



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 (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