

# MOORHILL PRE-SCHOOL AND FUN CLUB

England & Wales · Charity number 1090908

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2002-03-04

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

## Contact

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**Address** Moorhill Cp School  
Moorland Road  
Cannock  
WS11 4NX

**Phone** 01543 227189

**Email** [moorhillpreschool01@gmail.com](mailto:moorhillpreschool01@gmail.com)

## Activities

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

**Activities:** Pre-school & Fun Club. Pre-school takes children from the ages of 2-4 years and runs term time only. Fun Club takes children 3 - 11 and runs term time and holiday care (except Christmas)

## Classification

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

## Geography

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- Staffordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£398,201	£392,744	-	-
2024-03-31	£414,874	£355,152	-	-
2023-03-31	£355,189	£352,894	-	-
2022-03-31	£314,494	£360,393	-	-
2021-03-31	£343,301	£334,922	-	-

## Trustees

Name	Role	Appointed
<b>Chloe Allport</b>	Chair	2025-09-01
Charmaine Elliott		2025-09-01

**MOORHILL PRE-SCHOOL AND FUN CLUB**

England & Wales - Charity number 1090908

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# Accounts

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OFFICE COPY -  
TO BE RETURNED

**MOORHILL PRE SCHOOL AND FUN CLUB  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

The Curtis Partnership  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB

**Moorhill Pre School and Fun Club  
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<p>The following pages do not form part of the statutory accounts:</p>	
Trading Profit and Loss Account	10

**Moorhill Pre School and Fun Club  
Information  
For The Year Ended 31 March 2025**

**Trustees**

Mrs C Allport  
Mrs C Elliot

**Principal Address**

Moorhill Primary School  
Moorland Road  
Cannock  
Staffordshire  
WS11 4NX

**Accountants**

The Curtis Partnership  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The trustees of Moorhill Pre-School and Fun Club are to promote any charitable activities which benefit the children of Moorhill Primary School, the protection and preservation of health

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

Total income for the year was £4,735.

The overall position at the end of the financial year is

**FINANCIAL REVIEW**

**Principle funding sources**

The trustees extend their gratitude to Staffordshire Local Authority who continue to support the core operating capacity of the charity.

The charity did not borrow from other providers of funding or other sources at the balance sheet date.

No funds were in deficit at the balance sheet date.

**Investment policy and objectives**

Apart from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term, resulting in there being no funds for long term investment.

**Reserves policy**

Moorhill Pre-School and Fun Club is required to ensure that free reserves are available in each financial year to meet any reasonable, foreseeable contingency. Moorhill Pre-School and Fun Club will maintain a projection of income for at least 3 years ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. The charity will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value service.

In reviewing the potential costs that would arise should a significant reduction in income be incurred, the trustees have determined that 'free' reserves should be maintained equal to 3 months operating expenditure.

**Future plans**

Moorhill Pre-School and Fun Club aims to continually improve access to its services for beneficiaries.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Recruitment and appointment of new trustees**

Trustees are elected from the local community.

CONTINUED

## Moorhill Pre School and Fun Club

### Trustees' Report For The Year Ended 31 March 2025

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The trustees present their report and the financial statements for the year ended 31 March 2025.

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity's objects are to promote any charitable purpose for the benefit of pre-school children living in the community, particularly pupils from Moorhill Primary and Pre-School who require holiday care, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

Total income for the year was £4,735.

The overall position at the end of the financial year is satisfactory.

#### **FINANCIAL REVIEW**

##### **Principle funding sources**

The trustees extend their gratitude to Staffordshire Local Authority who continue to support the core operating capacity of the charity

The charity did not have any borrowing from either providers of funding or other sources at the balance sheet date.

No funds were in deficit at the balance sheet date.

##### **Investment policy and objectives**

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In reviewing the potential costs that could arise should a significant reduction in income be incurred, the trustees have determined that 'free' reserves should be maintained equal to 3 months operating expenditure.

##### **Future plans**

Moorhill Pre-School and Fun Club aims to continually improve access to its service for beneficiaries.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity

##### **Recruitment and appointment of new trustees**

Trustees are elected from the local community

...CONTINUED

**Moorhill Pre School and Fun Club  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Organisational structure**

Moorhill Pre-School and Fun Club is governed by its Trustee Board, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Moorhill Pre-School and Fun Club and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet a minimum of four times a year and delegate the day to day operation of the organisation to senior management. The Trustee Board is independent from the management.

**Induction and training of new trustees**

Newly appointed trustees are provided with a comprehensive induction to Moorhill Pre-School and Fun Club and have access to the relevant training courses.

**Related parties**

Moorhill Pre-School and Fun Club is a member of The Pre-School Learning Alliance which provides for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of the organisation in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social service departments. Where any of the trustees hold the position of trustee/director of another charity, they may be involved in discussions regarding that other charity, but not in the ultimate decision making process.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1090908

**Principal address**

c/o Moorhill Primary School  
Moorland Road  
Cannock  
Staffordshire  
WS11 4NX

**Trustees**

C Allport  
C Elliot

**Independent Examiner**

Curtis Accountants Ltd  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB

**Bankers**

Yorkshire Bank  
1 Market Place  
Cannock  
WS11 1BT

**Moorhill Pre School and Fun Club  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Trustees**

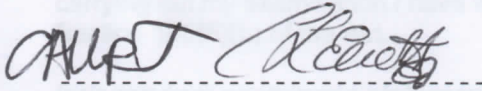
The trustees who held office during the year were as follows:

- C Allport
- C Elliot

**Small Company Rules**

Approved by order of the board of trustees on 15<sup>th</sup> October 2025 and signed on its behalf by:

On behalf of the board




Mrs C Allport  
Trustee

Mrs C Elliot  
Trustee

15<sup>th</sup> October 2025

1. accounting records were not kept in respect of the Trust as required by Section 120 of the Act, or
2. the accounts do not accord with those records, or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



M D Jones  
FCCA  
Curto Accountants Ltd  
1 Tappin Street  
Glasgow  
2100a Old Trees  
Staffordshire  
ST10 1BB  
15 October 2025

**Moorhill Pre School and Fun Club  
Accountant's Report  
For The Year Ended 31 March 2025**

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**Independent examiner's report to the trustees of MOORHILL PRE-SCHOOL AND FUN CLUB**

I report to the charity trustees on my examination of the accounts of MOORHILL PRE-SCHOOL AND FUN CLUB (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

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

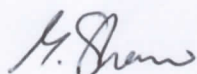
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



M D Shaw  
FCCA  
Curtis Accountants Ltd  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB

15 October 2025

**Moorhill Pre School and Fun Club  
Profit and Loss Account  
For The Year Ended 31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		142,473	142,473
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>398,201</u>	<u>406,786</u>
<b>EXPENDITURE ON</b>			
Raising funds		9,071	8,088
<b>Charitable activities</b>			
Direct charitable expenditure		<u>383,673</u>	355,152
Expenses		-	-
<b>Total</b>		<u>392,744</u>	<u>363,240</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>5,457</b>	<b>43,546</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>130,919</u>	<u>87,373</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>136,376</b>	<b>130,919</b>

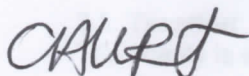
C. Alford - Trustee

C. Elmer - Trustee

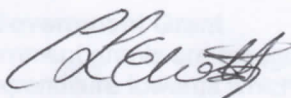
**Moorhill Pre School and Fun Club**  
**Balance Sheet**  
**As At 31 March 2025**

	Notes	2025		2024	
		£	£	£	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		142,473		141,247	
		<b>142,473</b>		<b>141,247</b>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>3</b>	<b>(10,328 )</b>		<b>(10,328 )</b>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<b>136,376</b>		<b>130,919</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>136,376</b>		<b>130,919</b>
<b>NET ASSETS</b>			<b>136,376</b>		<b>130,919</b>
FUNDS – Unrestricted funds			136,376		130,919
<b>TOTAL FUNDS</b>			<b>136,376</b>		<b>130,919</b>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 October 2025 and were signed on its behalf by:



C Allport – Trustee



C Elliot - Trustee

## **1. General Information**

The principle address is Moorhill Primary School, Moorland Road, Cannock, Staffordshire, WS11 4NX.

## **2. Accounting Policies**

### **2.1. Basis of Preparation of Financial Statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **2.2. Turnover**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **2.3. Taxation**

The charity is exempt from tax on its charitable activities.

### **2.4. Pensions**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### **2.5. Government Grant**

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

**Moorhill Pre School and Fun Club**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**2.6. Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2.7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**3. Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Trade creditors	-	2,625
Accruals and deferred income	6,351	7,703
	<u>6,351</u>	<u>10,328</u>

	2025	2024
	£	£
Other creditors	5,351	10,328

	Net movement in funds	
	At 1.4.24	At 31.3.25
	£	£
Unrestricted funds		
General fund	130,218	134,378
<b>TOTAL FUNDS</b>	<u>130,218</u>	<u>134,378</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	204,201	(202,744)	1,457
<b>TOTAL FUNDS</b>	<u>204,201</u>	<u>(202,744)</u>	<u>1,457</u>

**Moorhill Pre School and Fun Club  
Notes to the Financial Statements  
For The Year Ended 31 March 2025**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

		Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	406,786	<u>406,786</u>
<b>EXPENDITURE ON</b>		
Raising funds	8,088	8,088
<b>Charitable activities</b>		
Direct charitable expenditure	355,152	355,152
Expenses	-	-
<b>Total</b>	<u>363,240</u>	<u>363,240</u>
<b>NET INCOME</b>	43,546	43,546
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	87,373	87,373
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>130,919</u>	<u>130,919</u>

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other creditors	<u>6,351</u>	<u>10,328</u>

**5. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	130,918	5,457	136,376
<b>TOTAL FUNDS</b>	<u>130,918</u>	<u>5,457</u>	<u>136,376</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	398,201	(392,744)	5,457
<b>TOTAL FUNDS</b>	<u>398,201</u>	<u>(392,744)</u>	<u>5,457</u>

**Moorhill Pre School and Fun Club**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2025**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	87,373	43,546	130,918
<b>TOTAL FUNDS</b>	<u>88,373</u>	<u>43,546</u>	<u>130,918</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	406,786	(363,240)	43,546
<b>TOTAL FUNDS</b>	<u>406,786</u>	<u>(363,240)</u>	<u>43,546</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	87,373	49,003	136,376
<b>TOTAL FUNDS</b>	<u>87,373</u>	<u>49,003</u>	<u>136,376</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	804,987	(755,984)	49,003
<b>TOTAL FUNDS</b>	804,987	(755,984)	49,003

**Moorhill Pre School and Fun Club  
Trading Profit and Loss Account  
For The Year Ended 31 March 2025**

	2025		2024	
	£	£	£	£
<b>TURNOVER</b>				
Fees & Tuck		34,266		44,413
Fund Raising		4,736		3,164
		39,002		47,577
<b>GROSS PROFIT</b>		39,001		47,577
<b>Distribution Costs</b>				
Consumable items	5,871		4,939	
		(5,871)		(9,939)
<b>Administrative Expenses</b>				
Wages and salaries	313,555		306,618	
Employers pensions - defined contributions scheme	11,630		11,628	
Rent & Insurance	51,031		22,986	
Cleaning	-		47	
Training	1,340		-	
Equipment, Toys etc	834		2,797	
Repairs, renewals and maintenance	8		1,050	
Trip's	3,567		4,029	
Accountancy fees	3,200		3,149	
Bank charges	-		385	
Charitable donations	187		927	
Sundry expenses	1,521		1,687	
		(386,873)		(358,303)
<b>Other Operating Income</b>				
Think 2 Funding	82,751		100,227	
DAF Funding	4,550		-	
EEF Funding	245,269		237,094	
AND Funding	-		6,232	
AEN Funding	7,657		3,312	
Donations received	-		50	
SEND Inclusive Fund	18,901		12,087	
Commissions received	71		209	
		359,199		359,211
<b>Net (Expenditure)/Income</b>		5,457		43,546

**MOORHILL PRE-SCHOOL AND FUN CLUB**

England & Wales - Charity number 1090908

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# Accounts

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Moorhill Pre School and Fun Club  
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**MOORHILL PRE SCHOOL AND FUN CLUB  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**Moorhill Pre School and Fun Club  
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**Moorhill Pre School and Fun Club  
Information  
For The Year Ended 31 March 2024**

**Trustees**

Mrs M Harris  
Mrs P Sumner

**Principal Address**

Moorhill Primary School  
Moorland Road  
Cannock  
Staffordshire  
WS11 4NX

**Accountants**

The Curtis Partnership  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB

CONTINUED

## Moorhill Pre School and Fun Club

### Trustees' Report For The Year Ended 31 March 2024

---

The trustees present their report and the financial statements for the year ended 31 March 2024.

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#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity's objects are to promote any charitable purpose for the benefit of pre-school children living in the community, particularly pupils from Moorhill Primary and Pre-School who require holiday care, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

Total income for the year was £3,164.

The overall position at the end of the financial year is satisfactory

#### **FINANCIAL REVIEW**

##### **Principle funding sources**

The trustees extend their gratitude to Staffordshire Local Authority who continue to support the core operating capacity of the charity

The charity did not have any borrowing from either providers of funding or other sources at the balance sheet date.

No funds were in deficit at the balance sheet date.

##### **Investment policy and objectives**

Apart from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term, resulting in there being no funds for long term investment.

##### **Reserves policy**

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##### **Future plans**

Moorhill Pre-School and Fun Club aims to continually improve access to its service for beneficiaries.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity

##### **Recruitment and appointment of new trustees**

Trustees are elected from the local community

..CONTINUED

**Moorhill Pre School and Fun Club  
Trustees' Report (continued)  
For The Year Ended 31 March 2024**

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**Organisational structure**

Moorhill Pre-School and Fun Club is governed by its Trustee Board, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Moorhill Pre-School and Fun Club and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet a minimum of four times a year and delegate the day to day operation of the organisation to senior management. The Trustee Board is independent from the management.

**Induction and training of new trustees**

Newly appointed trustees are provided with a comprehensive induction to Moorhill Pre-School and Fun Club and have access to the relevant training courses.

**Related parties**

Moorhill Pre-School and Fun Club is a member of The Pre-School Learning Alliance which provides for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of the organisation in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social service departments. Where any of the trustees hold the position of trustee/director of another charity, they may be involved in discussions regarding that other charity, but not in the ultimate decision making process.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1090908

**Principal address**

c/o Moorhill Primary School  
Moorland Road  
Cannock  
Staffordshire  
WS11 4NX

**Trustees**

Mrs P Sumner (appointed 19.07.21)  
M Harris (appointed 12.07.22)

**Independent Examiner**

Curtis Accountants Ltd  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB

**Bankers**

Yorkshire Bank  
1 Market Place  
Cannock  
WS11 1BT

**Moorhill Pre School and Fun Club  
Trustees' Report (continued)  
For The Year Ended 31 March 2024**

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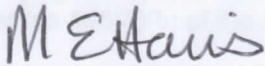
**Trustees**

The trustees who held office during the year were as follows:

Mrs M Harris  
Mrs P Sumner

**Small Company Rules**

Approved by order of the board of trustees on 27<sup>th</sup> January 2024 and signed on its behalf by:  
On behalf of the board




Mrs M Harris      Mrs P Sumner  
Trustee              Trustee

27th January 2025

1. accounting records were not kept in respect of the Trust as required by Section 139 of the Act, or
2. the accounts do not accord with those records, or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

  
N D Shaw  
FCCA  
Dunlop Accountants Ltd  
1 Tape Street  
Cheshire  
Sage Cr. Trans  
Staffordshire  
ST19 1BB

27 January 2025

**Moorhill Pre School and Fun Club  
Accountant's Report  
For The Year Ended 31 March 2024**

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**Independent examiner's report to the trustees of MOORHILL PRE-SCHOOL AND FUN CLUB**

I report to the charity trustees on my examination of the accounts of MOORHILL PRE-SCHOOL AND FUN CLUB (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

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

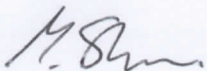
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



M D Shaw  
FCCA  
Curtis Accountants Ltd  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB

27 January 2025

**Moorhill Pre School and Fun Club  
Profit and Loss Account  
For The Year Ended 31 March 2024**

	2024	2023
	Unrestricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	406,786	355,189
<b>EXPENDITURE ON</b>		
Raising funds	8,088	6,248
<b>Charitable activities</b>		
Direct charitable expenditure	355,152	346,646
Expenses	-	-
<b>Total</b>	<b>363,240</b>	<b>352,894</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>43,546</b>	<b>2,295</b>
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	87,373	85,078
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>130,919</b>	<b>87,373</b>

**Moorhill Pre School and Fun Club**  
**Balance Sheet**  
**As At 31 March 2024**

1. General Information		2024		2023	
The principal address is Moorhill Primary School, Moorhill, Edinburgh, W8 11 4	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		141,247		95,618	
		<u>141,247</u>		<u>95,618</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	3	(10,328 )		(8,245 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>130,919</u>		<u>87,373</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>130,919</u>		<u>87,373</u>
<b>NET ASSETS</b>			<u>130,919</u>		<u>87,373</u>
FUNDS – Unrestricted funds			<u>130,919</u>		<u>87,373</u>
<b>TOTAL FUNDS</b>			<u>130,919</u>		<u>87,373</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2025 and were signed on its behalf by:

M Harris – Trustee

*M. E. Harris*

P Sumner - Trustee

*P. Sumner*

## **1. General Information**

The principle address is Moorhill Primary School, Moorland Road, Cannock, Staffordshire, WS11 4NX.

## **2. Accounting Policies**

### **2.1. Basis of Preparation of Financial Statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **2.2. Turnover**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **2.3. Taxation**

The charity is exempt from tax on its charitable activities.

### **2.4. Pensions**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### **2.5. Government Grant**

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

**Moorhill Pre School and Fun Club**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2024**

**2.6. Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2.7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**3. Creditors: Amounts Falling Due Within One Year**

	2024	2023
	£	£
Trade creditors	2,625	3,696
Accruals and deferred income	7,703	4,549
	<u>10,328</u>	<u>8,245</u>

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other creditors	10,328	8,245

**5. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	87,375	(43,546)	43,829
<b>TOTAL FUNDS</b>	<u>87,375</u>	<u>(43,546)</u>	<u>43,829</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	406,785	(362,240)	43,545
<b>TOTAL FUNDS</b>	<u>406,785</u>	<u>(362,240)</u>	<u>43,545</u>

**Moorhill Pre School and Fun Club  
Notes to the Financial Statements  
For The Year Ended 31 March 2024**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

		Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	355,189	<u>355,189</u>
<b>EXPENDITURE ON</b>		
Raising funds	6,248	6,248
<b>Charitable activities</b>		
Direct charitable expenditure	346,646	346,646
Expenses	-	-
<b>Total</b>		<u>352,894</u>
<b>NET INCOME</b>		2,295
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	85,078	85,078
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>87,373</u>

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Other creditors	<u>10,329</u>	<u>8,245</u>

**5. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	87,373	43,546	130,918
<b>TOTAL FUNDS</b>	<u>87,373</u>	<u>43,546</u>	<u>130,918</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	406,786	(363,240)	43,546
<b>TOTAL FUNDS</b>	<u>406,786</u>	<u>(363,240)</u>	<u>43,546</u>

**Moorhill Pre School and Fun Club  
Notes to the Financial Statements  
For The Year Ended 31 March 2024**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	85,078	2,295	87,373
<b>TOTAL FUNDS</b>	<u>85,078</u>	<u>2,295</u>	<u>87,373</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	355,189	(352,894)	2,295
<b>TOTAL FUNDS</b>	<u>355,189</u>	<u>(352,894)</u>	<u>2,295</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	85,078	45,840	130,918
<b>TOTAL FUNDS</b>	<u>85,078</u>	<u>45,840</u>	<u>130,918</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	761,975	(716,135)	45,840
<b>TOTAL FUNDS</b>	<u>761,975</u>	<u>(716,13)</u>	<u>45,840</u>

**Moorhill Pre School and Fun Club  
Trading Profit and Loss Account  
For The Year Ended 31 March 2024**

	2024		2023	
	£	£	£	£
<b>TURNOVER</b>				
Fees & Tuck		44,413		36,929
Fund Raising		3,164		1,978
		47,577		38,907
<b>GROSS PROFIT</b>		47,577		38,907
<b>Distribution Costs</b>				
Consumable items	4,939		3,137	
		(4,939)		(3,137)
<b>Administrative Expenses</b>				
Wages and salaries	306,618		294,042	
Employers pensions - defined contributions scheme	11,628		17,266	
Rent & Insurance	25,986		26,814	
Cleaning	47		10	
Uniforms	-		948	
Equipment, Toys etc	2,797		3,643	
Repairs, renewals and maintenance	1,050		228	
Trip's	4,029		356	
Accountancy fees	3,149		3,111	
Bank charges	385		535	
Charitable donations	927		728	
Sundry expenses	1,687		2,075	
		(358,303)		(349,756)
<b>Other Operating Income</b>				
Think 2 Funding	100,227		77,340	
Government grant receipts - net	-		908	
EEF Funding	237,094		220,282	
AND Funding	6,232		2,070	
AEN Funding	3,312		800	
Donations received	50		1,055	
SEND Inclusive Fund	12,087		13,576	
Commissions received	209		250	
		359,211		316,281
<b>Net (Expenditure)/Income</b>		43,546		2,295

**MOORHILL PRE-SCHOOL AND FUN CLUB**

England & Wales - Charity number 1090908

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# Accounts

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CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**FOR**

**MOORHILL PRE-SCHOOL AND FUN CLUB**

Curtis Accountants Ltd  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB



# MOORHILL PRE-SCHOOL AND FUN CLUB

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The charity's objects are to promote any charitable purpose for the benefit of pre-school children living in the community, particularly pupils from Moorhill Primary and Pre-School who require holiday care, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

### ACHIEVEMENT AND PERFORMANCE

#### Fundraising activities

Total income for the year was £1,978.

The overall position at the end of the financial year is satisfactory

### FINANCIAL REVIEW

#### Principal funding sources

The trustees extend their gratitude to Staffordshire Local Authority who continue to support the core operating capacity of the charity

The charity did not have any borrowing from either providers of funding or other sources at the balance sheet date.

No funds were in deficit at the balance sheet date.

#### Investment policy and objectives

Apart from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term, resulting in there being no funds for long term investment.

#### Reserves policy

Moorhill Pre-School and Fun Club is required to ensure that free monies are available in each financial year to meet any reasonable, foreseeable contingency. Moorhill Pre-School and Fun Club will maintain a projection of income for at least 3 years ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. The charity will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value service.

In reviewing the potential costs that could arise should a significant reduction in income be incurred, the trustees have determined that 'free' reserves should be maintained equal to 3 months operating expenditure.

### FUTURE PLANS

Moorhill Pre-School and Fun Club aims to continually improve access to its service for beneficiaries.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity

#### Recruitment and appointment of new trustees

Trustees are elected from the local community

#### Organisational structure

Moorhill Pre-School and Fun Club is governed by its Trustee Board, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Moorhill Pre-School and Fun Club and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet a minimum of four times a year and delegate the day to day operation of the organisation to senior management. The Trustee Board is independent from the management.

**MOORHILL PRE-SCHOOL AND FUN CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

Newly appointed trustees are provided with a comprehensive induction to Moorhill Pre-School and Fun Club and have access to the relevant training courses.

**Related parties**

Moorhill Pre-School and Fun Club is a member of The Pre-School Learning Alliance which provides for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of the organisation in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social service departments. Where any of the trustees hold the position of trustee/director of another charity, they may be involved in discussions regarding that other charity, but not in the ultimate decision making process.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1090908

**Principal address**

c/o Moorhill Primary School  
Moorland Road  
Cannock  
Staffordshire  
WS11 4NX

**Trustees**

Mrs P Sumner Trustee (appointed 19.7.21)  
M Harris (appointed 12.7.22)

**Independent Examiner**

Curtis Accountants Ltd  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB

**Bankers**

Yorkshire Bank  
1 Market Place  
Cannock  
WS11 1BT

Approved by order of the board of trustees on 29 February 2024 and signed on its behalf by

M Harris - Trustee

*M Harris*

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MOORHILL PRE-SCHOOL AND FUN CLUB**

**Independent examiner's report to the trustees of MOORHILL PRE-SCHOOL AND FUN CLUB**

I report to the charity trustees on my examination of the accounts of MOORHILL PRE-SCHOOL AND FUN CLUB (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

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

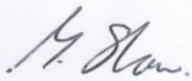
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



M D Shaw  
FCCA  
Curtis Accountants Ltd  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB

29 February 2023

**MOORHILL PRE-SCHOOL AND FUN CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>355,189</u>	<u>314,494</u>
<b>EXPENDITURE ON</b>			
Raising funds		<u>6,248</u>	<u>5,023</u>
<b>Charitable activities</b>			
Direct charitable expenditure		<u>346,646</u>	<u>355,370</u>
Expenses		<u>-</u>	<u>-</u>
<b>Total</b>		<u><b>352,894</b></u>	<u><b>360,393</b></u>
<b>NET INCOME/(EXPENDITURE)</b>		<u><b>2,295</b></u>	<u><b>(45,899)</b></u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>85,078</u>	<u>130,977</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>87,373</b></u>	<u><b>85,078</b></u>

The financial statements were approved by the Board of Trustees and authorized for issue on 29 February 2023 and were signed on its behalf by:

M. Clark - Trustee

M. Clark

P. Sumner - Trustee

P. Sumner

**MOORHILL PRE-SCHOOL AND FUN CLUB**

**NOTES TO BALANCE SHEET STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

		2023	2022
		Unrestricted	Total funds
		fund	£
		£	£
<b>CURRENT ASSETS</b>	Notes		
Cash at bank and in hand		95,618	90,148
<b>CREDITORS</b>			
Amounts falling due within one year	4	(8,245)	(5,070)
<b>NET CURRENT ASSETS</b>		<u>87,373</u>	<u>85,078</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>87,373</u>	<u>85,078</u>
<b>NET ASSETS</b>		<u>87,373</u>	<u>85,078</u>
<b>FUNDS</b>			
Unrestricted funds	5	<u>87,373</u>	<u>85,078</u>
<b>TOTAL FUNDS</b>		<u>87,373</u>	<u>85,078</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 February 2024 and were signed on its behalf by:

M Harris - Trustee

*M Harris*

P Sumner - Trustee

*P. Sumner*

**MOORHILL PRE-SCHOOL AND FUN CLUB**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

The net movement in funds, included in the above are as follows:

	2023	2022	2021
Unrestricted funds			
General fund	388,199	(352,894)	2,295
<b>TOTAL FUNDS</b>	<b>388,199</b>	<b>(352,894)</b>	<b>2,295</b>

**MOORHILL PRE-SCHOOL AND FUN CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

		Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		<u>314,494</u>
<b>EXPENDITURE ON</b>		
Raising funds		5,023
<b>Charitable activities</b>		
Direct charitable expenditure		355,370
Expenses		<u>-</u>
<b>Total</b>		<u>360,393</u>
<b>NET INCOME</b>		(45,899)
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward		<u>130,977</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>85,078</u></u>

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other creditors	<u>8,245</u>	<u>5,070</u>

**5. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	85,078	2,295	87,373
<b>TOTAL FUNDS</b>	<u>85,078</u>	<u>2,295</u>	<u>87,373</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	355,189	(352,894)	2,295
<b>TOTAL FUNDS</b>	<u>355,189</u>	<u>(352,894)</u>	<u>2,295</u>

**MOORHILL PRE-SCHOOL AND FUN CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds** for the year ended 31 March 2023

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	130,977	(45,899)	85,078
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>130,977</u>	<u>(45,899)</u>	<u>85,078</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	314,494	(360,393)	45,899
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>314,494</u>	<u>(360,393)</u>	<u>45,899</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	130,977	(43,604)	87,373
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>124,166</u>	<u>(43,604)</u>	<u>85,078</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	669,683	(713,287)	(43,604)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>669,683</u>	<u>(713,287)</u>	<u>(43,604)</u>

**MOORHILL PRE-SCHOOL AND FUN CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

Revolutions and legacies		
Fees and bank	34,329	35,756
Fuel Funding	1,976	229
Christmas (received)	200	700
Trust 2 Funding	77,347	92,400
RFI Funding	228,293	14,763
AND Funding	1,876	1,960
Government grants	908	1,118
Capital grants received	-	1,000
AEN Funding	800	-
Donations received	1,000	-
SEND Inclusive Funding	11,576	-
	<u>355,135</u>	<u>214,493</u>
Total incoming resources	355,135	214,493
<b>EXPENDITURE</b>		
Building (materials and repairs)		
Accommodation	3,111	1,000
Communications	3,137	2,013
	<u>6,248</u>	<u>3,013</u>
Charitable activities		
Salaries	284,042	291,791
Pensions	17,264	17,500
Expenses, Travel, etc	2,643	9,541
Training	-	317
Supplies	2,075	1,074
Repairs	323	761
Rent & Insurance	26,814	28,377
Uniforms	848	19
Trips	356	536
Printing	11	362
Bank Charges	615	-
Donations	728	-
	<u>338,646</u>	<u>350,778</u>
Total resources expended	338,646	350,778
Net (expenditure)/income	<u>1,489</u>	<u>(136,285)</u>

This page does not form part of the statutory financial statements.

MOORHILL PRE-SCHOOL AND FUN CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Fees and tuck	36,929	39,706
Fund Raising	1,978	289
Commission received	250	700
Think 2 Funding	77,341	92,989
EEF Funding	220,282	174,783
AND Funding	2,070	3,908
Government grants	908	1,118
Covid on-site testing	-	1,001
AEN Funding	800	-
Donations received	1,055	-
SEND Inclusive Funding	<u>13,576</u>	<u>-</u>
	<b>355,189</b>	<b>314,494</b>
<b>Total incoming resources</b>	<b>355,189</b>	<b>314,494</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Accountancy	3,111	3,009
Consumables	<u>3,137</u>	<u>2,014</u>
	<b>6,248</b>	<b>5,023</b>
<b>Charitable activities</b>		
Salaries	294,042	291,793
Pensions	17,266	19,900
Equipment, Toys, etc	3,643	9,541
Training	-	715
Sundry	2,075	2,074
Repairs	228	103
Rent & Insurance	26,814	30,127
Uniforms	948	19
Trips	356	536
Cleaning	10	562
Bank Charges	535	-
Donations	<u>729</u>	<u>-</u>
	<b>346,646</b>	<b>355,370</b>
<b>Total resources expended</b>	<b>352,894</b>	<b>360,393</b>
<b>Net (expenditure)/income</b>	<b><u>2,295</u></b>	<b><u>(45,899)</u></b>

**MOORHILL PRE-SCHOOL AND FUN CLUB**

England & Wales - Charity number 1090908

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# Accounts

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CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**FOR**

**MOORHILL PRE-SCHOOL AND FUN CLUB**

Curtis Accountants Ltd  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB

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# MOORHILL PRE-SCHOOL AND FUN CLUB

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022

## CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

The trustees present these financial statements to the members of the charity for the year ended 31 March 2022. The trustees have prepared the financial statements in accordance with the provisions of the Companies Act 2006 and the Charities Act 2006 and the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) adopted in January 2019.

### CHARITY'S AIMS AND ACTIVITIES

#### Objective and aims

The charity's objects are to promote any charitable purposes for the benefit of children living in the community, particularly in the town of Moorhill Primary and Pre-School who require holiday care by the advancement of education, the provision of care and the relief of poverty, sickness and disability.

#### Report of the Trustees

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### ACHIEVEMENT

#### Independent Examiner's Report

3

#### Key findings

#### Statement of Financial Activities

4

#### Total income for the year

#### Balance Sheet

5

The overall position at the end of the financial year is satisfactory.

### FINANCIAL REVIEW

#### Principal findings

#### Notes to the Financial Statements

6 to 9

The trustees confirm that the charity is a charitable company and is registered with the Charity Commission for England and Wales. The charity is a limited liability company and is registered with the Companies House.

#### Detailed Statement of Financial Activities

10

The charity did not have any borrowing from either providers of mortgages or other lenders at the balance sheet date.

No funds were in deficit at the balance sheet date.

#### Investment policy and objectives

Investment policy and objectives: Moorhill Pre-School and Fun Club will invest its funds in the short term, with a view to providing a steady stream of income to meet its needs for long term investment.

#### Reserves policy

Moorhill Pre-School and Fun Club is required to ensure that its reserves are sufficient to meet its needs, including its obligations to Moorhill Pre-School and Fun Club. Moorhill Pre-School and Fun Club will ensure a proportion of income for at least 12 months ahead and will ensure that the reserves to be carried over at each year-end are as high as possible. The charity will take all necessary steps to ensure that at no time within the period would it be possible for the reserves of the charity to fall below the level required to meet its needs. The charity will ensure that its reserves are managed so as to ensure that it is able to provide a high quality service.

In reviewing the potential risks that could arise should a significant reduction in income be experienced, the trustees have determined that the reserves should be maintained equal to 12 months operating expenditure.

### FUTURE PLANS

Moorhill Pre-School and Fun Club aims to continue to provide a high quality service for beneficiaries.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing documents

The charity is governed by its governing document, a deed of trust and constitutes an unincorporated charity.

#### Recruitment and appointment of key trustees

Trustees are elected from the local community.

#### Organisational structure

Moorhill Pre-School and Fun Club is governed by its Trustee Board, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Moorhill Pre-School and Fun Club and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet a minimum of four times a year and between the day-to-day operation of the organisation to ensure its management. The Trustee Board is independent from the management.

## MOORHILL PRE-SCHOOL AND FUN CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The charity's objects are to promote any charitable purpose for the benefit of pre-school children living in the community, particularly pupils from Moorhill Primary and Pre-School who require holiday care, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

#### ACHIEVEMENT AND PERFORMANCE

##### Fundraising activities

Total income for the year was £289.

The overall position at the end of the financial year is satisfactory.

#### FINANCIAL REVIEW

##### Principal funding sources

The trustees extend their gratitude to Staffordshire Local Authority who continue to support the core operating capacity of the charity.

The charity did not have any borrowing from either providers of funding or other sources at the balance sheet date.

No funds were in deficit at the balance sheet date.

##### Investment policy and objectives

Apart from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term, resulting in there being no funds for long term investment.

##### Reserves policy

Moorhill Pre-School and Fun Club is required to ensure that free monies are available in each financial year to meet any reasonable, foreseeable contingency. Moorhill Pre-School and Fun Club will maintain a projection of income for at least 3 years ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. The charity will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value service.

In reviewing the potential costs that could arise should a significant reduction in income be incurred, the trustees have determined that 'free' reserves should be maintained equal to 3 months operating expenditure.

#### FUTURE PLANS

Moorhill Pre-School and Fun Club aims to continually improve access to its service for beneficiaries.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### Recruitment and appointment of new trustees

Trustees are elected from the local community.

##### Organisational structure

Moorhill Pre-School and Fun Club is governed by its Trustee Board, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Moorhill Pre-School and Fun Club and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet a minimum of four times a year and delegate the day to day operation of the organisation to senior management. The Trustee Board is independent from the management.

**MOORHILL PRE-SCHOOL AND FUN CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

Newly appointed trustees are provided with a comprehensive induction to Moorhill Pre-School and Fun Club and have access to the relevant training courses.

**Related parties**

Moorhill Pre-School and Fun Club is a member of The Pre-School Learning Alliance which provides for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of the organisation in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social service departments. Where any of the trustees hold the position of trustee/director of another charity, they may be involved in discussions regarding that other charity, but not in the ultimate decision making process.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1090908

**Principal address**

c/o Moorhill Primary School  
Moorland Road  
Cannock  
Staffordshire  
WS11 4NX

**Trustees**

Mrs L Littlewood Trustee  
Miss D J Parker Trustee (resigned 12.7.21)  
Ms C Tompson Trustee (deceased 31.3.22)  
Mrs P Sumner Trustee (appointed 19.7.21)  
M Harris (appointed 12.7.22)

**Independent Examiner**

Curtis Accountants Ltd  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB

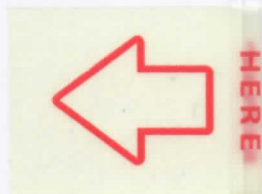
**Bankers**

Yorkshire Bank  
1 Market Place  
Cannock  
WS11 1BT

Approved by order of the board of trustees on 8 November 2022 and signed on its behalf by:

M Harris - Trustee

*M Harris*



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MOORHILL PRE-SCHOOL AND FUN CLUB**

**Independent examiner's report to the trustees of MOORHILL PRE-SCHOOL AND FUN CLUB**

I report to the charity trustees on my examination of the accounts of MOORHILL PRE-SCHOOL AND FUN CLUB (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

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

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

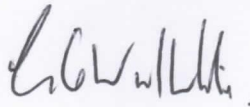
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

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

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



S G Walklate  
FCCA  
Curtis Accountants Ltd  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB

8 November 2022

MOORHILL PRE-SCHOOL AND FUN CLUB

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		314,494	343,301
<b>EXPENDITURE ON</b>			
Raising funds		5,023	4,722
<b>Charitable activities</b>			
Direct charitable expenditure		355,370	334,922
Expenses		-	(3,154)
<b>Total</b>		<b>360,393</b>	<b>336,490</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(45,899)</b>	<b>6,811</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>130,977</b>	<b>124,166</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>85,078</b>	<b>130,977</b>

The notes form part of these financial statements

**MOORHILL PRE-SCHOOL AND FUN CLUB**

**BALANCE SHEET  
31 MARCH 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		90,148	136,379
<b>CREDITORS</b>			
Amounts falling due within one year	4	(5,070)	(5,402)
<b>NET CURRENT ASSETS</b>		<u>85,078</u>	<u>130,977</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>85,078</u>	<u>130,977</u>
<b>NET ASSETS</b>		<u>85,078</u>	<u>130,977</u>
<b>FUNDS</b>			
Unrestricted funds	5	<u>85,078</u>	<u>130,977</u>
<b>TOTAL FUNDS</b>		<u>85,078</u>	<u>130,977</u>

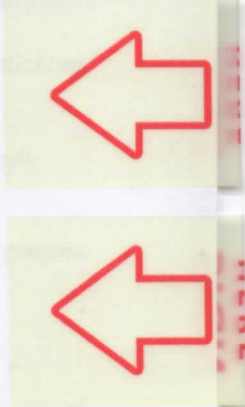
The financial statements were approved by the Board of Trustees and authorised for issue on 8 November 2022 and were signed on its behalf by:

M Harris - Trustee

*M E Harris*

P Sumner - Trustee

*P. Sumner*



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

No remuneration or benefits are included in the above as follows:

	Income received	Benefits expended	Remuneration in funds
Unrestricted funds			
General fund	314,494	(268,702)	145,859
<b>TOTAL FUNDS</b>	<b>314,494</b>	<b>(268,702)</b>	<b>145,859</b>

MOORHILL PRE-SCHOOL AND FUN CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	343,301
<b>EXPENDITURE ON</b>	
Raising funds	4,722
<b>Charitable activities</b>	
Direct charitable expenditure	334,922
Expenses	(3,154)
<b>Total</b>	<u>336,490</u>
<b>NET INCOME</b>	6,811
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	124,166
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>130,977</u></u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	<u>5,070</u>	<u>5,402</u>

5. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	130,977	(45,899)	85,078
<b>TOTAL FUNDS</b>	<u>130,977</u>	<u>(45,899)</u>	<u>85,078</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	314,494	(360,393)	(45,899)
<b>TOTAL FUNDS</b>	<u>314,494</u>	<u>(360,393)</u>	<u>(45,899)</u>

**MOORHILL PRE-SCHOOL AND FUN CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**5. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	124,166	6,811	130,977
<b>TOTAL FUNDS</b>	<u>124,166</u>	<u>6,811</u>	<u>130,977</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	343,301	(336,490)	6,811
<b>TOTAL FUNDS</b>	<u>343,301</u>	<u>(336,490)</u>	<u>6,811</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	124,166	(39,088)	85,078
<b>TOTAL FUNDS</b>	<u>124,166</u>	<u>(39,088)</u>	<u>85,078</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	657,795	(696,883)	(39,088)
<b>TOTAL FUNDS</b>	<u>657,795</u>	<u>(696,883)</u>	<u>(39,088)</u>

**MOORHILL PRE-SCHOOL AND FUN CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

Members and legacies		
Fees and bank	18,706	17,000
Fund raising	189	189
Government grants	780	780
Trust 2 Funding	62,980	62,980
RFI Funding	174,762	174,762
AGD Funding	3,000	3,000
Government grants	4,118	4,118
COVID grants raising	1,061	1,061
	<u>314,492</u>	<u>314,492</u>
Total incoming resources	314,494	314,494
<b>EXPENDITURE</b>		
Raising donations and legacies		
Subsidies	3,000	3,000
Computers	2,814	2,814
	<u>5,814</u>	<u>5,814</u>
Charitable activities		
Salaries	291,793	291,793
Rentals	17,000	17,000
Supplies, fuel, etc	9,541	9,541
Training	716	716
Energy	2,974	2,974
Rates	181	181
Rent & insurance	20,117	20,117
Depreciation	19	19
Travel	516	516
Printing	561	561
	<u>355,378</u>	<u>355,378</u>
Total resources expended	361,292	361,292
Net expenditure/over	46,800	46,800

MOORHILL PRE-SCHOOL AND FUN CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Fees and tuck	39,706	20,094
Fund Raising	289	232
Commission received	700	247
Think 2 Funding	92,989	74,145
EEF Funding	174,783	204,017
AND Funding	3,908	3,691
Government grants	1,118	40,875
Covid on-site testing	1,001	-
	<hr/>	<hr/>
	314,494	343,301
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>314,494</b>	<b>343,301</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Accountancy	3,009	3,592
Consumables	2,014	1,130
	<hr/>	<hr/>
	5,023	4,722
<b>Charitable activities</b>		
Salaries	291,793	275,512
Pensions	19,900	17,385
Equipment, Toys, etc	9,541	9,778
Training	715	795
Sundry	2,074	3,650
Repairs	103	609
Rent & Insurance	30,127	20,321
Uniforms	19	1,041
Trips	536	-
Cleaning	562	2,677
	<hr/>	<hr/>
	355,370	331,768
	<hr/>	<hr/>
<b>Total resources expended</b>	<b>360,393</b>	<b>336,490</b>
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<b>(45,899)</b>	<b>6,811</b>
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**MOORHILL PRE-SCHOOL AND FUN CLUB**

England & Wales - Charity number 1090908

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# Accounts

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## MOORHILL PRE-SCHOOL AND FUN CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity's objects are to promote any charitable purpose for the benefit of pre-school children living in the community, particularly pupils from Moorhill Primary and Pre-School who require holiday care, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

Total income for the year was £232.

The overall position at the end of the financial year is satisfactory.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The trustees extend their gratitude to Staffordshire Local Authority who continue to support the core operating capacity of the charity.

The charity did not have any borrowing from either providers of funding or other sources at the balance sheet date.

No funds were in deficit at the balance sheet date.

##### **Investment policy and objectives**

Apart from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term, resulting in there being no funds for long term investment.

##### **Reserves policy**

Moorhill Pre-School and Fun Club is required to ensure that free monies are available in each financial year to meet any reasonable, foreseeable contingency. Moorhill Pre-School and Fun Club will maintain a projection of income for at least 3 years ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. The charity will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value service.

In reviewing the potential costs that could arise should a significant reduction in income be incurred, the trustees have determined that 'free' reserves should be maintained equal to 3 months operating expenditure.

#### **FUTURE PLANS**

Moorhill Pre-School and Fun Club aims to continually improve access to its service for beneficiaries.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Trustees are elected from the local community.

##### **Organisational structure**

Moorhill Pre-School and Fun Club is governed by its Trustee Board, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Moorhill Pre-School and Fun Club and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet a minimum of four times a year and delegate the day to day operation of the organisation to senior management. The Trustee Board is independent from the management.

## MOORHILL PRE-SCHOOL AND FUN CLUB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Induction and training of new trustees

Newly appointed trustees are provided with a comprehensive induction to Moorhill Pre-School and Fun Club and have access to the relevant training courses.

##### Related parties

Moorhill Pre-School and Fun Club is a member of The Pre-School Learning Alliance which provides for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of the organisation in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social service departments. Where any of the trustees hold the position of trustee/director of another charity, they may be involved in discussions regarding that other charity, but not in the ultimate decision making process.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1090908

##### Principal address

c/o Moorhill Primary School  
Moorland Road  
Cannock  
Staffordshire  
WS11 4NX

##### Trustees

Mrs L Littlewood Trustee  
Miss D J Parker Trustee (resigned 12.7.21)  
Ms C Tompson Trustee  
Mrs P Sumner (appointed 19.7.21)

##### Independent Examiner

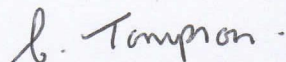
Curtis Accountants Ltd  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB

##### Bankers

Yorkshire Bank  
1 Market Place  
Cannock  
WS11 1BT

Approved by order of the board of trustees on 23 September 2021 and signed on its behalf by:

Ms C Tompson - Trustee



MOORHILL PRE-SCHOOL AND FUN CLUB

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		343,301	368,537
<b>EXPENDITURE ON</b>			
Raising funds		4,722	6,431
<b>Charitable activities</b>			
Direct charitable expenditure		334,922	-
Expenses		(3,154)	351,886
<b>Total</b>		<u>336,490</u>	<u>358,317</u>
<b>NET INCOME</b>		6,811	10,220
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		124,166	113,946
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>130,977</u></u>	<u><u>124,166</u></u>

The notes form part of these financial statements

MOORHILL PRE-SCHOOL AND FUN CLUB

BALANCE SHEET  
31 MARCH 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		136,379	128,760
<b>CREDITORS</b>			
Amounts falling due within one year	4	(5,402)	(4,594)
<b>NET CURRENT ASSETS</b>		<u>130,977</u>	<u>124,166</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>130,977</u>	<u>124,166</u>
<b>NET ASSETS</b>		<u>130,977</u>	<u>124,166</u>
<b>FUNDS</b>			
Unrestricted funds	5	<u>130,977</u>	<u>124,166</u>
<b>TOTAL FUNDS</b>		<u>130,977</u>	<u>124,166</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 September 2021 and were signed on its behalf by:

C Tompson - Trustee

*C. Tompson*

P Sumner - Trustee

*P Sumner*

The notes form part of these financial statements

## MOORHILL PRE-SCHOOL AND FUN CLUB

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**MOORHILL PRE-SCHOOL AND FUN CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	368,537
<b>EXPENDITURE ON</b>	
Raising funds	6,431
<b>Charitable activities</b>	
Expenses	351,886
<b>Total</b>	<u>358,317</u>
<b>NET INCOME</b>	10,220
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	113,946
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>124,166</u></u>

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other creditors	<u>5,402</u>	<u>4,594</u>

**5. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	124,166	6,811	130,977
<b>TOTAL FUNDS</b>	<u>124,166</u>	<u>6,811</u>	<u>130,977</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	343,301	(336,490)	6,811
<b>TOTAL FUNDS</b>	<u>343,301</u>	<u>(336,490)</u>	<u>6,811</u>

MOORHILL PRE-SCHOOL AND FUN CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	113,946	10,220	124,166
<b>TOTAL FUNDS</b>	<u>113,946</u>	<u>10,220</u>	<u>124,166</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	368,537	(358,317)	10,220
<b>TOTAL FUNDS</b>	<u>368,537</u>	<u>(358,317)</u>	<u>10,220</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	113,946	17,031	130,977
<b>TOTAL FUNDS</b>	<u>113,946</u>	<u>17,031</u>	<u>130,977</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	711,838	(694,807)	17,031
<b>TOTAL FUNDS</b>	<u>711,838</u>	<u>(694,807)</u>	<u>17,031</u>

**MOORHILL PRE-SCHOOL AND FUN CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

MOORHILL PRE-SCHOOL AND FUN CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Fees and tuck	20,094	49,000
Fund Raising	232	1,081
Commission received	247	428
Think 2 Funding	74,145	81,607
EEF Funding	204,017	222,830
Trip income	-	2,241
AND Funding	3,691	10,350
Donations	-	1,000
Government grants	40,875	-
	<u>343,301</u>	<u>368,537</u>
<b>Total incoming resources</b>	<b>343,301</b>	<b>368,537</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Accountancy	3,592	3,311
Consumables	1,130	3,120
	<u>4,722</u>	<u>6,431</u>
<b>Charitable activities</b>		
Salaries	275,512	293,978
Pensions	17,385	16,488
Equipment, Toys, etc	9,778	5,367
Training	795	933
Sundry	3,650	2,658
Repairs	609	2,200
Rent & Insurance	20,321	27,245
Uniforms	1,041	263
Trips	-	2,754
Cleaning	2,677	-
	<u>331,768</u>	<u>351,886</u>
<b>Total resources expended</b>	<b>336,490</b>	<b>358,317</b>
<b>Net income</b>	<b>6,811</b>	<b>10,220</b>

This page does not form part of the statutory financial statements

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MOORHILL PRE-SCHOOL AND FUN CLUB**

**Independent examiner's report to the trustees of MOORHILL PRE-SCHOOL AND FUN CLUB**

I report to the charity trustees on my examination of the accounts of MOORHILL PRE-SCHOOL AND FUN CLUB (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

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

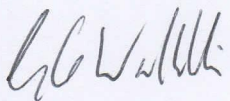
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

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

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



S G Walklate  
FCCA  
Curtis Accountants Ltd  
1 Tape Street  
Cheadle  
Stoke On Trent  
Staffordshire  
ST10 1BB

23 September 2021