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**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**  
**Contents**

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	<b>Page</b>
Company Information	1
Report of the Trustees	2—4
Independent Examiner's Report	5
Profit and Loss Account	6
Balance Sheet	7
Notes to the Financial Statements	8—9
The following pages do not form part of the statutory accounts:	
Trading Profit and Loss Account	10

**Moorhill Pre School and Fun Club  
Information**

Trustees 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 intend their report with the financial statements to comply with the provisions of Accounting Regulations applicable to charities operating their accounts in the UK and Republic of Ireland (FRS 102) effective 1 January 2019.

**ACHIEVEMENT AND PERFORMANCE**

**Participating activities**

Total income for the year was £4,735.

The overall position at the end of the financial year was as follows:

**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 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 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 cost value service.

In reviewing the potential costs that could arise should a significant reduction in income be incurred the trustees have confirmed 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.

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## **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**

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 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:

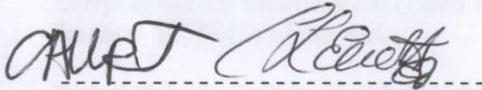
C Allport

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 122 of the Act, or
2. the accounts do not accord with those records, or
2. 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 comments and have come across no other matters in connection with the examination to which attention should be drawn in the report in order to enable a proper understanding of the accounts to be reached.

M D Shaw  
FCCA  
Certs Accountants Ltd  
1 Tappin Street  
Glasgow  
G1 1BN  
Glasgow  
G1 1BN  
Glasgow  
G1 1BN

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.

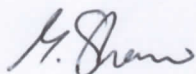
**Independent examiner's statement**

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**

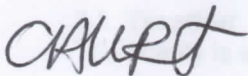
		2025 Unrestricted fund £	2024 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand	Notes	142,473	142,473
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>398,201</u>	<u>406,786</u>
<b>EXPENDITURE ON</b>			
Raising funds		9,071	8,088
<b>Charitable activities</b>			
Direct charitable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



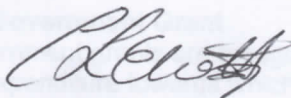
**Moorhill Pre School and Fun Club**  
**Balance Sheet**  
**As At 31 March 2025**

	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>



**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
<b>EXPENDITURE ON</b>	
Raising funds	8,088
<b>Charitable activities</b>	
Direct charitable expenditure	355,152
Expenses	-
<b>Total</b>	<u>363,240</u>
<b>NET INCOME</b>	43,546
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	87,373
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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>	<u>804,987</u>	<u>(755,984)</u>	<u>49,003</u>

**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
		<u>39,002</u>		<u>47,577</u>
<b>GROSS PROFIT</b>		39,001		47,577
<b>Distribution Costs</b>				
Consumable items	5,871		4,939	
		<u>(5,871 )</u>		<u>(9,939 )</u>
<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	
		<u>(386,873 )</u>		<u>(358,303 )</u>
<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	
		<u>359,199</u>		<u>359,211</u>
<b>Net (Expenditure)/Income</b>		<u>5,457</u>		<u>43,546</u>