

MORETON BAPTIST PRE-SCHOOL PLAYGROUP

England & Wales · Charity number 1102143

Details

Other names MORETON BAPTIST PRE SCHOOL

Status Registered

Legal form Other

Registered 2004-02-17

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

Contact

Address Moreton Baptist Church
326 Hoylake Road
Wirral
CH46 6DF

Phone 0151 677 7902

Email admin@moretonbaptistpreschool.org.uk

Website www.moretonbaptistpreschool.org.uk

Activities

Objects: A. THE ADVANCEMENT OF THE EDUCATION (INCLUDING SPIRITUAL DEVELOPMENT) OF CHILDREN BELOW COMPULSORY SCHOOL AGE, AND B. THE PROVISION OF FACILITIES FOR RECREATION FOR SUCH CHILDREN IN THE INTEREST OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE BY- PROVIDING FOR ANY CHILDREN WITHOUT DISCRIMINATION BY REASON OF THE CHILD'S RELIGIOUS PERSUASION, RACIAL ORIGIN, CULTURAL AND LINGUISTIC BACKGROUND A SAFE AND SATISFYING PLAYGROUP IN A CHRISTIAN ENVIRONMENT.THE INCOME AND (AT THE DISCRETION OF THE MANAGEMENT COMMITTEE) THE CAPITAL OF THE GROUP SHALL BE APPLIED SOLELY IN FURTHERING THESE OBJECTS.

Activities: Children attend preschool sessions for up to five sessions per week of at least three hours each. Preschool takes children from the term after their second birthday until starting full time at school.

Classification

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

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE LOCALLY IN THE MORETON AREA OF THE WIRRAL, MERSEYSIDE.
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£168,099	£139,520	-	-
2023-12-31	£133,947	£127,077	-	-
2022-12-31	£128,664	£141,053	-	-
2021-12-31	£134,384	£116,398	-	-
2020-12-31	£127,967	£116,160	-	-

Trustees

Name	Role	Appointed
Rev ANDREW MARK FRITH MTH	Chair	
James Charles Laird		2016-03-21
Wendy Pamela Marshall		2024-08-05

MORETON BAPTIST PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1102143

Accounts



Moreton Baptist Preschool

Reports & Accounts

Financial Year Ending 31/12/2024

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Legal & Administrative Details

Charity Name: Moreton Baptist Preschool

Charity Number: 1102143

Charity Address: 326 Hoylake Road
Moreton
Wirral
CH46 6DE

Trustees: Andrew Mark Frith

James Charles Laird

Wendy Pamela Marshall (Appointed 05/08/2024)

Rebekah Elizabeth Cuthill (Resigned 28/11/2024)

Independent Examiner: Sarah Crispin ACA

Stewardship
1 Lamb's Passage,
London
EC1Y 8AB

Trustees Report

Objects of the charity

The governing document of the charity sets out the objects, summarised as:

- The advancement of the education (including spiritual development) of children below compulsory school age and
- The provision of facilities for recreation for such children in the interest of social welfare and with the object of improving their conditions

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

The Preschool is open for thirty-eight weeks per year and seven hours per day. This breaks down to ten three hour sessions per week, which may also be taken as seven hour days.

Most children attend Preschool for between two and five three-hour sessions per week, but the Preschool works flexibly with parents to meet their needs wherever possible. Up to twenty places per day are available for children to use the thirty-hour entitlement. Children may commence Preschool after their second birthday such that they have the opportunity of two years of preschool education before starting at school.

The Preschool was judged GOOD by Ofsted (in October 2024) and has had another successful year, supporting families and children in the area. Throughout the year the Preschool employed an Early Years Professional, qualified teacher and six employees with at least Level 3 in a full and relevant qualification, including Level 3 SENCO qualification. Staff attended a variety of training events, such as developing safeguarding skills, learning Makaton and local area SEND briefings. The setting has supported children with special educational needs and successfully applied for SENIF funding to support them. There continues to be a challenge to have an EHCP in place by the time children transfer to primary school. Growing numbers of children with English as an additional language have also been supported in the setting.

The Preschool works with other professionals to support children with their needs and has also worked to facilitate transition to F2 for children in its care. The cards and messages received from families as their children leave are testimony to the quality of care and support which they receive.

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial Review

At the year-end, unrestricted cash reserves were £135,569, representing an increase due to improved occupancy and new funding for working parents. Supporting children with additional needs continues to affect the income during the year, because they require an increased staff ratio.

Reserves Policy

The charity aims to hold a minimum of £50,000 (which is approximately three months of expenditure) as unrestricted cash, so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £135,569.

Signature

This report was approved by the trustees, and is signed on their behalf by:

Name J C Laird

Signature

J C Laird
J C Laird (May 22, 2025 21:07 GMT+1)

Date May 22, 2025

Independent Examiners Report

I report to the trustees on my examination of the accounts of Moreton Baptist Preschool ('the charity') for the year ended 31/12/2024.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Independent Examiner's Details

Name: Sarah Crispin ACA

Address: Stewardship
1 Lamb's Passage,
London
EC1Y 8AB

Signature

Sarah Crispin

[Sarah Crispin \(Jun 9, 2025 10:47 GMT+1\)](#)

Date Jun 9, 2025

Receipts & Payments Statement

	Unrestricted	Restricted	Total	Prior Year
Receipts				
Charitable Activities				
EYE funding	142,819	0	142,819	105,112
Preschool fees	21,930	0	21,930	26,457
WFRU Milk Scheme	533	0	533	0
Investments				
Bank Interest	2,503	0	2,503	1,477
Trading Activities				
Sales of uniform	315	0	315	159
Other				
Loans Received	0	0	0	0
Other Income	0	0	0	742
Sale of Fixed Assets	0	0	0	0
Total receipts	168,099	0	168,099	133,947
Payments				
Charitable Activities				
Activities	4,923	0	4,923	4,499
Admin	3,157	0	3,157	3,220
Other Expenditure	836	0	836	202
Premises	10,590	0	10,590	10,856
Staff Costs	115,555	0	115,555	107,841
Governance Costs				
Bank Charges	84	0	84	0
Governance Costs	0	0	0	0
Other				
Fixed Asset Purchases	4,019	0	4,019	459
Loans Repaid	0	0	0	0
Money Invested	0	0	0	0
Uniform sales	356	0	356	0
Total payments	139,520	0	139,520	127,077
Net Receipts / Payments (before transfers)	28,579	0	28,579	6,870
Fund Transfers In	0	0	0	0
Fund Transfers Out	0	0	0	0
Net Movement of Cash Funds	28,579	0	28,579	6,870
Total Cash Funds Brought Forward	106,990	0	106,990	100,120
Total Cash Funds Carried Forward	135,569	0	135,569	106,990
Represented By				
General (Unrestricted)	135,569	0	135,569	106,990

Asset & Liability Statement

Cash Assets

	Unrestricted	Restricted	Total	Prior Year
General (Unrestricted)	135,569	0	135,569	106,990

Other Monetary Assets

	Notes	Unrestricted	Restricted	Total	Prior Year
Gift Aid		0	0	0	0
Stock		0	0	0	0
Other		0	0	0	0

Investment Assets

	Notes	Unrestricted	Restricted	Total	Prior Year
Property		0	0	0	0
Investment Accounts		0	0	0	0
Other		0	0	0	0

Fixed Assets

	Notes	Unrestricted	Restricted	Total	Prior Year
Computers & IT	Laptops & tablets	2,000	0	2,000	0
Furniture	Community Playthings Mud Kitchen added this year	22,000	0	22,000	0

Liabilities

	Notes	Unrestricted	Restricted	Total	Prior Year
Loans Outstanding		0	0	0	0
Pension Payment Owed		72	0	72	0
HMRC Payments Owed		1,286	0	1,286	459
Independent Examination Fee Due		864	0	864	744
Other	EYE payment for January	13,873	0	13,873	8,683

Signature

These accounts have been approved by the trustees, and are signed on their behalf by:

Name J C Laird

Signature

J C Laird (May 22, 2025 21:07 GMT+1)

Date May 22, 2025

Notes to the Accounts

Accounting Policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

Movement of Funds

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Closing Balance
Unrestricted					
General (Unrestricted)	106,990	168,099	139,520	0	135,569
Total	106,990	168,099	139,520	0	135,569
Unrestricted Total	106,990	168,099	139,520	0	135,569
Restricted Total	0	0	0	0	0
TOTAL	106,990	168,099	139,520	0	135,569

MORETON BAPTIST PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1102143

Accounts



Trustees' Annual Report for the period 01/01/2023 to 31/12/2023

Section A Reference and administration details

Charity Name : **Moreton Baptist Preschool Playgroup**
Other names the charity is known by **Moreton Baptist Preschool**
Registered charity number **1102143**
Charity's principal address: **326 Hoylake Road**
Moreton
Wirral
CH46 6DE

Charity Trustees who manage the charity

Trustee name	Office	Dates acted if not whole year	Name of person (or body) entitled to appoint trustee (if any)
Rev Andrew Mark Frith	Chairman		Moreton Baptist Church
Mr James C Laird			Moreton Baptist Church
Mrs Rebekah Cuthill			Moreton Baptist Church

Section B Structure, governance and management

The Charity is governed by a Constitution dated 22/7/03, as amended on 19/06/2023.

The Charity is constituted as a Trust.

Trustees are selected as follows. The Church Minister is a trustee. At least two other trustees are selected from among the diaconate and the diaconate may appoint church members as trustees such that the trustees drawn from the diaconate are in the majority.

Section C Objectives and activities

The governing document of the charity sets out the objects, summarised as:

The advancement of the education (including spiritual development) of children below compulsory school age

and

The provision of facilities for recreation for such children in the interest of social welfare and with the object of improving their conditions

Main activities undertaken for the public benefit in relation to these objects.

The Preschool is open for thirty eight weeks per year and seven hours per day. This breaks down to ten three hour sessions per week, one or more seven hour days per week.

Most children attend Preschool for between two and five three hour sessions per week, but the Preschool works flexibly with parents to meet their needs wherever possible. Up to twelve places per day are available for children to use the thirty hour entitlement.

Children may commence Preschool after their second birthday such that they have the opportunity of two years of preschool education before starting at school.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Section D Achievements and performance

The Preschool is rated Outstanding by Ofsted (Oct 2018) and has had another successful year, supporting families and children in the area.

Throughout the year the Preschool employed an Early Years Professional, qualified teacher and seven employees with at least Level 3 in a full and relevant qualification, including Level 3 SENCO qualification.. During the year the Team Leader completed the Early Years Professional Development Programme (EYPDP). Other staff attended a variety of training events, such as developing safeguarding skills, learning Makaton and local area SEND (Special Educational Needs & Disability) briefings.

The setting has supported children with special educational needs and successfully applied for SENIF funding to support them. Two applications were made during the year for EHCP (Education Health and Care Plan) with decisions expected in 2024. Children with English as an additional language have also been supported in the setting.

The Preschool works with other professionals to support children with their needs and also worked to facilitate transition to primary school for children in its care. The cards and messages received from families as their children leave are testimony to the quality of care and support which they receive.

The Preschool has a website www.moretonbaptistpreschool.org.uk which provides further details.

Section E

Financial review

At the year-end, unrestricted cash reserves were £106,991 representing a slight increase due to some improved occupancy and slightly reducing staffing. Supporting children with additional needs continues to affect the income because smaller groups are required.

Reserves Policy

The charity holds reserves of £106,991. The policy of the Trustees is to hold £40,000 to meet fluctuations in receipts (being approximately one term's expenditure) plus £20,000 for any necessary investment. The Trustees are aware that equipment requires regular investment to keep the facilities up to date, safe and suitable for the children.

Section F

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	J C Laird
Full names	James Charles Laird
Position	Trustee
Date	11/06/2024



CHARITY COMMISSION
FOR ENGLAND AND WALES

Moreton Baptist Preschool

1102143

Receipts and payments accounts

CC16a

For the period
from

01-Jan-23

To

31-Dec-23

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
2,3 and 4 year old EYE funding	102,393		-	102,393	99,867
Inclusive Practice Fund & DAF		2,719	-	2,719	4,854
Fees	26,457		-	26,457	22,291
uniform sales	159		-	159	199
bank interest	1,477		-	1,477	330
WRFU milk scheme	742		-	742	1,013
Children in Need / Red Nose day				-	46
Donation				-	64
Sub total (Gross income for AR)	131,228	2,719	-	133,947	128,664
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	131,228	2,719	-	133,947	128,664
A3 Payments					
Staffing	104,746	2,719	-	107,465	113,236
room hire	10,500		-	10,500	10,500
insurance	1,162		-	1,162	1,237
Consumable items	4,309		-	4,309	4,193
Staff training / Subscriptions	376		-	376	701
Stationery	190		-	190	372
maintenance	356		-	356	588
Admin costs	2,058		-	2,058	4,867
Uniform	202		-	202	170
Red Nose / Children in Need paid out				-	46
Sub total	123,899	2,719	-	126,618	135,910
A4 Asset and investment purchases. (see table)					
Purchase of toys/books etc	459		-	459	771
new furniture / outdoor area			-	-	4,373
Sub total	459	-	-	459	5,144
Total payments	124,358	2,719	-	127,077	141,054
Net of receipts/(payments)	6,870	0	-	6,870	- 12,390
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	100,120	-	-	100,120	112,509
Cash funds this year end	106,990	0	-	106,990	100,119

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash	246	-	-
	CAFCASH account	21,064	-	-
	CAF GOLD account	65,524	-	-
	Kingdom Bank	20,157	-	-
	Total cash funds	106,991	-	-
	(agree balances with receipts and payments account(s))	Agreement Error	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets			-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Equipment (insurance value)	unrestricted fund	-	25,000
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	HMRC payment due Jan	unrestricted fund	459	
	Independent Examination of accounts by Stewardship	unrestricted fund	744	
	EYE received in advance for Spring term	unrestricted fund	8,683	
			-	

HF, wife of a trustee was employed as a Preschool Assistant at an employer cost of £7219.15. These payments are permitted by order 20210729-1102143.

No other amounts have been paid to any trustee or person connected to them.

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
J C Laird	James Charles Laird	11/06/2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
MORETON BAPTIST PRESCHOOL

I report to the trustees on my examination of the accounts of Moreton Baptist Preschool ('the charity') for the year ended 31 December 2023 on pages 1 to 6.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

J. Young

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 11 June 2024

MORETON BAPTIST PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1102143

Accounts



Trustees' Annual Report for the period 01/01/2022 to 31/12/2022

Section A Reference and administration details

Charity Name : **Moreton Baptist Preschool Playgroup**
Other names the charity is known by **Moreton Baptist Preschool**
Registered charity number **1102143**
Charity's principal address: **326 Hoylake Road**
Moreton
Wirral
CH46 6DE

Charity Trustees who manage the charity

Trustee name	Office	Dates acted if not whole year	Name of person (or body) entitled to appoint trustee (if any)
Rev Andrew Mark Frith	Chairman		Moreton Baptist Church
Mr James C Laird			Moreton Baptist Church
Mrs Rebekah Cuthill		from 01/09/2022	Moreton Baptist Church
Mr Alistair Bardsley		until 01/09/2022	Moreton Baptist Church

Section B Structure, governance and management

The Charity is governed by a Constitution dated 22/7/03, as amended on 23/3/04.

The Charity is constituted as a Trust.

Trustees are selected as follows. The Church Minister is a trustee. At least two other trustees are selected from among the diaconate and the diaconate may appoint church members as trustees such that the trustees drawn from the diaconate are in the majority.

Section C Objectives and activities

The governing document of the charity sets out the objects, summarised as:

The advancement of the education (including spiritual development) of children below compulsory school age

and

The provision of facilities for recreation for such children in the interest of social welfare and with the object of improving their conditions

Main activities undertaken for the public benefit in relation to these objects.

The Preschool is open for thirty eight weeks per year and seven hours per day. This breaks down to ten three hour sessions per week, one or more seven hour days per week.

Most children attend Preschool for between two and five three hour sessions per week, but the Preschool works flexibly with parents to meet their needs wherever possible. Up to twelve places per day are available for children to use the thirty hour entitlement.

Children may commence Preschool after their second birthday such that they have the opportunity of two years of preschool education before starting at school.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Section D Achievements and performance

The Preschool is rated Outstanding by Ofsted (Oct 2018) and has had another successful year, supporting families and children in the area.

Staff recognise the on-going challenges faced by families and the impact of lockdowns early on in the lives of our current children.

Throughout the year the Preschool employed an Early Years Professional, qualified teacher and seven employees with at least Level 3 in a full and relevant qualification, including Level 3 SENCO qualification.. Staff attended a variety of virtual training events and these have proved successful as a means to access not only local, but national training and briefings to update knowledge and skills. The setting has also used e-learning to develop staff skills.

The setting has supported children in receipt of Disability Living Allowance and successfully applied for Inclusive Practice funding to support children, together with an EHCP for one child as they transitioned to school. Children with English as an additional language have also been supported in the setting.

The Preschool works with other professionals to support children with their needs and also worked to facilitate transition to F2 for children in its care. The cards and messages received from families as their children leave are testimony to the quality of care and support which they receive.

Section E

Financial review

At the year-end, unrestricted cash reserves had decreased by 12,000 to £100,120. Income was down with increased competition in the local area affecting occupancy. Supporting children with additional needs also affected the income because smaller groups were required. Expenditure did not rise quite so quickly, though employment of a dedicated support worker for a child did raise the overall spend.

Reserves Policy

The charity holds reserves of £100,100. The policy of the Trustees is to hold £40,000 to meet fluctuations in receipts (being approximately one term's expenditure) plus £20,000 for any necessary investment. The Trustees are aware that equipment requires regular investment to keep the facilities up to date, safe and suitable for the children.

The increased local competition caused by a nearby primary opening a nursery class, together with cost of living pressures pose a threat to the Preschool, mitigated at present by strong reserves.

Section F

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	JC Laird	AM Frith
Full names	James Charles Laird	Andrew Mark Frith
Position	Trustee	Chair of Trustees
Date	20/6/2023	20/6/2023



CHARITY COMMISSION
FOR ENGLAND AND WALES

Moreton Baptist Preschool

1102143

Receipts and payments accounts

CC16a

For the period
from

01-Jan-22

To

31-Dec-22

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
2,3 and 4 year old EYE funding	99,867		-	99,867	107,812
Inclusive Practice Fund & DAF		4,854	-	4,854	8,756
Fees	22,291		-	22,291	20,213
uniform sales	199		-	199	316
bank interest	330		-	330	365
WRFU milk scheme	1,013		-	1,013	575
Children in Need / Red Nose day		46		46	
Liverpool City Region Covid grant				-	5,000
Donation		64		64	229
Sub total (Gross income for AR)	123,700	4,964	-	128,664	143,266
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	123,700	4,964	-	128,664	143,266
A3 Payments					
Staffing	109,382	3,854	-	113,236	100,470
room hire	10,500		-	10,500	9,348
insurance	1,237		-	1,237	1,146
Consumable items	4,129	64	-	4,193	4,084
Staff training / Subscriptions	701		-	701	4,073
Stationery	372		-	372	124
maintenance	588		-	588	528
Admin costs	3,867	1,000	-	4,867	2,202
Uniform	170		-	170	733
Red Nose / Children in Need paid out		46		46	
Sub total	130,946	4,964	-	135,910	122,708
A4 Asset and investment purchases. (see table)					
Purchase of toys/books etc	771		-	771	1,346
new furniture / outdoor area	4,373		-	4,373	1,227
Sub total	5,143	-	-	5,143	2,573
Total payments	136,089	4,964	-	141,053	125,281
Net of receipts/(payments)	- 12,389	-	-	- 12,389	17,985
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	112,509	-	-	112,509	94,523
Cash funds this year end	100,120	-	-	100,120	112,508

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash	556	-	-
	CAFCASH account	24,103	-	-
	CAF GOLD account	34,567	-	-
	Shawbrook Bank	40,894	-	-
	Total cash funds	100,120	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Equipment (insurance value)	unrestricted fund	-	25,000
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	HMRC payment due Jan	unrestricted fund	264	
	Independent Examination of accounts by Stewardship	unrestricted fund	744	
	EYE received in advance for Spring term	unrestricted fund	8,371	
		unrestricted fund	-	
			-	

HF, wife of a trustee was employed as a Preschool Assistant at an employer cost of £7346.59. These payments are permitted by order 20210729-1102143.

No other amounts have been paid to any trustee or person connected to them.

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
JC Laird	James Charles Laird	20/6/2023
AM Frith	Andrew Mark Frith	20/6/2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
MORETON BAPTIST PRESCHOOL

I report to the trustees on my examination of the accounts of Moreton Baptist Preschool ('the charity') for the year ended 31 December 2022 on pages 5 to 6.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Jaimée Young

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 20 June 2023

MORETON BAPTIST PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1102143

Accounts



Trustees' Annual Report for the period 01/01/2021 to 31/12/2021

Section A Reference and administration details

Charity Name : **Moreton Baptist Preschool Playgroup**
Other names the charity is known by **Moreton Baptist Preschool**
Registered charity number **1102143**
Charity's principal address: **326 Hoylake Road**
Moreton
Wirral
CH46 6DE

Charity Trustees who manage the charity

Trustee name	Office	Dates acted if not whole year	Name of person (or body) entitled to appoint trustee (if any)
Rev Andrew Mark Frith	Chairman		Moreton Baptist Church
Mr James C Laird			Moreton Baptist Church
Mr Alistair Bardsley			Moreton Baptist Church

Section B Structure, governance and management

The Charity is governed by a Constitution dated 22/7/03, as amended on 23/3/04 and 28/2/11

The Charity is constituted as a Trust.

Trustees are selected as follows. The Church Minister is a trustee. At least two other trustees are selected from among the diaconate and the diaconate may appoint church members as trustees such that the trustees drawn from the diaconate are in the majority.

Section C Objectives and activities

The governing document of the charity sets out the objects, summarised as:

The advancement of the education (including spiritual development) of children below compulsory school age

and

The provision of facilities for recreation for such children in the interest of social welfare and with the object of improving their conditions

Main activities undertaken for the public benefit in relation to these objects.

The Preschool is open for thirty eight weeks per year and ten three hour sessions per week.

Most children attend Preschool for between two and five three hour sessions per week, but the Preschool works flexibly with parents to meet their needs wherever possible. Up to twelve places per day are available for children to use the thirty hour entitlement.

Children may commence Preschool after their second birthday such that they have the opportunity of two years of preschool education before starting at school.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Section D Achievements and performance

The Preschool is rated Outstanding by Ofsted (Oct 2018) and has had another successful year, supporting families and children in the area.

Despite the existence of COVID-19 restrictions the Preschool has remained open throughout the year, offering education and care to the children. While individual staff and children have contracted COVID, there has not been an outbreak. Staff recognise the challenges faced by families and the impact of lockdowns early on in the lives of our current children.

During 2021 a new leader and deputy were appointed to the Preschool. The former leader continues as a key person and supporting the new leadership team. This arrangement has proved successful and to the benefit of the Preschool.

Throughout the year the Preschool employed an Early Years Professional, qualified teacher and seven employees with at least Level 3 in a full and relevant qualification, including Level 3 SENCO qualification. One further staff member spent the year studying for her Level 3 Early Years Educator and hopes to complete in 2022. Staff attended a variety of virtual training events and these have proved successful as a means to access not only local, but national training and briefings to update knowledge and skills. The setting has also used e-learning to develop staff skills.

The setting has supported children in receipt of Disability Living Allowance and successfully applied for Inclusive Practice funding to support children. One child has been supported by a member of staff employed specifically to help access the curriculum. Children with English as an additional language have also been supported in the setting.

The Preschool works with other professionals to support children with their needs and also worked to facilitate transition to F2 for children in its care. The cards and messages received from families as their children leave are testimony to the quality of care and support which they receive.

Section E

Financial review

At the year-end, unrestricted cash reserves had increased to £112509. Income was up as a result of more parents purchasing additional hours for their children. Expenditure did not rise quite so quickly, though investment in training a staff member and a dedicated support worker for a child did raise the overall spend.

Reserves Policy

The charity holds reserves of £40,000 to meet fluctuations in receipts (being approximately one term's expenditure) plus £20,000 for any necessary investment. The Trustees are aware that equipment requires regular investment to keep the facilities up to date, safe and suitable for the children.

A local school is opening a Nursery Class and this may have an impact on income in the next years, as it is expected that parents may be drawn to that. The future is therefore rather uncertain and the healthy reserves are expected to mitigate the short term risk as the market adjusts.

COVID-19

During 2021 Liverpool City Region offered a grant of £5,000 to Early Years settings, intended to assist with the viability of such organisations as COVID was still having an effect. For instance more staff sickness and absence. Preschool applied successfully to receive this fund.

Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	A M Frith	JC Laird
Full names	A M Frith	J C Laird
Position	Chair of Trustees	Trustees
Date	16/08/2022	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Moreton Baptist Preschool

1102143

Receipts and payments accounts

CC16a

For the period
from

01-Jan-21

To

31-Dec-21

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
2,3 and 4 year old EYE funding	107,812		-	107,812	106,976
Inclusive Practice Fund & DAF		8,756	-	8,756	3,149
Fees	20,213		-	20,213	12,651
school photos			-	-	
uniform sales	316		-	316	455
bank interest	365		-	365	384
WRFU milk scheme	575		-	575	291
CJRS			-	-	3,690
Liverpool City Region Covid grant	5,000		-	5,000	
Donation	103	126	-	229	
Red Nose/Pudsey collections			-	-	371
Sub total (Gross income for AR)	134,384	8,882	-	143,266	127,967
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	134,384	8,882	-	143,266	127,967
A3 Payments					
Staffing	91,714	8,756	-	100,470	93,976
room hire	9,348		-	9,348	9,348
insurance	1,146		-	1,146	1,456
Consumable items	4,084		-	4,084	3,381
Staff training / Subscriptions	4,073		-	4,073	221
Stationery	124		-	124	384
maintenance	528		-	528	2,604
Admin costs	2,166	36	-	2,202	1,994
Uniform	733		-	733	279
Pudsey /Red Nose collections paid out			-	-	371
Sub total	113,915	8,792	-	122,707	114,014
A4 Asset and investment purchases. (see table)					
Purchase of toys/books etc	1,346		-	1,346	397
new furniture / outdoor area	1,137	90	-	1,227	1,749
Sub total	2,482	90	-	2,572	2,146
Total payments	116,398	8,882	-	125,280	116,160
Net of receipts/(payments)	17,986	0	-	17,986	11,807
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	94,523	-	-	94,523	82,716
Cash funds this year end	112,509	0	-	112,509	94,523

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash	684	-	-
	CAFCASH account	31,680	-	-
	CAF GOLD account	39,425	-	-
	Shawbrook Bank	40,719	-	-
	Total cash funds	112,509	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Equipment (insurance value)	unrestricted fund	-	25,000
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	HMRC payment due Jan	unrestricted fund	651	
	Independent Examination of accounts by Stewardship	unrestricted fund	744	
	EYE received in advance for Spring term	unrestricted fund	9,373	
		unrestricted fund		

H Frith, wife of a trustee was employed as a Preschool Assistant and received £3136 plus £81 in employer pension contributions. These payments are permitted by order 20210729-1102143.

No other amounts have been paid to any trustee or person connected to them.

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
A M Frith	A M Frith	16/08/2022
J C Laird	J C Laird	16/08/2022

Independent Examiner's Report
To the Trustees of
Moreton Baptist Preschool Playgroup

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2021 on pages 5 and 6 which have been prepared on the receipts and payments basis.

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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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.

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.

Mary Evans

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 24/08/2022

MORETON BAPTIST PRE-SCHOOL PLAYGROUP

England & Wales - Charity number 1102143

Accounts



Trustees' Annual Report for the period 01/01/2020 to 31/12/2020

Section A Reference and administration details

Charity Name : **Moreton Baptist Preschool Playgroup**
Other names the charity is known by **Moreton Baptist Preschool**
Registered charity number **1102143**
Charity's principal address: **326 Hoylake Road**
Moreton
Wirral
CH46 6DE

Charity Trustees who manage the charity

Trustee name	Office	Dates acted if not whole year	Name of person (or body) entitled to appoint trustee (if any)
Rev Andrew Mark Frith	Chairman		Moreton Baptist Church
Mr James C Laird			Moreton Baptist Church
Mr Alistair Bardsley			Moreton Baptist Church

Section B Structure, governance and management

The Charity is governed by a Constitution dated 22/7/03, as amended on 23/3/04 and 28/2/11

The Charity is constituted as a Trust.

Trustees are selected as follows. The Church Minister is a trustee. At least two other trustees are selected from among the diaconate and the diaconate may appoint church members as trustees such that the trustees drawn from the diaconate are in the majority.

Section C Objectives and activities

The governing document of the charity sets out the objects, summarised as:

The advancement of the education (including spiritual development) of children below compulsory school age

and

The provision of facilities for recreation for such children in the interest of social welfare and with the object of improving their conditions

Main activities undertaken for the public benefit in relation to these objects.

The Preschool is open for thirty eight weeks per year and ten three hour sessions per week.

Most children attend Preschool for between two and five three hour sessions per week, but the Preschool has successfully created up to twelve places per day for children to use the thirty hour entitlement.

Children may commence Preschool after their second birthday such that they have the opportunity of two years of preschool education before starting at school.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Section D Achievements and performance

The Preschool is rated Outstanding by Ofsted (Oct 2018) and has had another successful year, supporting families and children in the area.

Although there was a period of closure (late March – end May) due to COVID-19 lockdown and a further period when normal working was not possible due to Government guidance (June – July), the Preschool staff used imaginative and innovative ways to support families and keep in touch with children throughout that time. From September onwards the Preschool was open to all children.

Throughout the year the Preschool employed an Early Years Professional, qualified teacher and five employees with at least Level 3 in a full and relevant qualification. The SENCO has also gained a Level 3 qualification for her role. Staff attended a variety of training events and also carried out e-learning as part of a rolling program to update their knowledge and skills. A further staff member has been enrolled on a Level 3 course.

The setting has supported children in receipt of Disability Living Allowance and successfully applied for Inclusive Practice funding to support children. Children with English as an additional language have also been supported in the setting.

The Preschool works with other professionals to support children with their needs and also worked to facilitate transition to F2 for children in its care. This year everything had to be done differently but staff found a way.

Section E

Financial review

At the year-end, unrestricted cash reserves had increased to £94,523. Income was steady, but payments decreased.

Reserves Policy

The charity holds reserves of £40,000 to meet fluctuations in receipts (being approximately one term's expenditure) plus £20,000 for any necessary investment. The Trustees are aware that equipment requires regular investment to keep the facilities up to date and suitable for the children.

COVID-19

The Trustees were able to furlough some staff and receive CJRS for the lost fees income over the first part of the year but did not claim any after August when income returned to normal levels. The trustees received a small grant from Wirral Council to help with additional costs of COVID compliant cleaning which was helpful in the purchase of appropriate products.


Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	James C Laird	Alistair Bardsley
Full names	James C Laird	Alistair Bardsley
Position	Trustee	Trustee
Date	08/09/2021	

 CHARITY COMMISSION FOR ENGLAND AND WALES	Moreton Baptist Preschool		1102143		CC16a
	Receipts and payments accounts				
	For the period from	01-Jan-20	To	31-Dec-20	
Section A Receipts and payments					
	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
2,3 and 4 year old EYE funding	106,749	226	-	106,975	108,486
Inclusive Practice Fund & DAF		3,149	-	3,149	3,272
Fees	12,651		-	12,651	10,482
school photos	-		-	-	106
uniform sales	455		-	455	318
bank interest	384		-	384	56
WRFU milk scheme	291		-	291	948
CJRS	3,690		-	3,690	
Red Nose/Pudsey collections		371	-	371	524
Sub total (Gross income for AR)	124,220	3,747	-	127,967	124,192
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	124,220	3,747	-	127,967	124,192
A3 Payments					
Staffing	90,827	3,149	-	93,976	103,527
room hire	9,348	-	-	9,348	9,348
insurance	1,456	-	-	1,456	1,446
Consumable items	3,155	226	-	3,381	3,833
Staff training / Subscriptions	221	-	-	221	866
Stationery	384	-	-	384	376
maintenance	2,604	-	-	2,604	1,100
Admin costs	1,994	-	-	1,994	1,914
Uniform	279		-	279	310
Pudsey /Red Nose collections paid out		371	-	371	524
Sub total	110,267	3,747	-	114,014	123,244
A4 Asset and investment purchases, (see table)					
Purchase of toys/books etc	397		-	397	821
new furniture / outdoor area	1,749	-	-	1,749	251
Sub total	2,146	-	-	2,146	1,072
Total payments	112,413	3,747	-	116,160	124,316
Net of receipts/(payments)	11,807	0	-	11,807	- 124
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	82,716	-	-	82,716	82,840
Cash funds this year end	94,523	0	-	94,523	82,716

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash	763	-	-
	CAFCASH account	28,981	-	-
	CAF GOLD account	24,422	-	-
	Shawcross Bank	40,357	-	-
	Total cash funds		94,523	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details		-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Equipment (insurance value)	unrestricted fund	-	25,000
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	HMRC payment due Jan	unrestricted fund	363	
	Independent Examination of accounts by Stewardship	unrestricted fund	732	
	EYE received in advance for Spring term	unrestricted fund	9,400	
		unrestricted fund	-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name		Date of approval
	A M Frith	Andrew Mark Frith		08/09/2021
	J C Laird	James C Laird		08/09/2021

Independent Examiner's Report

To the Trustees of

Moreton Baptist Preschool Playgroup

I report to the trustees on my examination of the accounts of the charity for the year ended 31 December 2020 on pages 5 and 6 which have been prepared on the receipts and payments basis.

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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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.

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.

Mary Evans

Stewardship

1 Lamb's Passage

LONDON

EC1Y 8AB

Date: 09/09/2021