Committee volunteers must obtain an enhanced DBS which is registered with the update service. All Committee volunteers have a 'suitable person' status with Ofsted.

The Charity reported one serious incident to Ofsted and to the Commission (reference 776962, Feb) concerning allegations made about a staff member in June 2024. The procedures documented in the Charity's policy on safeguarding was followed. On the recommendation of the LADO and Safeguarding team, an internal investigation was undertaken into the matter. Investigation found that the allegations were unfounded and unsubstantiated.

On the recommendation of Ofsted, the Charity's safeguarding policy has been reviewed and updated to better reflect the reporting schedule to agencies/regulators. Ofsted will review the investigation in their next inspection of the setting.

LADO and Safeguarding team were content that internal investigation was appropriate to address and

investigate the allegations made.

Trustees

Trustees and officers during the financial year April 2024 – April 2025 were as follows:

Donna Thrower	elected Chairperson November 2024
Stephanie Champion	Trustee and Preschool Manager
Lynne Purchase	Treasurer/Secretary
Renata Segatto Tessinari	Trustee
Yi Zhou	Trustee

Resignations

Heidi Scott	resigned from Committee November 2024
Dora Suberlak	resigned from Committee November 2024

Declarations

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

On behalf of the charity's trustees

Donna Thrower
Chairperson



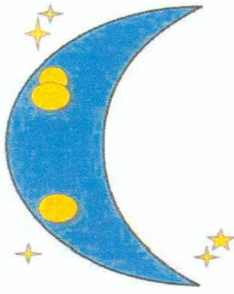
Lynne Purchase
Treasurer/Secretary



Date:

28th January 2026

Moonbeams Pre-School Accounts 2024-2025-Year Ending 5th.April 2025													
		Restrict Fund	General Fund	Totals	05-Apr-24	05-Apr-23	05-Apr-22	05-Apr-21	05-Apr-20	05-Apr-19	05-Apr-18	05-Apr-17	
b/f from last year		£70,159.44	£1,709.15	£71,868.59	£47,902.40	£50,944.65	£46,157.42	£29,362.64	£33,117.16	£35,966.23	£14,387.53	£23,387.26	
Income													
Fees		£25,682.25		£25,682.25	£33,919.50	£28,199.50	£9,886.03	£4,133.75	£9,996.95	£9,754.25	£9,490.77	£5,104.90	
Funding		£181,886.68		£181,886.68	£107,952.87	£69,267.65	£81,433.93	£86,341.34	£80,735.71	£81,610.85	£84,561.86	£56,946.45	
Grants		£0.00		£0.00	£0.00	£275.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
Fundraising etc		£2,184.00	-£1,092.00	£1,092.00	£144.30	£389.36	£451.50	£0.00	£261.54	£638.87	£239.47	£71.53	
Other Sundries		£0.00		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	
Other Income		£370.00	-£50.00	£320.00	£414.37	£448.56	£140.00	£159.74	£420.00	£394.29	£109.28	£149.00	
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		£210,122.93	-£1,142.00	£208,980.93	£142,431.04	£98,580.07	£91,911.46	£90,634.83	£91,414.20	£92,398.26	£94,401.38	£62,271.88	
Expenditure													
Wages and Training		£128,084.35		£128,084.35	£97,548.86	£77,867.03	£63,519.86	£61,850.13	£75,348.46	£71,855.08	£52,667.61	£52,633.56	
Subcontract labour		£3,776.27		£3,776.27	£995.33	£1,756.09	£685.50	£781.56	£2,673.35	£1,310.26	£2,388.81	4,162.40	
Rent		£12,429.84		£12,429.84	£11,781.12	£11,224.08	£11,920.00	£5,576.00	£9,916.94	£11,252.22	£9,852.67	£9,745.86	
Equipment etc		£16,779.57		£16,779.57	£3,674.98	£3,604.61	£4,818.75	£886.64	£1,262.20	£4,523.33	£1,925.12	£1,735.75	
Insurance		£0.00		£0.00	£678.90	£648.29	£0.00	£0.00	£0.00	£607.65	£496.69	£587.03	
Professional Fees		£792.00		£792.00	£750.00	£1,482.30	£2,648.22	£660.00	£720.00	£720.00	£3,079.92	600.00	
Broadband and Phone		£880.10		£880.10	£740.00	£1,197.43	£1,361.62	£1,538.86	£1,346.75	£1,369.80	£1,017.62	377.09	
Sundries		£681.43		£681.43	£292.72	£615.13	£114.64	£0.00	£82.78	£116.63	£69.77	£16.82	
Other		£1,751.82	£3,075.47	£4,827.29	£2,002.94	£3,227.36	£2,055.64	£2,546.86	£3,818.24	£3,492.36	£1,324.47	£1,409.10	
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Totals		£165,175.38	£3,075.47	£168,250.85	£118,464.85	£101,622.32	£87,124.23	£73,840.05	£95,168.72	£95,247.33	£72,822.68	£71,267.61	
c/f to next year		£115,106.99	-£2,508.32	£112,598.67	£71,868.59	£47,902.40	£50,944.65	£46,157.42	£29,362.64	£33,117.16	£35,966.23	£14,387.53	
Represented by:	Bank Reserve Account			36,318.91	56,318.91	30,326.91	30,326.91	34,326.91	23,336.65	24,936.65	19,899.00	10,099.00	
	Preschool			55,121.29	15,065.86	16,853.97	20,399.42	11,517.34	6,019.32	8,131.32	15,916.64	4,246.36	
	Cash			1,158.47	482.82	721.52	218.32	313.17	6.67	49.19	150.59	42.17	
	Bond Account			20,000.00									
				-----	-----	-----	-----	-----	-----	-----	-----	-----	
				£112,598.67	£71,867.59	£47,902.40	£50,944.65	£46,157.42	£29,362.64	£33,117.16	£35,966.23	£14,387.53	
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	MOVEMENT IN FUNDS YEAR ON YEAR			£40,730.08	£23,966.19	-£3,042.25	£4,787.23	£16,794.78	-£3,754.52	-£2,849.07	£21,578.70	-£8,995.73	



Moonbeams PreSchool

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Registered Charity 1068848 OFSTED Registration EY2711214
Mon-Fri term time only 9am-3pm

To whom it may concern:

I have prepared the enclosed accounts which I believe to be an accurate record of the finances of Moonbeams PreSchool for the year 2024-2025.

I have conducted an independent examination of the enclosed accounts of Moonbeams PreSchool in accordance with the requirements laid down by the Charities Commission for England and Wales. Original documents have not been seen but have used a spreadsheet produced from within Moonbeams.

Have seen bank statements for opening and closing balances and payroll records.

Comments:

Reserves have increased by £40,730 (2024-£23,966) and at the yearend there were cash reserves of £112,599. (2024-£71,869)

There has been a large increase of 46.8% in turnover to £209k (2024-£142k), part of which is due by the increased funding rate per child. Lynne notes that such an increase for financial year 25/26 is unlikely. If turnover for financial year 25/26 was to increase to £250,000 or above, then the accounts would no longer be able to be prepared on a receipts and payments basis, but on an accruals basis. With this in mind the turnover should be monitored regular to ascertain if there will be a change of accounting policy required to accommodate the accruals basis.

Currently the accounts are prepared via a spreadsheet. To date this has been very successful, which is due to the very high standard of record keeping. It maybe worth considering switching to accounting software such as Sage Cloud Accounting. The advantages are that the accounts can be produced on a more regular basis such as monthly or quarterly, plus would easily accommodate change of accounting policy. Subscription for the full accounting package would be around £26 per month.

Pleasing to note that £20,000 of the funds have been placed in an interest bearing account with a view to adding more funds into a building society. Checks should be made to ensure that that the banking organisation is covered by the government deposit guarantee scheme, which currently has a maximum limit of £85,000.

Monthly payroll reports have been reviewed against receipts and payments and are fully reconciled.

No statutory accounts and Corporation Tax return have been prepared for year ending 5th.April 2025, because the HMRC portal has shown accounting periods 5th.April 2023 through to 5th.April 2025 as being exempt from filing.

As mentioned previously the accounts, record keeping, reconciliations, revenue and overhead control continues to be of an exceptionally high standard.

Signature



Print name

MARTIN SMITH (DALLAS AND MARTIN ACCOUNTANCY LTD)

Occupation

ACCOUNTANT

Date

24th.JULY 2025.

MOONBEAMS PLAYGROUP

England & Wales - Charity number 1068848

Accounts



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We prioritise the development of communication and language, personal social and emotional development and physical development in a safe, welcoming, supportive and stimulating environment where all children feel valued and confident to express themselves.

We are committed to building strong relationships with the families and the community, recognising the importance of this for a child's development.

Guided by compassion, patience, understanding and a broad array of knowledge, we aim to create a foundation that supports life-long learning and deep sense of belonging. Moonbeams embraces diversity and encourages the importance of celebrating, learning and teaching of these for children to appreciate everyone is different.

Achievements and Performance

We continue our conversation parents in the development of the curriculum first introduced in September 2021 with the aim of making sure that the children get the most out of it. We ask parents to engage with us in simple ways; by telling us what their child is showing interest in at home, what books they've enjoyed, or places they have visited, films they have seen. Parents are encouraged to chat with staff at morning drop-off or to tell us things via a quick email. In turn, we let parents know what their child is showing interest in and what we have been doing to support their interests.

Communication and language will always be the main factor in supporting the children with areas of learning, activities and interests.

Our curriculum is flexible and is adapted to the individual needs of each child, differentiating and making reasonable adjustment to support all.

The PreSchool produces a monthly newsletter which is distributed to parents/carers. This gives details of events and activities going on at the PreSchool and suggests ways in which parents/carers can support similar activities at home and signposts further resources which parents/carers can use with a variety of ideas for further home learning to complement children's interests in the setting.

Our year began with the long anticipated move to new premises at the new Meadows Centre; there was much to adapt to as the Preschool is located on the upper floor. There was a lot for staff, children and parents to get used to and to learn about the new building in terms of access and exits, fire escape routes, entrance/exit security codes.

One of our first achievements was to set up a library for the children's use; we encourage children and routeparents to take books home to share and enjoy. Recognising the problems that some of our families were having in the cost of living crisis, we set up a food stand of basic provisions to help out; we also provided sanitary supplies with the idea that people could help themselves, no questions asked.

In May, we celebrated the King's Coronation with a stay-and-play session with games, messy play, arts and crafts and garden games and cake as a special coronation afternoon treat.

In September, we introduced a weekly 'Mystery Reader' session in which we had a variety of adults coming into the Preschool to read a short story to the children and to talk to them about their jobs and what they were doing. This was a great success and we're grateful to the many people who volunteered their time to do this; we had staff from the Community Centre, a nurse, a PCSO, a personal trainee a gardener and a builder.

Our AGM was held in November at the centre and was accompanied by the annual plea for volunteers to serve on the management committee.

In December, we held a Christmas fundraising bonanza with the help of parents who donated items for a tombola and for sale as Christmas presents. The children's party was preceded by a visit to Santa's Grotto which was set up in the Meadows. We thank the Centre for allowing the children to make their visit. This was followed by an end of term buffet lunch with party food. Parents contributed £2 each towards the cost of food and provision of a small gift for Santa to give to each child. We also provided a selection of gifts that the children could choose for a family member and wrap it for them.

We began the New Year a series of information evenings for parents that covered different areas of the Early Years Foundation Stages. The aim here was to better inform parents about the areas of learning and how they are supported in the setting and to give parents some tips for building on them at home. The series began with 'Making Maths Meaningful' on 29th January, hosted by a member of staff who is the Maths lead. Subsequent sessions were followed up with other staff leads in areas of Personal, Social and Emotional development (February 26th); Communication and Language (March 11th) and Physical Development (March 25th).

All staff are up to date on mandatory training including child protection and first aid. A programme of refresher training has been set in place which will benefit children and families as new ideas and practice are brought into the setting from these courses.

A named safeguarding officer has been appointed to the Management Committee in accordance with new regulations which require this.

Financial Review

Financial accounts for the year end April 2024 showed a surplus of £24K.

At last year's AGM, we reported that the best strategy for supporting the Preschool's finances would be to keep headcount as close to full capacity as possible for the premises. In keeping with the ethos of accessibility and inclusivity, the Preschool also took on several children with special needs. This approach co-incided with significant increase in the hourly rates paid to us by local government as funding.

The Government's announcement about changes to eligibility for funding under the 'working families' heading meant that we received applications for places for many 2 year-olds in advance of that funding becoming available after the end of the 2024 financial year. This saw an increase in fees paid to the Preschool for their child's sessions, up to £34K from last year's £29K. We held hourly rates for parents who were paying steady at £6.50/hour for 2 year olds and £6/hour for 3 year olds throughout the 2023-2024 financial year.

The combined effect of statutory increases in minimum wage and resulting increase in PAYE/pension payments means that this cost has risen 25% on last year. The increase in hourly funding rates for children in the Preschool's care is very welcome and long overdue; given current economic forecasts it seems highly unlikely that similar increases will be seen year on year in our funding rates. What seems more probable is a scenario that the Preschool has seen in previous years; funding rates remain static, while staff costs continue to rise in line with statutory requirements of employment law.

These reserves will be needed to support payroll and increases on other operational costs in months/years ahead.

The PreSchool Reserve funds policy provides that sufficient funds must be ringfenced within the Reserves to cover the financial liabilities that would arise should the PreSchool have to wind up. Ringfenced funds therefore need to cover final salary bills (including HMRC/NI), statutory redundancy payments due (not subject to HMRC/NI), pension liabilities, and monies owed for rent and other services (broadband/phone). Currently, the amount ringfenced is around £30K. This figure has to be reviewed annually (as statutory redundancy calculations need to be adjusted for staff service length). This leaves £6K not ringfenced to cover immediate shortfalls in operating costs.

There has been no drawdown of reserve funds to cover operational expenses; funds of £10k were transferred into reserves to replace funds that had been drawdown in 2022 to cover payroll costs. The reserve fund at the financial year end was £56k; the intention is to transfer £20k to a fixed term bond and to retain a balance of £36K in an easy access account. The size of the reserve provides some comfort after years of uncertainty surrounding the Preschool's finances, but it would be prudent to sound a note of caution here: staff payroll remains our largest cost and we anticipated that cost will rise year on year.

The interest earned on the fixed interest bond is intended to fund the consumables fund in the setting which is used to buy in supplies for children's breakfasts and cooking activities.

The major uncertainty remains the gap between funding and our operational costs, particularly whether our funding will continue to cover the major cost of our payroll. Minimum wage increases which came into force are passed on to all staff as a policy to help with retention by maintaining differentials between staff.

Qualified staff have proven very difficult to recruit as there is simply not enough money to offer all staff pay rates which compete with that offered by employers in other sectors. We are not in a position such that our cost increases can simply be passed on to parents and families using our service. Most children coming to us are using their 'free' hours' entitlements funded by Government so increasing our fees for additional hours or for non-eligible children has very little impact on our turnover as so few children are fee-payers.

Income derives from NEFs payments from Local Authority for early years childcare provision; this is our main source of income. This is supplemented by fees charged for additional hours and from parents of non-funded children. Given the location of the Pre-School in an area of deprivation, large-scale fundraising is unlikely to become a reliable source of revenue for our daily running costs.

The Charity has some limited fund-raising activities which may involve parents/siblings (eg parties for the children) or the wider community (eg participation in fetes/raffles etc). These activities are organised by volunteers on our Management Committee working with our setting Manager (eg, toy sales, cake sales, sponsored activities involving the children).

Our principal risks remain unchanged: retention of staff and the need to run at a near full headcount in order to be viable. We require a full staff complement in order to meet standards for child ratios.

Structure, Governance and Management

Our constitution was adopted in May 2018 and is the Early Years Alliance model constitution of 2011 as approved by the Charity Commission.

The charity is currently unincorporated.

Trustees are elected from members or associate members annually and any member of the charity may put their name forward for election at the AGM; our constitution allows for a maximum of 12 members at any time. We currently have one members of staff serving on the management committee. All Committee volunteers must obtain an enhanced DBS which is registered with the update service. All Committee volunteers have a 'suitable person' status with Ofsted.

Trustees

Trustees and officers during the financial year April 2023 – April 2024 were as follows:

Heidi Scott	stood down as Chair November 2023 remained as committee member
Stephanie Champion	elected Chair November 2023
Lynne Purchase	Treasurer/Secretary
Dora Suberlak	Member
Renata Segatto Tessinari	Member elected November 2023
Yi Zhou	Member elected November 2023
Donna Thrower	Member elected November 2023

Resignations

Kerry Ho	resigned from Committee November 2023
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Declarations

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

On behalf of the charity's trustees

Stephanie Champion
Chairperson



Lynne Purchase
Secretary



Date: 28th January 2025

Sheet1

Moonbeams Pre-School Accounts 2023-2024-Year Ending 5th.April 2024

	Restrict Fund	General Fund	Totals	05-Apr-23	05-Apr-22	05-Apr-21	05-Apr-20	05-Apr-19	05-Apr-18	05-Apr-17	05-Apr-16
b/f from last year	£45,630.66	£2,271.74	£47,902.40	£50,944.65	£46,157.42	£29,362.64	£33,117.16	£35,966.23	£14,387.53	£23,383.26	£34,868.37
Income											
Fees	£33,919.50		£33,919.50	£28,199.50	£9,886.03	£4,133.75	£9,996.95	£9,754.25	£9,490.77	£5,104.90	£5,148.76
Funding	£107,952.87		£107,952.87	£69,267.65	£81,433.93	£86,341.34	£80,735.71	£81,610.85	£84,561.86	£56,946.45	£52,923.38
Grants	£0.00		£0.00	£275.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£2,000.00
Fundraising etc	£288.60	£-144.30	£144.30	£389.36	£451.50	£0.00	£261.54	£638.87	£239.47	£71.53	£243.26
Other Sundries	£0.00		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Other Income	£418.74	£-4.37	£414.37	£448.56	£140.00	£159.74	£420.00	£394.29	£109.28	£149.00	£-175.00
	£142,579.71	£-148.67	£142,431.04	£98,580.07	£91,911.46	£90,634.83	£91,414.20	£92,398.26	£94,401.38	£62,271.88	£60,140.40
Expenditure											
				£97,467.00							
Wages and Training	£97,548.86		£97,548.86	£77,867.03	£63,519.86	£61,850.13	£75,348.46	£71,855.08	£52,667.61	£52,633.56	£51,776.04
Subcontract labour	£995.33		£995.33	£1,756.09	£685.50	£781.56	£2,673.35	£1,310.26	£2,388.81	4,162.40	6,367.09
Rent	£11,781.12		£11,781.12	£11,224.08	£11,920.00	£5,576.00	£9,916.94	£11,252.22	£9,852.67	£9,745.86	£7,859.66
Equipment etc	£3,674.98		£3,674.98	£3,604.61	£4,818.75	£886.64	£1,262.20	£4,523.33	£1,925.12	£1,735.75	£2,817.07
Insurance	£678.90		£678.90	£648.29	£0.00	£0.00	£0.00	£607.65	£496.69	£587.03	£573.09
Professional Fees	£750.00		£750.00	£1,482.30	£2,648.22	£660.00	£720.00	£720.00	£3,079.92	600.00	480.00
Broadband and Phone	£740.00		£740.00	£1,197.43	£1,361.62	£1,538.86	£1,346.75	£1,369.80	£1,017.62	377.09	382.06
Sundries	£292.72		£292.72	£615.13	£114.64	£0.00	£82.78	£116.63	£69.77	£16.82	£0.00
Other	£1,589.02	£413.92	£2,002.94	£3,227.36	£2,055.64	£2,546.86	£3,818.24	£3,492.36	£1,324.47	£1,409.10	£1,370.50
Totals	£118,050.93	£413.92	£118,464.85	£101,622.32	£87,124.23	£73,840.05	£95,168.72	£95,247.33	£72,822.68	£71,267.61	£71,625.51
c/f to next year	£70,159.44	£1,709.15	£71,868.59	£47,902.40	£50,944.65	£46,157.42	£29,362.64	£33,117.16	£35,966.23	£14,387.53	£23,383.26
Represented by:	Bank Reserve Account		56,318.91	30,326.91	30,326.91	34,326.91	23,336.65	24,936.65	19,899.00	10,099.00	20,399.00
	Preschool		15,065.86	16,853.97	20,399.42	11,517.34	6,019.32	8,131.32	15,916.64	4,246.36	2,846.58
	Cash		483.82	721.52	218.32	313.17	6.67	49.19	150.59	42.17	137.68
			£71,868.59	£47,902.40	£50,944.65	£46,157.42	£29,362.64	£33,117.16	£35,966.23	£14,387.53	£23,383.26
			£23,966.19	£-3,042.25	£4,787.23	£16,794.78	£-3,754.52	£-2,849.07	£21,578.70	£-8,995.73	£-11,485.11

Moonbeams Bank and Cash Balances as at 5th.April 2024

BANK BALANCES CFWD

Reserves account	£56,318.91
Preschool	£15,065.86
Cash	£483.82

	£71,868.59

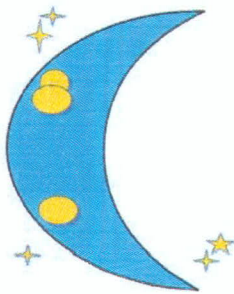
In accounts £71,868.59

Written off to Other O £0.00

BANK BALANCES BFWD

Reserves account	£30,326.91
Preschool	£16,853.97
Cash	£721.52

	£47,902.40



Moonbeams PreSchool

The Meadows Community Centre
299 Arbury Road, Cambridge, CB4 2JL
Tel: 07780 187003

Website: www.moonbeampreschool.org
email: moonbeams.preschool@gmail.com

Registered Charity 1068848 OFSTED Registration EY2711214
Mon-Fri term time only 9am-3pm

To whom it may concern:

I have prepared the enclosed accounts which I believe to be an accurate record of the finances of Moonbeams PreSchool for the year 2023-2024

I have conducted an independent examination of the enclosed accounts of Moonbeams PreSchool in accordance with the requirements laid down by the Charities Commission for England and Wales. Original documents have not been seen but have used a spreadsheet produced from within Moonbeams.

Have seen bank statements for opening and closing balances and payroll records.

Comments:

Reserves have increased by £23,966.19 within Financial Year 23/24 and at the yearend there were cash reserves of £71,868.59 As per my comment of last year, it would definitely be worth placing some of this in a deposit account, which could earn 3% to 4% and generate circa £3,000 of additional income. Checks should be made to ensure that that the banking organisation is covered by the government deposit guarantee scheme, which has a maximum limit of £85,000.

Monthly payroll reports have been reviewed against receipts and payments and are fully reconciled.

No statutory accounts and Corporation Tax return have been prepared for year ending 5th.April 2024, because the HMRC portal has shown accounting periods 5th.April 2023 through to 5th.April 2025 as being exempt from filing.

As in previous years the accounts, record keeping, reconciliations, revenue and overhead control continues to be of an exceptionally high standard.

Signature

Print name

MARTIN SMITH (DALLAS AND MARTIN ACCOUNTANCY LTD)

Occupation

ACCOUNTANT

Date

10TH.JULY 2024.

MOONBEAMS PLAYGROUP

England & Wales - Charity number 1068848

Accounts



Trustees' Annual Report for the period

From 06 Apr 2022 Period start date
To 05 Apr 2023 Period end date

Charity name: Moonbeams Playgroup

Charity registration number: 1068848

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The development and education of children under statutory school age. We do this by:</p> <ul style="list-style-type: none">(a) helping parents to understand and provide for the needs of their children;(b) identifying and encouraging study of the needs of such children and their families and promoting public interest in and recognition of such needs in our local community;(c) offering appropriate play, educational and care facilities;(d) providing opportunities for family learning together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;(e) Instigating, adhering to and furthering the aims and objectives of the Early Years Alliance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>We encourage children to be confident, curious, independent and lifelong learners in a safe, welcoming and nurturing environment.</p> <p>We follow the statutory framework set out to support the Early Years Foundation Stage to provide children in our care with the high quality early learning to give them the best possible start in their learning journeys.</p> <p>We promote kindness and resilience in the children in our care. We believe strongly that children learn best when at play and we offer our children a variety of learning opportunities and experiences.</p> <p>We have developed and follow a comprehensive set of policies to ensure that we are delivering the best possible care to our children within our setting.</p> <p>We work alongside parents/carers to find more</p>

		<p>ways to encourage their input for the children's learning journeys and to be involved with the Pre-School.</p> <p>We continue to develop real-time conversations with parents to provide a comprehensive picture of the children's development and to identify areas where we can provide specific support.</p> <p>We encourage parents to approach staff with any concerns they may have about their children's development or well-being. Our welcoming ethos extends to parents and carers.</p> <p>Our staff work alongside families and can call on a variety of other professionals where need is indicated. We have put in place an 'open-door' policy for parents/carers to talk to staff.</p> <p>We continue to work to improve parental engagement and involvement with their children's development.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Yes

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable.
Policy on social investment including program related investment	Para 1.38	Not applicable.
Contribution made by volunteers	Para 1.38	Volunteer members are beginning to plan fund-raising activities on the basis of one maore fund-raiser per academic year. In December 2022, this was a Christmas raffle for which volunteers approaced local shops/companies for prize donations. Members have also donated items for table-top and cake sales.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The PreSchool continues efforts to support parental engagement as 'normal' day-day operations have returned. Parents are consulted in the development of the new curriculum which was introduced in September 2021 with the aim of making sure that the children get the most out of it.</p> <p>The PreSchool produced a monthly newsletter which is distributed to parents/carers. This gives details of events and activities going on at the PreSchool and suggests ways in which parents/carers can support similar activities at home and signposts further resources which parents/carers can use.</p> <p>In-person parental consultation appointments have been put back in place in which parents/carers have been invited to discuss their child's development and progress and to identify any areas of concern.</p> <p>All staff are up to date on mandatory training including child protection and first aid. A programme of refresher training has been set in place which will benefit children and families as new ideas and practice are brought into the setting from these courses.</p> <p>A named safeguarding officer has been appointed to the Management Committee in accordance with new regulations which require this.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

<p>Review of the charity's financial position at the end of the period</p>	<p>Para 1.21</p>	<p>Financial accounts for the year end April 2023 showed a deficit of £3K. The deficit is attributed to rise in payroll costs (minimum wage increases) and by increase in hours for some staff,</p> <p>The PreSchool Reserve account now holds a balance of £30K, held at the same level as reported last year. Funds that were drawn down from reserves to cover costs of normal running have been replaced.</p> <p>It is anticipated that non-ringfenced reserves will continue to be needed to fund day-day running costs.</p> <p>The PreSchool has moved to new premises at the new Meadows Hub at the end of the financial year reported here. There will be additional costs associated with the move (eg, nursery furniture/storage cupboards which are not being supplied as part of the new premises fit-out). These costs as and when they arise will be funded where necessary by taking money out of reserves.</p>
<p>Statement explaining the policy for holding reserves stating why they are held</p>	<p>Para 1.22</p>	<p>Reserves are held to cover costs associated with wind-up of the charity, of which the cost of meeting staff redundancies forms an increasingly large part. Reserves may be used to meet exceptional liabilities and to meet operating costs as and when they arise and cover temporary gaps in cash flow.</p>
<p>Amount of reserves held</p>	<p>Para 1.22</p>	<p>£30,326</p>
<p>Reasons for holding zero reserves</p>	<p>Para 1.22</p>	
<p>Details of fund materially in deficit</p>	<p>Para 1.24</p>	
<p>Explanation of any uncertainties about the charity continuing as a going concern</p>	<p>Para 1.23</p>	<p>The major uncertainty remains the gap between funding and our operational costs, particularly whether our funding will cover the major cost of our payroll. Minimum wage increases which came into force are passed on to all staff as a policy to help with retention by maintaining differentials between staff. We are looking at further increase next and following years.</p> <p>Government plans to expand the availability of universal funding for 2 year olds while welcome to parents presents the Charity with a problem of maintaining recommended child/staff ratios while offering expanded provision. There is some uncertainty as we do not yet know what hourly rate the Government is proposing to offer; indications are that the hourly rate will increase with the extended offer to 2-year olds. However, if this increase in rate fails to increase year on year, any benefit to our operational position will be eroded by our payroll costs.</p> <p>Qualified staff have proven very difficult to recruit as there is simply not enough money to offer all</p>

		staff pay rates which compete with that offered by employers in other sectors. We are not in a position such that our cost increases can simply be passed on to parents and families using our service. Most children coming to us are using their 'free' hours' entitlements funded by Government so increasing our fees for additional hours or for non-eligible children has very little impact on our turnover as so few children are fee-payers.
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Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Income derives from NEFs payments from Local Authority for early years childcare provision. Supplemented by fees charged for additional hours and from parents of non-funded children. The Charity has some limited fund-raising activities which may involve parents/siblings(eg parties for the children) or the wider community (eg participation in fetes/raffles etc). These activities are organised by volunteers on our Management Committee working with our setting Manager.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	Retention of staff: recourse to agency staff to cover for staff absence has significant impact on the Charity's costs. The PreSchool requires a full headcount in order to be viable but this requires a full staff complement in order to meet standards for child ratios. This has a knock-on effect on our operational costs. Falling headcount: our long-term viability at the current premises requires a full or near-full headcount each term. Move to new premises: the PreSchool finally moved into new premises in the final weeks of March 2023, Given the location of the Pre-School in an area of deprivation, large-scale fundraising is unlikely to become a reliable source of revenue for our day-day activities.
Other		

Structure, Governance and Management

Description of charity's		
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trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Revised constitution adopted May 2018
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are elected from members or associate members annually and any member of the charity may put their name forward for election at the AGM; our constitution allows for a maximum of 12 members at any time. We currently have one members of staff serving on the management committee. All Committee volunteers must obtain an enhanced DBS which is registered with the update service. All Committee volunteers have a 'suitable person' status with Ofsted.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Moonbeams Playgroup
Other name the charity uses	Moonbeams Pre-School

Registered charity number	1068848
Charity's principal address	Moonbeams PreSchool Meadows Community Centre 299 Arbury Road Cambridge CB4 2JL

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	Heidi Scott	Chair		
2	Lynne Purchase	Treasurer and Acting Secretary		
3	Stephanie Champion	PreSchool Manager		
4	Kerry Ho	Member		
5	Dora Suberlak	Member		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Heidi Scott
Chair

Lynne Purchase
Treasurer

Date

06 Feb 2024

Moonbeams Pre-School Accounts 2022-2023-Year Ending 5th.April 2023												
		Restrict Fund	General Fund	Totals	05-Apr-22	05-Apr-21	05-Apr-20	05-Apr-19	05-Apr-18	05-Apr-17	05-Apr-16	05-Apr-15
b/f from last year		£47,325.30	£3,619.35	£50,944.65	£46,157.42	£29,362.64	£33,117.16	£35,966.23	£14,387.53	£23,383.26	£34,868.37	£34,007.49
Income												
Fees		£28,199.50		£28,199.50	£9,886.03	£4,133.75	£9,996.95	£9,754.25	£9,490.77	£5,104.90	£5,148.76	£6,652.28
Funding		£69,267.65		£69,267.65	£81,433.93	£86,341.34	£80,735.71	£81,610.85	£84,561.86	£56,946.45	£52,923.38	£58,999.52
Grants		£275.00		£275.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£2,000.00	£2,284.16
Fundraising etc		£778.72	-£389.36	£389.36	£451.50	£0.00	£261.54	£638.87	£239.47	£71.53	£243.26	-£526.00
Other Sundries		£0.00		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Other Income		£822.12	-£373.56	£448.56	£140.00	£159.74	£420.00	£394.29	£109.28	£149.00	-£175.00	£174.50
		£99,342.99	-£762.92	£98,580.07	£91,911.46	£90,634.83	£91,414.20	£92,398.26	£94,401.38	£62,271.88	£60,140.40	£67,584.46
Expenditure												
Wages and Training		£77,867.03		£77,867.03	£63,519.86	£61,850.13	£75,348.46	£71,855.08	£52,667.61	£52,633.56	£51,776.04	£53,698.03
Subcontract labour		£1,756.09		£1,756.09	£685.50	£781.56	£2,673.35	£1,310.26	£2,388.81	4,162.40	6,367.09	1,662.60
Rent		£11,224.08		£11,224.08	£11,920.00	£5,576.00	£9,916.94	£11,252.22	£9,852.67	£9,745.86	£7,859.66	£7,701.80
Equipment etc		£3,604.61		£3,604.61	£4,818.75	£886.64	£1,262.20	£4,523.33	£1,925.12	£1,735.75	£2,817.07	£1,310.58
Insurance		£648.29		£648.29	£0.00	£0.00	£0.00	£607.65	£496.69	£587.03	£573.09	£557.90
Professional Fees		£1,482.30		£1,482.30	£2,648.22	£660.00	£720.00	£720.00	£3,079.92	600.00	480.00	600.00
Broadband and Phone		£1,197.43		£1,197.43	£1,361.62	£1,538.86	£1,346.75	£1,369.80	£1,017.62	377.09	382.06	373.83
Sundries		£615.13		£615.13	£114.64	£0.00	£82.78	£116.63	£69.77	£16.82	£0.00	£70.00
Other		£2,642.67	£584.69	£3,227.36	£2,055.64	£2,546.86	£3,818.24	£3,492.36	£1,324.47	£1,409.10	£1,370.50	£748.84
Totals		£101,037.63	£584.69	£101,622.32	£87,124.23	£73,840.05	£95,168.72	£95,247.33	£72,822.68	£71,267.61	£71,625.51	£66,723.58
c/f to next year		£45,630.66	£2,271.74	£47,902.40	£50,944.65	£46,157.42	£29,362.64	£33,117.16	£35,966.23	£14,387.53	£23,383.26	£34,868.37
Represented by:	Bank Reserve Account			30,326.91	30,326.91	34,326.91	23,336.65	24,936.65	19,899.00	10,099.00	20,399.00	20,399.00
	Preschool			16,853.97	20,399.42	11,517.34	6,019.32	8,131.32	15,916.64	4,246.36	2,846.58	14,469.37
	Cash			721.52	218.32	313.17	6.67	49.19	150.59	42.17	137.68	0.00
				£47,902.40	£50,944.65	£46,157.42	£29,362.64	£33,117.16	£35,966.23	£14,387.53	£23,383.26	£34,868.37
	MOVEMENT IN FUNDS YEAR ON YEAR			-£3,042.25	£4,787.23	£16,794.78	-£3,754.52	-£2,849.07	£21,578.70	-£8,995.73	-£11,485.11	£860.88



MOONBEAMS PRESCHOOL

The Meadows Community Centre
299 Arbury Road, Cambridge, CB4 2JL
Tel: 07780 187003

Website:

email: moonbeams.preschool@gmail.com

Registered Charity 1068848 OFSTED Registration EY2711214

Mon-Fri term time only 9am-3pm

To whom it may concern:

I have prepared the enclosed accounts which I believe to be an accurate record of the finances of Moonbeams PreSchool for the year 2021-2022.

I have conducted an independent examination of the enclosed accounts of Moonbeams PreSchool in accordance with the requirements laid down by the Charities Commission for England and Wales. Original documents have not been seen but have used a spreadsheet produced from within Moonbeams.

Have seen bank statements for opening and closing balances and payroll records.

Comments:

Reserves have decreased by £3,042.25 within Financial Year 22/23 and at the yearend there were cash reserves of £47,902.40. It would definitely be worth placing some of this in a deposit account, which could earn 3% to 4% and generate circa £1,500 of additional income. Checks should be made to ensure that the banking organisation is covered by the government deposit guarantee scheme, which has a maximum limit of £85,000.

Monthly payroll reports have been reviewed against receipts and payments and are fully reconciled, with the exception of Nest pension contributions. The annual report shows £1,833.64 of liabilities, against payments of £1,870.04, which related to a December 22 difference of £36.40. To be fair I was advised of this, before commencement of the reconciliation.

Whilst going through payroll records an observation was that it needed to be re processed on more than one occasion, due to error and perhaps it might be worthwhile bringing the payroll in house? The costs of the payroll bureau were £762.30, whereas a single user licence with Moneysoft would cost £82.00. One major concern would be whether any employee had payroll experience.

No statutory accounts and Corporation Tax return have been prepared for year ending 5th.April 2023, because the HMRC portal has shown accounting periods 5th.April 2023 through to 5th.April 2025 as being exempt from filing.

As in previous years the accounts, record keeping, reconciliations, revenue and overhead control continues to be of an exceptionally high standard.

Signature



Print name

MARTIN SMITH (DALLAS AND MARTIN ACCOUNTANCY LTD)

Occupation

ACCOUNTANT

Date

13TH.SEPTEMBER 2023

MOONBEAMS PLAYGROUP

England & Wales - Charity number 1068848

Accounts



Trustees' Annual Report for the period

From 06 Apr 2021 Period start date
To 05 Apr 2022 Period end date

Charity name: Moonbeams Playgroup

Charity registration number: 1068848

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The development and education of children under statutory school age. We do this by:</p> <ul style="list-style-type: none">(a) helping parents to understand and provide for the needs of their children;(b) identifying and encouraging study of the needs of such children and their families and promoting public interest in and recognition of such needs in our local community;(c) offering appropriate play, educational and care facilities;(d) providing opportunities for family learning together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race,culture, religion, means or ability;(e) Instigating, adhering to and furthering the aims and objectives of the Early Years Alliance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>We encourage children to be confident, curious, independent and lifelong learners in a safe, welcoming and nurturing environment.</p> <p>We follow the statutory framework set out to support the Early Years Foundation Stage to provide children in our care with the high quality early learning to give them the best possible start in their learning journeys.</p> <p>We promote kindness and resilience in the children in our care. We believe strongly that children learn best when at play and we offer our children a variety of learning opportunities and experiences.</p> <p>We have developed and follow a comprehensive set of policies to ensure that we are delivering the best possible care to our children within our setting.</p> <p>We work alongside parents/carers to find more</p>

		<p>ways to encourage their input for the children's learning journeys and to be involved with the Pre-School.</p> <p>We continue to develop real-time conversations with parents to provide a comprehensive picture of the children's development and to identify areas where we can provide specific support.</p> <p>We encourage parents to approach staff with any concerns they may have about their children's development or well-being. Our welcoming ethos extends to parents and carers.</p> <p>Our staff work alongside families and can call on a variety of other professionals where need is indicated. We have put in place an 'open-door' policy for parents/carers to talk to staff.</p> <p>We continue to work to improve parental engagement and involvement with their children's development.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Guidance on public benefit has guided actions of the trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable.
Policy on social investment including program related investment	Para 1.38	Not applicable.
Contribution made by volunteers	Para 1.38	Volunteer members are beginning to plan fund-raising activities on the basis of one maore fund-raiser per academic year. In December 2021, this was a Christmas raffle for which volunteers approaced local shops/companies for prize donations. Members have also donated items for a table-top sale.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The PreSchool has made major efforts to support parental engagement as 'normal' day-day operations have returned. Parents have been consulted in the development of the new curriculum which was introduced in September 2021 with the aim of making sure that the children get the most out of it.</p> <p>We have produced a monthly newsletter which is distributed to parents/carers. This gives details of events and activities going on at the PreSchool and suggests ways in which parents/carers can support similar activities at home.</p> <p>In-person parental consultation appointments have been put back in place in which parents/carers have been invited to discuss their child's development and progress and to identify any areas of concern.</p> <p>We have also put in place a basic food stand (food bank) to support our families with essential supplies needed to tide them over. This is located in our entrance lobby and parents are encouraged to take what they need when they need it.</p> <p>All staff are up to date on mandatory training including child protection and first aid. A programme of refresher training has been set in place which will benefit children and families as new ideas and practice are brought into the setting from these courses.</p> <p>A named safeguarding officer has been appointed to the Management Committee in accordance with new regulations which require this.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance	Para 1.41	

against objectives		
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Financial accounts for the year end April 2022 showed a surplus of £4K, which is what remains of the larger surplus of £16K accumulated in the previous financial year due to savings on rent and staff costs because of changed operations during the pandemic. As operations have returned to normal in this financial year, that surplus has been used to fund normal day-day running of the PreSchool.</p> <p>The PreSchool Reserve account now holds a balance of £30K, again down from that reported last year as funds have been drawn down to cover costs of normal running.</p> <p>It is anticipated that non-ringfenced reserves will continue to be needed to fund day-day running costs.</p> <p>The PreSchool also anticipates moving to new premises at the new Meadows Hub during the next financial year. There will be additional costs associated with the move (eg, nursery furniture/storage cupboards which are not being supplied as part of the new premises fit-out). While the Committee will be looking at what might be funded from grants, as long as the reserves account holds such a relatively high balance, this may have an adverse affect on any grant applications made.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held to cover costs associated with wind-up of the charity, but may be used to meet exceptional liabilities as and when they arise and cover temporary gaps in cash flow.
Amount of reserves held	Para 1.22	£30,326
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<p>The major uncertainty remains the gap between funding and our operational costs. We anticipate substantial increase in running costs in the 22-23 financial year as we move to new premises in an environment of overall cost increases on supplies and possibly in rent.</p> <p>While we do have reserves to fund some of these increases, we will need a full headcount in order to reduce the gap between funding and costs. However, a full headcount requires additional staff in order to keep to guidelines concerning staff and children ratios. Qualified staff have proven very difficult to recruit as there is simply not</p>

		<p>enough money to offer all staff pay rates which compete with that offered by employers in other sectors. We are not in a position such that our cost increases can simply be passed on to parents and families using our service. Most children coming to us are using their 'free' hours' entitlements funded by Government so increasing our fees for additional hours or for non-eligible children has very little impact on our turnover as so few children are fee-payers.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

<p>The charity's principal sources of funds (including any fundraising)</p>	<p>Para 1.47</p>	<p>Income derives from NEFs payments from Local Authority for early years childcare provision. Supplemented by fees charged for additional hours and from parents of non-funded children. The Charity has some limited fund-raising activities which may involve parents/siblings(eg parties for the children) or the wider community (eg participation in fetes/raffles etc). These activities are organised by volunteers on our Management Committee working with our setting Manager.</p>
<p>Investment policy and objectives including any social investment policy adopted</p>	<p>Para 1.46</p>	
<p>A description of the principal risks facing the charity</p>	<p>Para 1.46</p>	<p>Retention of staff: recourse to agency staff to cover for staff absence has significant impact on the Charity's costs. The PreSchool requires a full headcount in order to be viable but this requires a full staff complement in order to meet standards for child ratios.</p> <p>Falling headcount: our long-term viability at the current premises requires a full or near-full headcount each term.</p> <p>Move to new premises: the PreSchool expects to move to the new community hub at the Meadows in December 2022.</p> <p>Given the location of the Pre-School in an area of deprivation, large-scale fundraising is unlikely to become a reliable source of revenue for our day-day activities.</p>
<p>Other</p>		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Revised constitution adopted May 2018
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are elected from members or associate members annually and any member of the charity may put their name forward for election at the AGM; our constitution allows for a maximum of 12 members at any time. We currently have two members of staff serving on the management committee. All Committee volunteers must obtain an enhanced DBS which is registered with the update service.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Moonbeams Playgroup
Other name the charity uses	Moonbeams Pre-School
Registered charity number	1068848
Charity's principal address	Buchan Street Neighbourhood Centre 6 Buchan Street Kings Hedges Cambridge CB4 2XF

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	Heidi Scott	Chair		
2	Lynne Purchase	Treasurer		
3	Stephanie Champion	PreSchool Manager		
4	Kerry Ho	PreSchool Deputy		
5	Dora Suberlak	Member		
6	Aimee Jakes	Member	Stepped down Nov 2021	
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Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
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Full name(s)	Heidi Scott Chair	Lynne Purchase Treasurer
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Date	14 th Nov 2022
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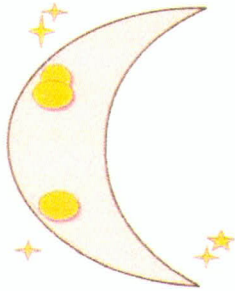
BANK BAL BFWD & CFWD

Moonbeams Bank and Cash Balances as at 5th.April 2022		
BANK BALANCES CFWD		
Reserves account	30,326.91	
Preschool	20,399.42	
Cash	218.32	

	50,944.65	

In accounts	50,944.65	
Written off to Other Overheads	0.00	
BANK BALANCES BFWD		
Reserves account	34,326.91	
Preschool	11,517.34	
Cash	313.17	

	46,157.42	



Moonbeams Preschool & Lunch Club

Buchan Street Neighbourhood Centre, Cambridge, CB4 2XF
Tel: 01223 727481

Website: www.moonbeamspreschool.org

email: moonbeams.preschool@gmail.com

Registered Charity 1068848 OFSTED Registration EY542760
Mon-Fri term time only 9am-3pm

To whom it may concern:

I have prepared the enclosed accounts which I believe to be an accurate record of the finances of Moonbeams PreSchool for the year 2021-2022.

I have conducted an independent examination of the enclosed accounts of Moonbeams PreSchool in accordance with the requirements laid down by the Charities Commission for England and Wales. Original source documents have not been seen but have used a spreadsheet produced from within Moonbeams.

Have seen bank statements for opening and closing balances and payroll records.

Comments:

Reserves have increased by £4,787.23 within Financial Year 21/22

Overheads are well controlled and as per comments in previous years the recording and narration within the books of account continues to be of an excellent standard.

Monthly payroll reconciliation has been carried out this year, which compares net wages and HMRC payments. Apart from an unpaid amount £190.76 in November 21 payroll everything reconciled in terms of net wages, PAYE and gross wages. Technically year end payroll reports should be corrected to remove this amount, as November and December 21 payments agreed with December 21 payroll.

No statutory accounts and Corporation Tax return have been prepared for year ending 5th.April 2022, because the HMRC portal has shown accounting periods 5th.April 2022 through to 5th.April 2025 as being exempt from filing. If this changes, please advise.

Signature

Print Name MARTIN SMITH (DALLAS AND MARTIN ACCOUNTANCY LTD)

Occupation ACCOUNTANT

Date 5TH.OCTOBER 2022.

MOONBEAMS PLAYGROUP

England & Wales - Charity number 1068848

Accounts



Trustees' Annual Report for the period

From 06 Apr 2020 Period start date
To 05 Apr 2021 Period end date

Charity name: Moonbeams Playgroup

Charity registration number: 1068848

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The development and education of children under statutory school age. We do this by:</p> <ul style="list-style-type: none">(a) helping parents to understand and provide for the needs of their children;(b) identifying and encouraging study of the needs of such children and their families and promoting public interest in and recognition of such needs in our local community;(c) offering appropriate play, educational and care facilities;(d) providing opportunities for family learning together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race,culture, religion, means or ability;(e) Instigating, adhering to and furthering the aims and objectives of the Early Years Alliance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>We encourage children to be confident, independent and lifelong learners in a safe, welcoming and nurturing environment.</p> <p>We follow the statutory framework set out to support the Early Years Foundatoin Stage to provide children in our care with the high quality early learning to give them the best possible start in their learning journeys.</p> <p>We promote kindness and resilience in the children in our care. We believe strongly that children learn best when at play and we offer our children a variety of learning opportunities and experiences.</p> <p>We have developed and follow a comprehensive set of policies to ensure that we are delivering the best possible care to our children within our setting.</p> <p>We work alongside parents/carers to find more</p>

		<p>ways to encourage their input for the children's learning journeys and to be involved with the Pre-School.</p> <p>We continue to develop real-time conversations with parents to provide a comprehensive picture of the children's development and to identify areas where we can provide specific support.</p> <p>We encourage parents to approach staff with any concerns they may have about their children's development or well-being. Our welcoming ethos extends to parents and carers.</p> <p>Our staff work alongside families and can call on a variety of other professionals where need is indicated. We have put in place an 'open-door' policy for parents/carers to talk to staff.</p> <p>We continue to work to improve parental engagement and involvement with their children's development. The Covid-19 pandemic has presented some challenges to us in this respect as we have sought to engage with families online.</p> <p>The pandemic has curtailed many of our customary local community engagements – we have not been able to take part in visits to our local care-home for example. Other activities that we would normally take part in to raise the profile of the charity (eg, the local carnival) were cancelled. It was not possible to put on our usual small-scale fundraising activities.</p> <p>While the pandemic restricted some of our activities, staff have done their utmost to keep things as near to normal as possible for the children attending when we were able to open up in September 2020. Staff have worked hard to address the additional constraints and administrative measures required to provide a 'Covid-safe' environment for the children, including additional cleaning</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Guidance on public benefit has guided actions of the trustees.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable.

Policy on social investment including program related investment	Para 1.38	Not applicable.
Contribution made by volunteers	Para 1.38	Events and activities at which our members and parents volunteer have been curtailed by the pandemic in this reporting period.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Despite additional operational and administrative burdens placed on our setting by the pandemic, the PreSchool has remained open since returning after the summer break in September 2020.</p> <p>We have provided as normal an environment as possible for the children in our care whilst working within the confines of our risk assessment.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Financial accounts for the year end April 2021 showed a surplus of £16K. Note: this surplus does not represent a major turnaround in the finance of the PreSchool – this is just a reflection of the particular circumstances posed by the Covid-19 pandemic. The apparent surplus reflects savings of:</p> <ul style="list-style-type: none"> • Around £4K in rent – the PreSchool was closed from March through to September 2021 during which time no rent was due to BSNC. • Around £12K in staff costs – the PreSchool had one member of staff who was shielding throughout and so received 28 weeks' SSP rather than full salary. <p>Surplus funds have been accumulated in the PreSchool Reserve account which now holds a balance of £35K. We expect to draw down much of these reserves to cover costs as normal day-day running of the PreSchool returns.</p> <p>Looking ahead, as near-normal staffing occurs, we are aware of significant increases to our running costs. Next year will see a further rise in minimum wage (and hence increase in PAYE/NI/ pension bill) and the additional cost of the rise in NI announced this year. Both will have a major impact on the monthly payroll costs. In the absence of matching increases in funding rates, it is anticipated that non-ringfenced reserves will have to be used to fund day-day running costs.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held to cover costs associated with wind-up of the charity, but may be used to meet exceptional liabilities as and when they arise and cover temporary gaps in cash flow.
Amount of reserves held	Para 1.22	£34,327
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going	Para 1.23	The major uncertainty we face is a funding gap which means that reserves will be depleted. We anticipate in the 21-22 financial year that we will need to drawdown reserves to cover increased

concern		staff costs and cover substantial increase in other operational costs when the site redevelopment goes ahead. Our headcount is currently low which remains a concern in terms of receipt of future funding.
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Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Income derives from NEFs payments from Local Authority for early years childcare provision. Supplemented by fees charged for additional hours and from parents of non-funded children. The Charity has some limited fund-raising activities which may involve parents/siblings(eg parties for the children) or the wider community (eg participation in fetes/raffles etc). These activities are organised by volunteers on our Management Committee working with our setting Manager.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<p>Retention of staff: recourse to agency staff to cover for staff absence has significant impact on the Charity's costs.</p> <p>Falling headcount: our long-term viability at the current premises requires a full or near-full headcount each term.</p> <p>Continued availability of our current premises: under one of the (many) options for development of the local area currently being considered by the local authority. We are actively engaged in the consultation process and are beginning to model the impact this may have on our longer-term viability. As part of this process, we may commence making enquiries about provision of alternative premises in the area in order to mitigate likely increases to overheads.</p> <p>Given the location of the Pre-School in an area of deprivation, large-scale fundraising is unlikely to become a reliable source of revenue for our day-day activities.</p>
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Revised constitution adopted May 2018
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are elected from members or associate members annually and any member of the charity may put their name forward for election at the AGM; our constitution allows for a maximum of 12 members at any time. We currently have two members of staff serving on the management committee. All Committee volunteers must obtain an enhanced DBS which is registered with the update service.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Moonbeams Playgroup
Other name the charity uses	Moonbeams Pre-School
Registered charity number	1068848
Charity's principal address	Buchan Street Neighbourhood Centre 6 Buchan Street Kings Hedges Cambridge CB4 2XF

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	Heidi Scott	Chair		
2	Lynne Purchase	Treasurer		
3	Stephanie Champion	PreSchool Manager		
4	Kerry Ho	PreSchool Deputy	Joined Nov 2020	
5	Dora Suberlak	Member		
6	Aimee Jakes	Member		
7	Alison Ash	Member	Stepped down Nov 2020	
8	Danielle McClaren	Member	Stepped down Nov 2020	
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Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Heidi Scott
Chair

Lynne Purchase
Treasurer

Date

4th Nov 2021

Moonbeams Accounts 210405

Moonbeams Pre-School Accounts 2019-2020 Analysis of costs			2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	Accounts Classif.	
Restricted Funds	Accountancy Fees		660.00	720.00	720.00	2,520.00	600.00	480.00	600.00	Professional Fe	Accountancy Fees
Restricted Funds	Bank Charges		0.00	0.00	0.00	63.12	126.08	113.57	78.10	Other	Bank Charges
Restricted Funds	Cash Paid Into Bank		0.00	0.00	0.00	0.00	139.00	0.00	0.00	Other	Cash Paid In
Restricted Funds	Environmental		712.71	526.64	479.19	315.00	0.00	0.00	0.00	Other	Environmental
Unrestricted Funds	Fund Raising Costs		0.00	13.62	192.00	0.00	0.00	10.00	0.00	Other	Fund Raising Costs
Restricted Funds	HMRC		-1,531.34	5,566.60	5,006.14	-5,322.45	2,800.57	0.00	327.10	Wages and Tra	HMRC
Restricted Funds	Income-Bank Interest		0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Income	Income-Bank Interest
Restricted Funds	Income-Childcare Vouchers		0.00	0.00	-84.00	-247.50	0.00	0.00	-664.75	Funding	Income-Childcare Vouchers
Unrestricted Funds	Income-Commission		0.00	0.00	0.00	-14.42	0.00	0.00	-174.50	Other Income	Income-Commission
Unrestricted Funds	Income-Donations		-159.74	-70.00	-394.29	-94.86	0.00	0.00	0.00	Other Income	Income-Donations
Restricted Funds	Income-Early Years		0.00	0.00	-271.35	-1,770.75	0.00	30.00	0.00	Fees	Income-Early Years
Restricted Funds	Income-Fees		-4,133.75	-9,996.95	-9,482.90	-7,720.02	-5,104.90	-5,178.76	-6,652.28	Fees	Income-Fees
Unrestricted Funds	Income-Fund Raising		0.00	-261.54	-638.87	-239.47	-71.53	-243.26	0.00	Fundraising etc	Income-Fund Raising
Unrestricted Funds	Income-Grants		0.00	0.00	0.00	0.00	0.00	-2,000.00	-2,284.16	Grants	Income-Grants
Restricted Funds	Income-Milk		0.00	-307.80	-388.90	0.00	0.00	0.00	0.00	Funding	Income-Milk
Restricted Funds	Income-NEF's		-86,341.34	-80,427.91	-81,137.95	-84,314.36	-56,946.45	-52,923.38	-58,334.77	Funding	Income-NEF's
Unrestricted Funds	Income-Sponsor Money		0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other Income	Income-Sponsor Money
Unrestricted Funds	Income-Trips & Events		0.00	-350.00	0.00	0.00	-149.00	175.00	0.00	Other Income	Income-Trips & Events
Restricted Funds	Insurance		0.00	0.00	607.65	496.69	£587.03	£573.09	£557.90	Insurance	Insurance
Restricted Funds	Materials Equipment		886.64	1,262.20	4,523.33	1,925.12	1,735.75	2,817.07	1,310.58	Equipment etc	Materials Equipment
Restricted Funds	Milk		30.05	355.20	386.38	-21.31	21.86	-60.40	-514.42	Other	Milk
Restricted Funds	Other Expenses		1,252.76	2,451.84	1,545.30	486.40	1,567.47	1,702.62	1,693.06	Other	Other Expenses
Restricted Funds	Pension		1,972.48	2,528.00	1,490.74	444.47	179.27	0.00	0.00	Wages and Tra	Pension
Restricted Funds	Broadband and Phone		1,538.86	1,346.75	1,369.80	1,017.62	377.09	382.06	373.83	Broadband and	Phone Charges
Restricted Funds	Professional Fees		0.00	0.00	0.00	559.92	0.00	0.00	0.00	Professional Fe	Professional Fees
Restricted Funds	Query		0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other	Query
Restricted Funds	Rent		5,576.00	9,916.94	11,252.22	9,852.67	9,745.86	7,859.66	7,701.80	Rent	Rent
Restricted Funds	Agency		781.56	2,673.35	1,310.26	2,388.81	4,162.40	6,367.09	1,662.60	Subcontract labour	Agency
Unrestricted Funds	Sales-Fee Refunds		0.00	0.00	0.00	0.00	0.00	0.00	526.00	Fundraising etc	Sales-Fee Refunds
Restricted Funds	Staff Training		278.00	536.00	377.00	1,238.38	305.74	196.00	441.00	Wages and Tra	Staff Training
Restricted Funds	Stationary		551.34	5.40	395.49	90.46	15.25	135.47	0.00	Other	Stationary
Restricted Funds	Subscriptions		0.00	0.00	0.00	390.80	0.00	0.00	0.00	Other	Subscriptions
Restricted Funds	Sundries		0.00	82.78	116.63	69.77	16.82	0.00	70.00	Sundries	Sundries
Unrestricted Funds	Transfer from reserves		0.00	0.00	0.00	0.00	0.00	0.00	0.00	Other	Transfer from reserves
Unrestricted Funds	Trips & Events		0.00	465.54	494.00	0.00	126.47	42.33	50.00	Other	Trips & Events
Restricted Funds	Wages		61,130.99	66,717.86	64,981.20	56,307.21	49,347.98	51,580.04	52,929.93	Wages and Tra	Wages
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			-16,794.78	3,754.52	2,849.07	-21,578.70	9,582.76	12,058.20	-302.98		
Unrestricted Funds			-£159.74	-£202.38	-£347.16	-£348.75	-£94.06	-£2,015.93	-£1,882.66		
Restricted Funds			-£16,635.04	£3,956.90	£3,196.23	-£21,229.95	£9,676.82	£14,074.13	£1,579.68		



Moonbeams Pre-School

Charity No. 1068848

& Lunch Club

Buchan Street Neighbourhood Centre
6, Buchan Street, Cambridge, CB4 2XF
Tel: (01223) 727481

E-mail: moonbeams.preschool@gmail.com web-site: www.moonbeams-preschool.btck.co.uk

To whom it may concern,

I have prepared the enclosed accounts which I believe to be an accurate record of the finances of Moonbeams Pre-School for the year 2020-2021.

I have conducted an independent examination of the enclosed accounts of Moonbeams Pre-School in accordance with requirements laid down by the Charities Commission for England and Wales. Original documents have not been seen, but have used a spreadsheet produced from within Moonbeams.

Comments:

Reserves have increased by £16,794.78 within Financial Year 20/21

Overheads are well controlled and as per comments in previous years the recording and narration within the books of account continues to be of a very high standard.

Monthly payroll reconciliation has been carried out this year, which compares net wages and HMRC payments. This reconciled to the penny. SMP was also claimed Payroll records show that £5,625.56 should have been claimed for tax year 20/21, although £5,981.50 was actually received due to an advance early claim, which no doubt was based on expected earnings for that year. An advance payment for tax year 21/22 of £1,408.76 was also received.

Signature

Print Name

MARTIN SMITH (DALLAS AND MARTIN ACCOUNTANCY LTD)

Occupation

ACCOUNTANT

Date

9th.AUGUST 2021