

MORIAH BAPTIST CHURCH PRE-SCHOOL/PLAYGROUP

England & Wales · Charity number 1143784

Details

Status Registered

Legal form Other

Registered 2011-09-13

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

Contact

Address Moriah Baptist Church
Tredegar Street
Risca
Newport
Gwent
NP11 6BU

Phone 01633614319

Email lauramoody@me.com

Website www.moriahrisca.org.uk

Activities

Objects: THE ADVANCEMENT OF EDUCATION (INCLUDING SPIRITUAL DEVELOPMENT) OF CHILDREN BELOW COMPULSORY SCHOOL AGE; AND THE PROVISION OF FACILITIES FOR SUCH CHILDREN IN THE INTEREST OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE

Activities: MORIAH BAPTIST CHURCH PRE-SCHOOL/PLAYGROUP known as 'the Group' has been established to aid the advancement of the education, including spiritual development, of children below compulsory school age and to provide facilities for recreation and learning for such children in the interest of social welfare and with the object of improving their conditions of life.

Classification

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

Geography

- Caerphilly

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£61,673	£48,814	-	-
2024-03-31	£38,995	£38,299	-	-
2023-03-31	£48,835	£51,551	-	-
2022-03-31	£30,672	£33,060	-	-
2021-03-31	£31,318	£28,075	-	-

Trustees

Name	Role	Appointed
REV D MARC OWEN	Chair	2012-12-05
LYNNE STRONG		2011-06-27

Accounts

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

**Report of the Trustees and Financial Statements for the
Period Ended 31 March 2025**

REGISTERED CHARITY NUMBER: 1143784

Accounts

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

**Report of the Trustees and Financial Statements for the
Period Ended 31 March 2024**

REGISTERED CHARITY NUMBER: 1143784

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

PERIOD ENDED 31 MARCH 2024

<u>Contents</u>	<u>Pages</u>
Reference and Administration	1
Trustees Annual Report	2 - 4
Independent Examiners Report	5
Statement of Receipts and Payments	6
Statement of assets and liabilities	7
Notes to Financial Statements	8

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

REFERENCE AND ADMINISTRATION DETAILS

PERIOD ENDED 31 MARCH 2024

Principal address

Tredegar Street
Risca
NP11 6BU

Trustees

D Strong
L Strong
S Ware
D M Owen
J Reynolds

Independent examiner

Kevin Ian Coultard
BA (Hons) Business & Finance; ACCA (p/q)
23 Rhyswg Road
Abercarn
Newport
NP11 5HB

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

PERIOD ENDED 31 MARCH 2024

The Trustees have pleasure in presenting their report together with the receipts and payments of the Charity for the period ending 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document and a deed of trust which can be reviewed on request.

Board of Trustees

The charity is organised, and policy implemented through the board of trustees who normally meet once a scholastic term.

Election to the Board

Trustees are elected by Church members.

Risk assessment

The charity has designed a series of policies to ensure that all risks are addressed, and operations managed in an efficient manner. These are regularly reviewed considering the changing statutory environment.

OBJECTIVES AND ACTIVITIES

The principal purpose of the Pre-school Playgroup is the advancement of 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 of life.

To achieve the principal objective, the pre-school playgroup provides for all children without discrimination a safe and satisfying pre-school, with a Christian environment, where Christian beliefs and values are promoted and upheld. This will be in accordance with the mission of the Church which seeks to provide services to the community and to promote Christianity within it.

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

PERIOD ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE

We have welcomed many new children into the setting and continued to provide the same high-quality play, learning and development opportunities for all those who attend. We are now a Flying Start setting and have introduced a Friday session.

Throughout this last year, we have continued to provide the same high-quality childcare for our local community, while continuing to improve the environment for the benefit of the children. We have seen a change in the children's approach to the setting who now attend in a much calmer way and spend the entire session playing and exploring the new provision.

As a setting we continue to fundraise and be mindful of how we spend the money that comes into the preschool. We have also continued to apply for grants to support the preschools running costs and to be good stewards of the charity's finances.

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

PERIOD ENDED 31 MARCH 2024

FINANCIAL REVIEW

Total operating incoming resources for the period were **£38,994.83** The charity recorded net profit of **£695.76**.

Statement of policy on reserves

The trustees are satisfied they have sufficient reserves at the Statement of Assets date, together with ongoing income anticipated, to enable the charity to function effectively in the coming year.

Further financial review details

The financial results for the period, together with a summary of accounting policies adopted, are set out in the accompanying Financial Statements.

Attendance levels have been very good with virtually all session spaces filled. It is very noticeable how our 'catchment area' has extended with 'fee paying' children attending from Cross Keys, Abercarn, Newport and Rogerstone.

A maximum of 19 'fee paying' children now attend on a regular basis.

All staff are paid in line with current Government 'living wage' directives.

Numbers ratios for (Sickness and approved holidays) are maintained by the use of 2 temporary (non-contracted) staff members as the need arises.

A £1000 support grant is received from Moriah Baptist Church at the commencement of each Scholastic year. This 'offsets' the payment of Staff for holiday periods where no income from fees is provided (39 weeks term time plus 5.6 weeks holiday)



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Moriah Baptist Church Pre-School Playgroup

On accounts for the year
ended

31st March 2024

Charity no
(if any)

1143784

Set out on pages

6-8

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024.

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 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- 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.

Signed:

Kevin Ian Coultard

Date:

20.01.25

Name:

Kevin Ian Coultard

Relevant professional
qualification(s) or body
(if any):

BA (Hons) Business & Finance

ACCA (p/q)

Address:

23 Rhyswg Road

Abercam

Newport NP11 5HB

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGRPOUP

YEAR ENDED 31 MARCH 2024

RECEIPTS AND PAYMENTS ACCOUNT

	2024 £	2023 £
INCOME		
Fees	37,758.00	29,331.90
Grants	1,000.00	19,000.00
Fundraising	84.00	502.50
Trips & visits	0.00	0.00
Sundries	152.83	0.00
	<u>38,994.83</u>	<u>48,834.40</u>
Investment income		
Deposit Account Interest	0.00	0.00
TOTAL RECEIPTS	<u><u>38,994.83</u></u>	<u><u>48,834.40</u></u>
PAYMENTS		
Wages	34,128.09	29,371.28
Card Charges	65.89	243.82
Petty Cash	10.00	0.00
Resources	1,136.89	19,435.26
Food Provisions	655.83	387.50
Trips & Visits	0.00	0.00
Postage & stationary	31.95	0.00
Insurance	390.17	581.12
Bond Refund	84.00	0.00
Repairs/maintenance	22.00	102.72
Training	629.65	360.00
Sundries	1,144.60	1,069.18
TOTAL PAYMENTS	<u><u>38,299.07</u></u>	<u><u>51,550.88</u></u>
(EXPENDITURE)/INCOME	695.76	(2,716.48)
RECONCILIATION OF FUNDS		
Total funds brought forward	4,645.10	7,361.58
Transfer between funds		
TOTAL FUNDS CARRIED FORWARD	<u><u>5,340.86</u></u>	<u><u>4,645.10</u></u>

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

YEAR ENDED 31 MARCH 2024

STATEMENT OF ASSETS AND LIABILITIES

	TOTAL FUNDS 2024 £	Total Funds 2023 £
Assets		
Cash Funds	473.51	35.51
Barclays Bank	4,867.35	4,609.59
TOTAL FUNDS	<u>5,340.86</u>	<u>4,645.10</u>
NO OTHER ASSETS HELD		
TOTAL ASSETS	<u>5,340.86</u>	<u>4,645.10</u>

Liabilities

As at 31st March 2024 there were no liabilities

The financial statements were approved by the board of Trustees on 23/01/2025 And were signed on its behalf by:



MORIAH BAPTIST CHURCH PRE-SCHOOL/PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These accounts have been prepared on **the receipts and payments basis** and in accordance with the Charity Commission Reporting and Accounting document CC15 and consistent with previous years. All funds are unrestricted.

2. TRUSTEES' REMUNERATION AND BENEFITS

No Trustees received remuneration for their work.

Trustees' expenses

There were no trustees' expenses paid for the period ending 31 March 2024

3. STAFF COSTS

The monthly number of full-time employees during the period was as follows: 4

No employees received emoluments more than £60,000.

4. RELATED PARTY DISCLOSURES

The mother-in-law of Laura Moody was paid £nil to assist in preparation of the accounting information.

Accounts

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

**Report of the Trustees and Financial Statements for the
Period Ended 31 March 2023**

REGISTERED CHARITY NUMBER: 1143784

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

PERIOD ENDED 31 MARCH 2023

<u>Contents</u>	<u>Pages</u>
Reference and Administration	1
Trustees Annual Report	2 - 4
Independent Examiners Report	5
Statement of Receipts and Payments	6
Statement of assets and liabilities	7
Notes to Financial Statements	8

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

REFERENCE AND ADMINISTRATION DETAILS

PERIOD ENDED 31 MARCH 2023

Principal address

Tredegar Street
Risca
NP11 6BU

Trustees

D Strong
L Strong
S Ware
D M Owen

Independent examiner

Kevin Ian Coultard
BA (Hons) Business & Finance; ACCA (p/q)
23 Rhyswg Road
Abercarn
Newport
NP11 5HB

TRUSTEES' REPORT

PERIOD ENDED 31 MARCH 2023

The Trustees have pleasure in presenting their report together with the receipts and payments of the Charity for the period ending 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document and a deed of trust which can be reviewed on request.

Board of Trustees

The charity is organised, and policy implemented through the board of trustees who normally meet once a scholastic term.

Election to the Board

Trustees are elected by Church members.

Risk assessment

The charity has designed a series of policies to ensure that all risks are addressed, and operations managed in an efficient manner. These are regularly reviewed considering the changing statutory environment.

OBJECTIVES AND ACTIVITIES

The principal purpose of the Pre-school Playgroup is the advancement of 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 of life.

To achieve the principal objective, the pre-school playgroup provides for all children without discrimination a safe and satisfying pre-school, with a Christian environment, where Christian beliefs and values are promoted and upheld. This will be in accordance with the mission of the Church which seeks to provide services to the community and to promote Christianity within it.

TRUSTEES' REPORT

PERIOD ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

We have welcomed many new children into the setting and continued to provide the same high-quality play, learning and development opportunities for all those who attend. Throughout the last year we have been fortunate enough to be able to renovate much of our preschool thanks to a large grant from Caerphilly Borough County Council. We have made significant changes to the preschool room in terms of décor and soft furnishings as well as being able to buy more toys and provision for the children. We have seen a change in the children's approach to the setting who now attend in a much calmer way and spend the entire session playing and exploring the new provision.

As a setting we continue to fundraise and be mindful of the way in which we spend the money that comes into the preschool. We have continued to apply for grants to support the running costs of the preschool and to be good stewards with the way that we utilise the finances that the charity has.

FINANCIAL REVIEW

Total operating incoming resources for the period were **£48,834.40** The charity recorded net loss of **£2716.48**.

Statement of policy on reserves

The trustees are satisfied they have sufficient reserves at the Statement of Assets date, together with ongoing income anticipated, to enable the charity to function effectively in the coming year.

Further financial review details

The financial results for the period, together with a summary of accounting policies adopted, are set out in the accompanying Financial Statements.

Attendance levels have been very good with virtually all session spaces filled. It is very noticeable how our 'catchment area' has extended with 'fee paying' children attending from Cross Keys, Abercarn, Newport and Rogerstone.

A maximum of 19 'fee paying' children now attend on a regular basis.

All staff are paid in line with current Government 'living wage' directives.

Numbers ratios for (Sickness and approved holidays) are maintained by the use of 2 temporary (non-contracted) staff members as the need arises.

A £1000 support grant is received from Moriah Baptist Church at the commencement of each Scholastic year. This 'offsets' the payment of Staff for holiday periods where no income from fees is provided (39 weeks term time plus 5.6 weeks holiday)



Section A

Independent Examiner's Report

Report to the trustees

Moriah Baptist Church Pre School Playgroup

On accounts for the year
ended

31st March 2023

Charity no
(if any)

1143784

Set out on pages

6-8

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2023**

Responsibilities and
basis of report

As the charity's trustees, 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

K I

Date:

29/01/2024

Name:

K I Coultard

Relevant professional
qualification(s) or body
(if any):

BA (Hons)
ACCA (qbe)

Address:

23 Rhyswg Road

Abercarn

Newport NP11 5HB

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGRPOUP

YEAR ENDED 31 MARCH 2023

RECEIPTS AND PAYMENTS ACCOUNT

	2023 £	2022 £
INCOME		
Fees	29,331.90	25,473.62
Grants	19,000.00	5,116.94
Fundraising	502.50	81.00
Trips & visits	0.00	0.00
	48,834.40	30,671.56
Investment Income		
Deposit Account Interest	0.00	0.00
	48,834.40	30,671.56
TOTAL RECEIPTS	48,834.40	30,671.56
PAYMENTS		
Wages	29,371.28	26,578.76
Card Charges	243.82	258.78
Petty Cash	0.00	665.67
Resources	19,435.26	0.00
Food Provisions	387.50	190.80
Trips & Visits	0.00	0.00
Postage & stationary	0.00	0.00
Insurance	581.12	556.28
Bond Refund	0.00	689.00
Repairs/maintenance	102.72	2,010.94
Training	360.00	1,323.50
Sundries	1,069.18	786.50
	51,550.88	33,060.23
TOTAL PAYMENTS	51,550.88	33,060.23
(EXPENDITURE)/INCOME	(2,716.48)	(2,388.67)
RECONCILIATION OF FUNDS		
Total funds brought forward	7,361.58	9,750.25
Transfer between funds		
TOTAL FUNDS CARRIED FORWARD	4,645.10	7,361.58

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

YEAR ENDED 31 MARCH 2023

STATEMENT OF ASSETS AND LIABILITIES

	TOTAL FUNDS 2023 £	Total Funds 2022 £
Assets		
Cash Funds	35.51	10.62
Barclays Bank	4,609.59	7,350.96
TOTAL FUNDS	4,645.10	7,361.58
NO OTHER ASSETS HELD		
TOTAL ASSETS	4,645.10	7,361.58

Liabilities

As at 31st March 2023 there were no liabilities

The financial statements were approved by the board of Trustees on 29/1/24 And were signed on its behalf by:



Rev. D. Marc Owen
Chair of Trustees
Moriah Preschool Playgroup

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These accounts have been prepared on **the receipts and payments basis** and in accordance with the Charity Commission Reporting and Accounting document CC15 and consistent with previous years. All funds are unrestricted.

2. TRUSTEES' REMUNERATION AND BENEFITS

No Trustees received remuneration for their work.

Trustees' expenses

There were no trustees' expenses paid for the period ending 31 March 2023

3. STAFF COSTS

The monthly number of full-time employees during the period was as follows: 4

No employees received emoluments more than £60,000.

4. RELATED PARTY DISCLOSURES

The mother-in-law of Laura Moody was paid £nil to assist in preparation of the accounting information.

Accounts

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

**Report of the Trustees and Financial Statements for the
Period Ended 31 March 2022**

REGISTERED CHARITY NUMBER: 1143784

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

PERIOD ENDED 31 MARCH 2022

<u>Contents</u>	<u>Pages</u>
Reference and Administration	1
Trustees Annual Report	2 - 4
Independent Examiners Report	5
Statement of Receipts and Payments	6
Statement of assets and liabilities	7
Notes to Financial Statements	8

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

REFERENCE AND ADMINISTRATION DETAILS

PERIOD ENDED 31 MARCH 2022

Principal address

Tredegar Street
Risca
NP11 6BU

Trustees

D Strong
L Strong
B Webster
S Ware
D M Owen

Independent examiner

Kevin Ian Coultard
BA (Hons) Business & Finance; ACCA (p/q)
23 Rhyswg Road
Abercarn
Newport
NP11 5HB

TRUSTEES' REPORT

PERIOD ENDED 31 MARCH 2022

The Trustees have pleasure in presenting their report together with the receipts and payments of the Charity for the period ending 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document and a deed of trust which can be reviewed on request.

Board of Trustees

The charity is organised and policy implemented through the board of trustees who normally meet once a scholastic term.

Election to the Board

Trustees are elected by Church members.

Risk assessment

The charity has designed a series of policies in order to ensure that all risks are addressed and operations managed in an efficient manner. These are regularly reviewed in light of the changing statutory environment.

OBJECTIVES AND ACTIVITIES

The principle purpose of the Pre-school Playgroup is the advancement of 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 of life.

In order to achieve the principle objective, the pre-school playgroup provides for all children without discrimination a safe and satisfying pre-school, with a Christian environment, where Christian beliefs and values are promoted and upheld. This will be in accordance with the mission of the Church which seeks to provide services to the community and to promote Christianity within it.

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

PERIOD ENDED 31 MARCH 2022

ACHIEVEMENTS AND PERFORMANCE

It has been great to be open for a full year after the multiple lockdowns that the Covid 19 pandemic forced upon us during the previous financial year. We have welcomed many new children into the setting and continued to provide the same high quality play, learning and development opportunities for all those who attend. Throughout the last year we have been fortunate enough to be able to renovate much of our preschool garden, this has been a huge benefit to the children who use the space regularly as part of our morning sessions.

As a setting we continue to fundraise and be mindful of the way in which we spend the money that comes into the preschool. We have continued to apply for grants to support the running costs of the preschool and to be good stewards with the way that we utilise the finances that the charity has.

FINANCIAL REVIEW

Total operating incoming resources for the period were **£30,671.56** The charity recorded net loss of **£2388.67**.

Statement of policy on reserves

The trustees are satisfied they have sufficient reserves at the Statement of Assets date, together with ongoing income anticipated, to enable the charity to function effectively in the coming year.

Further financial review details

The financial results for the period, together with a summary of accounting policies adopted, are set out in the accompanying Financial Statements.

Attendance levels have been very good with virtually all session spaces filled. It is very noticeable how our 'catchment area' has extended with 'fee paying' children attending from Cross Keys, Abercarn, Newport and Rogerstone.

A maximum of 19 'fee paying' children now attend on a regular basis.

The Trustees are indebted to the agreement reached with the 4 permanent Staff concerning a reduction in paid hours worked, revised holiday arrangements (all staff are now paid 12 equal monthly payments in accordance with their rate of pay and weekly hours worked for 44.6 weeks in a scholastic year) and benefits such that the new and agreed Business plan for the Pre-School/Playgroup could be agreed and supported. All staff are paid in line with current Government 'living wage' directives.

Numbers ratios for (Sickness and approved holidays) are maintained by the use of 2 temporary (non-contracted) staff members as the need arises.

Accordance with their rate of pay and weekly hours worked for 44.6 weeks in a scholastic year) and benefits such that the new and agreed Business plan for the Pre-School/Playgroup could be agreed and supported. All staff are paid in line with current Government 'living wage' directives.

Numbers ratios for (Sickness and approved holidays) are maintained by the use of 2 temporary (non-contracted) staff members as the need arises.

A £1000 support grant is received from Moriah Baptist Church at the commencement of each Scholastic year commencing in April 2019. This will 'offset' the payment of Staff for holiday periods where no income from fees is provided (39 weeks term time plus 5.6 weeks holiday)

Independent Examiner's Report to the Trustees of MORIAH BAPTIST CHURCH PRE-SCHOOL/PLAYGROUP

I report on the accounts of the Charity for the year ended 31st March 2022 which were made available to me with the associated supporting records.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to –

- 1) Examine the accounts under section 145 of the 2011 Act and
- 2) To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act and to state whether any particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission including a review of the accounting records kept by the Charity in relation to the accounts presented with those records. It also includes consideration of any unusual items or disclosures and any subsequent explanations for you as Trustees concerning any such matters.

Independent Examiner's Statement

I have completed my examination. I can confirm that the accounts for the year ended 31st March 2022 have been prepared on a consistent basis to prior years.

I also confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe –

- Accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act and
- To prepare accounts which do not accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kevin Ian Coultard
Independent Examiner

28th January 2023

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGRPOUP

YEAR ENDED 31 MARCH 2022

RECEIPTS AND PAYMENTS ACCOUNT

	2022 £	2021 £
RECEIPTS		
Fees	25,473.62	18,599.63
CCBC Funding/Grants/Furlough Payments	5,116.94	11,947.23
Fundraising	81.00	772.00
Trips & visits	0.00	0.00
	30,671.56	31,318.86
Investment Income		
Deposit Account Interest	0.00	0.00
TOTAL RECEIPTS	<u>30,671.56</u>	<u>31,318.86</u>
PAYMENTS		
Wages	26,578.76	24,222.79
Card Charges	258.78	125.44
Petty Cash	665.67	510.46
Resources	0.00	1,103.25
Provisions	190.80	19.76
Trips & Visits	0.00	0.00
Postage & stationary	0.00	0.00
Insurance	556.28	316.67
Bond Refund	689.00	984.50
Repairs/maintenance	2,010.94	0.00
Training	1,323.50	0.00
Sundries	786.50	792.96
TOTAL PAYMENTS	<u>33,060.23</u>	<u>28,075.83</u>
(PAYMENTS)/RECEIPTS	(2,388.67)	3,243.03
RECONCILIATION OF FUNDS		
Total funds brought forward	9,750.25	6,507.22
TOTAL FUNDS CARRIED FORWARD	<u>7,361.58</u>	<u>9,750.25</u>

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

YEAR ENDED 31 MARCH 2022

STATEMENT OF ASSETS AND LIABILITIES

	TOTAL FUNDS 2022 £	Total Funds 2021 £
Assets		
Cash Funds	10.62	56.29
Barclays Bank	7,350.96	9,693.96
TOTAL FUNDS	7,361.58	9,750.25
NO OTHER ASSETS HELD		
TOTAL ASSETS	7,361.58	9,750.25

Liabilities

As at 31st March 2022 there were no liabilities

The financial statements were approved by the board of Trustees on 29/01/2023 And were signed on its behalf by:


Sylvia Ware

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These accounts have been prepared on **the receipts and payments basis** and in accordance with the Charity Commission Reporting and Accounting document CC15 and consistent with previous years. All funds are unrestricted.

2. TRUSTEES' REMUNERATION AND BENEFITS

No Trustees received remuneration for their work.

Trustees' expenses

There were no trustees' expenses paid for the period ending 31 March 2022

3. STAFF COSTS

The monthly number of full time employees during the period was as follows: 4

No employees received emoluments in excess of £60,000

4. RELATED PARTY DISCLOSURES

The mother in law of Laura Moody was paid £nil to assist in preparation of the accounting information.

Accounts

REGISTERED CHARITY NUMBER: 1143784

Report of the Trustees and Financial Statements for the

Period Ended 31 March 2021 For

MORIAH BAPTIST CHURCH PRE-SCHOOL PLAYGROUP

MORIAH BAPTIST CHURCH PRE-SCHOOL/PLAYGROUP

Contents of the Financial Statements for the Period Ended 31 March 2021

	Page
Report of the Trustees	1 – 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7
Detailed Statement of Financial Activities	8

MORIAH BAPTIST CHURCH PRE-SCHOOL/PLAYGROUP

Report of the Trustees

For the period Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the period ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended practise 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 2015)

REFERENCE AND ADMINISTRATION DETAILS

Registered Charity Number

1143784

Principal address

Tredegar Street
Risca
NP11 6BU

Trustees

D Strong
L Strong
B Webster
S Ware
D M Owen

Independent examiner

Kevin Ian Coultard
BA (Hons) Business & Finance; ACCA (p/q)
23 Rhyswg Road
Abercarn
Newport
NP11 5HB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and a deed of trust which can be reviewed on request.

Board of Trustees

The charity is organised and policy implemented through the board of trustees who normally meet once a half scholastic term.

Election to the Board

Trustees are elected by Church members.

Risk assessment

The charity has designed a series of policies in order to ensure that all risks are addressed and operations managed in an efficient manner. These are regularly reviewed in light of the changing statutory environment.

MORIAH BAPTIST CHURCH PRE-SCHOOL/PLAYGROUP

Report of the Trustees

For the Period Ended 31 March 2021 continued

OBJECTIVES AND ACTIVITIES

Summary of the objects of the charity as set out in its governing document

The principle purpose of the Pre-school/Playgroup is 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 of life.

Summary of the main activities taken for the public benefit in relation to these objects

In order to achieve the principle objective, the Pre-school/playgroup provides for all children without discrimination a safe and satisfying pre-school, with a Christian environment, where Christian beliefs and values are promoted and upheld. This will be in accordance with the mission of the Church which seeks to provide services to the community and to promote Christianity within it.

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the period

FINANCIAL REVIEW

Summary financial position

Total operating incoming resources for the period were **£31,318.86**. The charity recorded net income of **£3,243.03**.

Statement of policy on reserves

The trustees are satisfied they have sufficient reserves at the Statement of Assets date, together with ongoing income anticipated, to enable the charity to function effectively in the coming year.

Further financial review details

The financial results for the period, together with a summary of accounting policies adopted, are set out in the accompanying Financial Statements.

Attendance levels have been very good with virtually all session spaces filled. It is very noticeable how our 'catchment area' has extended with 'fee paying' children attending from Cross Keys, Abercarn, Newport and Rogerstone.

A maximum of 19 'fee paying' children now attend on a regular basis.

All staff are paid in line with current Government 'National Minimum Wage' directives.

Numbers ratios for (Sickness and approved holidays) are maintained by the use of 2 temporary (non-contracted) staff members as the need arises.

A £1000 support grant is received from Moriah Baptist Church at the commencement of each Scholastic year which commenced in April 2019. This was to 'offset' the payment of Staff for holiday periods where no income from fees is provided (39 weeks term time plus 5.6 weeks holiday)

This financial year has been a testing one for the preschool, with long periods of closure. However, with the benefit of the furlough Scheme, grants and business savviness the preschool has survived this uncertain period and continues to serve the local community brilliantly.

MORIAH BAPTIST CHURCH PRE-SCHOOL/PLAYGROUP

Report of the Trustees

For the Period Ended 31 March 2021 continued

The support will be invaluable to maintain the Business plan and should ensure the future success of Moriah Pre-School/Playgroup.

Gift Aid Small Donations Scheme (GASDS) was implemented for several fund raising events. (GASDS) declaration forms are being prepared.

Approved by order of the Board of Trustees on and signed by

D Strong – Trustee

S Ware - Trustee

Independent Examiner's Report to the Trustees of MORIAH BAPTIST CHURCH PRE-SCHOOL/PLAYGROUP

I report on the accounts of the Charity for the year ended 31st March 2021 which were made available to me with the associated supporting records.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to –

- 1) Examine the accounts under section 145 of the 2011 Act and
- 2) To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act and to state whether any particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission including a review of the accounting records kept by the Charity in relation to the accounts presented with those records. It also includes consideration of any unusual items or disclosures and any subsequent explanations for you as Trustees concerning any such matters.

Independent Examiner's Statement

I have completed my examination. I can confirm that the accounts for the year ended 31st March 2021 have been prepared on a consistent basis to prior years.

I also confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe –

- Accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act and
- To prepare accounts which do not accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kevin Ian Coultard
Independent Examiner

24th January 2022

MORIAH BAPTIST CHURCH PRE-SCHOOL/PLAYGROUP**STATEMENT OF FINANCIAL ACTIVITIES PERIOD ENDING 31 MARCH 2021****CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities. All funds are unrestricted.

	2021	2020
INCOME		
Fees	18,599.63	25,338.10
CCBC Funding/Grants/Furlough Payments	11,947.23	1,634.95
Milk Credits	0.00	18.54
Fundraising (photography) and credits	772.00	3,378.99
Trips & visits	0.00	520.00
Bond Payment	0.00	1,513.00
	31,318.86	32,403.58
Investment income		
Deposit account interest	0.00	0.00
Total	31,318.86	32,403.58
EXPENDITURE		
Administration	28,075.83	31,076.36
NET (EXPENDITURE)/INCOME	3,243.03	1,327.22
RECONCILIATION OF FUNDS		
Total funds brought forward	6,507.22	5,180.00
TOTAL FUNDS CARRIED FORWARD	9,750.25	6,507.22

The notes form part of these financial statements

MORIAH BAPTIST CHURCH PRE-SCHOOL/PLAYGROUP

BALANCE SHEET AT 31 MARCH 2021

		Unrestricted Funds 2021	Unrestricted Funds 2020
Assets			
Bank and other cash balances			
Petty Cash		56.29	66.75
Barclays bank		9,693.96	6,440.47
CURRENT ASSETS		9,750.25	6,507.22
Liabilities			
CREDITORS			
Amounts falling due within one year	4	0.00	0.00
NET CURRENT (LIABILITIES)/ASSETS		9,750.25	6507.22
TOTAL ASSETS LESS CURRENT LIABILITIES		9,750.25	6,507.22
TOTAL FUNDS		9,750.25	6,507.22

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
D Strong – Trustee

.....
S Ware – Trustee

These notes form part of these financial statements

MORIAH BAPTIST CHURCH PRE-SCHOOL/PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

These accounts have been prepared on **the receipts and payments basis** and in accordance with the Charity Commission Reporting and Accounting document CC15 and consistent with previous years.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Tangible fixed assets are shown at their latest insurance valuations.

Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

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

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

2. TRUSTEES' REMUNERATION AND BENEFITS

No Trustees received remuneration for their work.

Trustees' expenses

There were no trustees' expenses paid for the period ending 31 March 2021.

3. STAFF COSTS

The monthly number of full time employees during the period was as follows: 4

No employees received emoluments in excess of £60,000

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

No Creditors falling due

5. RELATED PARTY DISCLOSURES

The mother in law of Laura Moody was paid £nil to assist in preparation of the accounting information.

MORIAH BAPTIST CHURCH PRE-SCHOOL/PLAYGROUP**DETAILED STATEMENT OF FINANCIAL ACTIVITIES PERIOD ENDING 31 MARCH 2021****GENERAL RECEIPTS & PAYMENT ACCOUNT**

	2021	2020
Receipts		
Fees	18,599.63	25,338.10
CCBC Funding/Grants/Furlough Payments	11,947.23	1,634.95
Milk Credits	0.00	18.54
Fundraising (photography) and credits	772.00	3,378.99
Trips & visits	0.00	520.00
Bond Payment	0.00	1,513.00
Total Receipts	31,318.86	32,403.58
Payments		
Charitable Activities		
Wages	24,222.79	27,789.71
Card charges	125.44	0.00
Petty Cash	510.46	695.33
Resources	1,103.25	0.00
Provisions	19.76	0.00
Trips & visits	0.00	544.00
Postage & stationary	0.00	103.49
Insurance	316.67	633.90
Bond refund	984.50	855.00
Training	0.00	298.58
Sundries	792.96	156.35
Total Payments	28,075.83	31,076.36
NET (DEFICIT)/INCOME	3,243.03	1,327.22

This page does not form part of the statutory financial statements