

Moorhill Pre School and Fun Club
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The following pages do not form part of the statutory accounts	
Trading Profit and Loss Account	10

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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

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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.

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 £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

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

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

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**

Trustees

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

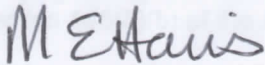
Mrs M Harris

Mrs P Sumner

Small Company Rules

Approved by order of the board of trustees on 27th January 2024 and signed on its behalf by:

On behalf of the board



Mrs M Harris
Trustee

Mrs P Sumner
Trustee

27th January 2025

M D Shaw
FCCA
Doris Accountants Ltd
1 Tape Street
Cheshire
Sutton On Trent
Staffordshire
ST19 1BB

27 January 2025

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

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.

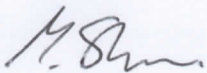
Independent examiner's statement

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

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

		2024	2023
	Notes	£	£
CURRENT ASSETS			
Cash at bank and in hand		141,247	95,618
		141,247	95,618
Creditors: Amounts Falling Due Within One Year	3	(10,328)	(8,245)
NET CURRENT ASSETS (LIABILITIES)		130,919	87,373
TOTAL ASSETS LESS CURRENT LIABILITIES		130,919	87,373
NET ASSETS		130,919	87,373
FUNDS – Unrestricted funds		130,919	87,373
TOTAL FUNDS		130,919	87,373

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>

TOTAL FUNDS CARRIED FORWARD

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	87,373	(43,546)	43,827
	<u>87,373</u>	<u>(43,546)</u>	<u>43,827</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	406,786	(362,959)	43,827
	<u>406,786</u>	<u>(362,959)</u>	<u>43,827</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 £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		355,189
EXPENDITURE ON		
Raising funds		6,248
Charitable activities		
Direct charitable expenditure		346,646
Expenses		-
Total		<u>352,894</u>
NET INCOME		2,295
RECONCILIATION OF FUNDS		
Total funds brought forward		85,078
TOTAL FUNDS CARRIED FORWARD		<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 £
Unrestricted funds			
General fund	87,373	43,546	130,918
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	406,786	(363,240)	43,546
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	85,078	2,295	87,373
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	355,189	(352,894)	2,295
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	85,078	45,840	130,918
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	761,975	(716,135)	45,840
TOTAL FUNDS	<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	
	£	£	£	£
TURNOVER				
Fees & Tuck		44,413		36,929
Fund Raising		3,164		1,978
		<u>47,577</u>		<u>38,907</u>
GROSS PROFIT		47,577		38,907
Distribution Costs				
Consumable items	4,939		3,137	
		<u>(4,939)</u>		<u>(3,137)</u>
Administrative Expenses				
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	
		<u>(358,303)</u>		<u>(349,756)</u>
Other Operating Income				
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	
		<u>359,211</u>		<u>316,281</u>
Net (Expenditure)/Income		<u><u>43,546</u></u>		<u><u>2,295</u></u>