



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## 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> <p>(a) helping parents to understand and provide for the needs of their children;</p> <p>(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;</p> <p>(c) offering appropriate play, educational and care facilities;</p> <p>(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;</p> <p>(e) Instigating, adhering to and furthering the aims and objectives of the Early Years Alliance.</p>
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		

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## 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 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>
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, 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.
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, 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>

		<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.</p>
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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	<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>
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. 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.</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 finally moved into new premises in the final weeks of March 2023,</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		
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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		
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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	
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### **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)

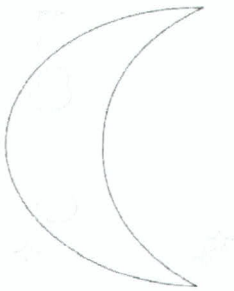
Heidi Scott  
Chair

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 5<sup>th</sup>.April 2023, because the HMRC portal has shown accounting periods 5<sup>th</sup>.April 2023 through to 5<sup>th</sup>.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

13<sup>TH</sup>.SEPTEMBER 2023