

# MOOR LANE CHURCH PRE-SCHOOL

England & Wales · Charity number 1161677

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-05-15

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

## Contact

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**Address** 148 Front Lane  
Upminster  
RM14 1LL

**Phone** 01708221102

**Email** [moorlanechurchpreschool@gmail.com](mailto:moorlanechurchpreschool@gmail.com)

**Website** [www.moorlanechurch.org](http://www.moorlanechurch.org)

## Activities

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**Objects:** THE OBJECTS OF THE CIO IS THE ADVANCEMENT OF EDUCATION AND THE DEVELOPMENT OF CHILDREN BELOW COMPULSORY SCHOOL AGE BY FOLLOWING THE EARLY YEARS FOUNDATION STAGE FRAMEWORK THROUGH THE PROVISION OF A BROAD AND BALANCED PROGRAMME OF ACTIVITIES IN A HIGH QUALITY, STIMULATING ENVIRONMENT TO ENABLE THE CHILDREN TO LEARN THROUGH THEIR PLAY AND TO FULFIL THEIR POTENTIAL.

**Activities:** The advancement of education and the development of children below compulsory school age by following the Early Years Foundation Stage framework through the provision of a broad and balanced programme of activities in a high quality, stimulating environment to enable the children to learn through their play and to fulfil their potential.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities, Recreation
- **Who:** Children/young People

## Geography

- Essex
- Havering

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£66,529	£58,048	-	-
2024-08-31	£60,951	£55,815	-	-
2023-08-31	£40,833	£50,415	-	-
2022-08-31	£49,765	£55,920	-	-
2021-08-31	£57,664	£56,786	-	-
2020-08-31	£59,439	£61,471	-	-

## Trustees

Name	Role	Appointed
<b>HEATHER DOUGLAS</b>	Chair	2015-05-15
Claire Marguerite Howell		2018-06-20
JOY DEBORAH HOGGART		2015-05-15
NICOLA CAST		2016-07-12

**MOOR LANE CHURCH PRE-SCHOOL**

England & Wales - Charity number 1161677

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST AUGUST 2025**

**MOOR LANE CHURCH PRE-SCHOOL**

**CHARITABLE INCORPORATED ORGANISATION**

**CHARITY REGISTRATION NUMBER 1161677**

Independent Examiners Ltd  
The Grain Store  
Hills Barns  
Appledram Lane South  
Chichester, West Sussex  
PO20 7EG

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION  
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FOR THE YEAR ENDED 31ST AUGUST 2025**

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**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1161677
<b>START OF FINANCIAL YEAR</b>	1st September 2024
<b>END OF FINANCIAL YEAR</b>	31st August 2025
<b>TRUSTEES AT 31 AUGUST 2025</b>	Heather Douglas (Chair) Joy Hoggart (Treasurer) Nicola Cast Claire Playell Russell Holmes - Resigned on 22.09.2025 Rita Akrofi - appointed on 27.01.2025, resigned on 20.04.2026

The existing trustees appoint any new trustees following the provisions laid out in the CIO's governing instrument.

<b>LEGAL STATUS</b>	CHARITABLE INCORPORATED ORGANISATION
<b>GOVERNING INSTRUMENT</b>	CIO - Foundation Registered 15 May 2015
<b>REGISTRATION DATE</b>	15th May 2015 : CIO registration

**OBJECTS**

The objects of the CIO is the advancement of education and the development of children below compulsory school age by following the early years foundation stage framework through the provision of a broad and balanced programme of activities in a high quality, stimulating environment to enable the children to learn through their play and to fulfil their potential.

<b>CORRESPONDENCE ADDRESS</b>	226 Moor Lane Upminster Essex RM14 1HN
<b>PRIMARY BANKERS</b>	Lloyds Bank Market Place Romford RM1 3AA
<b>INDEPENDENT EXAMINER</b>	Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester, West Sussex PO20 7EG

**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2025**

The Trustees present their report and accounts for the year ended 31 August 2025.

The accounts have been prepared in accordance with general directions given by the Charity Commission and comply with the charity's Constitution, applicable law and the requirements of FRS 102 effective 1 January 2015 and the Charities SORP (FRS 102).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed according to its Constitution and is a Charitable Incorporated Organisation having been entered on the register of Charities on 15<sup>th</sup> May 2015.

The following Trustees have served throughout the accounting period, except where indicated:

Heather Douglas (Chair)

Joy Hoggart (Treasurer)

Nicola Cast

Claire Playell

Russell Holmes - Resigned on 22.09.2025

Rita Akrofi - Appointed on the 27th January 2025, resigned on 20.04.2026

Moor Lane Church Preschool is committed to enabling and supporting its Trustees to fulfil the 12 essential board responsibilities as identified by National Council for Voluntary Organisations (NCVO):

- Set and maintain the organisation's mission, vision and values
- Engage in strategic planning
- Establish and monitor policies
- Ensure compliance with the Governing Document
- Ensure adequate financial resources
- Provide effective fiscal oversight & ensure sound risk management
- Promote the organisation and enhance its public image
- Carefully select & induct new board members
- Maintain effective Board Performance
- Select and support the Manager & review her performance
- Act as a responsible employer
- Understand & respect the relationship between board & staff

Trustees will attend training courses as part of their commitment and responsibility to their role.

**Organisational structure**

The general governance of the charity is the responsibility of the Trustees, however the day to day operation is delegated to Nicola Corris, the Manager. Nicola takes any matters of variation to Trustees' meetings for decision making.

**Risk management**

Control procedures are in place to cover all areas of risk, i.e. Strategic, Operational, Financial, Regulatory, Human Resource and Reputational. The comprehensive Risk Management Register is continuously reviewed and updated to support Trustees in the monitoring process of these areas.

**OBJECTS**

The objects of the CIO is the advancement of education and the development of children below compulsory school age by following the Early Years Foundation Stage framework through the provision of a broad and balanced programme of activities in a high quality, stimulating environment to enable the children to learn through their play and to fulfil their potential.

**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2025**

**ACHIEVEMENTS AND PERFORMANCE**

During the year ended 31<sup>st</sup> August 2025, the Pre-School has provided 7 sessions per week for 38 weeks of the year.

The Pre-School has fully utilised the building and resources available to them so that the children have access to both indoor and outdoor activities all year round.

The Pre-School's website is beneficial as an additional media and publicity tool. The website details the services offered, illustrates the setting and offers information for parents/carers.

The number of children attending the Pre-School has stabilised and is back to a similar number to that prior to the COVID-19 pandemic. The Pre-School continues to actively advertising in order to maintain and possibly increase numbers.

**Financial Review**

Total incoming resources for the period were £66,529 (2024: £60,951) which was entirely unrestricted income.

Total resources expended were £58,048 (2024: £55,815) which was entirely unrestricted expenditure.

A full review of the financial position of the CIO can be found on the attached financial statements.

The CIO's reserves policy is to aim to hold sufficient reserves to cover the equivalent of three months' salary costs of its employees in case of an unexpected drop in income. An increase in the number of children attending during the year has facilitated an increase in reserves from £5,248 at 31 August 2024 to £13,728 at 31 August 2025. The CIO is working towards achieving a further increase in income and reserves.

**Plans for the Future**

The Trustees will continue to work closely with Pre-School staff to organise and run fundraising events as a key part of raising income.

Trustees are actively seeking sponsorship and regular financial donations to help secure finances.

**Public benefit**

Trustees have paid due regard to the Charity Commission Guidance on 'Public Benefit' in deciding what activities the charity undertakes. All activities undertaken by Moor Lane Preschool are focussed on our charitable purposes.

**Disclosure of information to Independent Examiner**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiners are aware of such information.

**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2025**

**Responsibilities of Trustees**

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on.....31/5/2026.....

Signed on their behalf by Trustee H Douglas

Printed Name: Heather Douglas - Chair of Trustees

HEATHER DOUGLAS

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2025**

Report to the trustees/ members of Moor Lane Church Pre-School on the accounts for the year ended 31st August 2025 set out on pages 8 to 16.

**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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zita Derbak MAAT AATQB  
Independent Examiners Ltd  
The Grain Store  
Hills Barns  
Appledram Lane South  
Chichester, West Sussex  
PO20 7EG

Sign: *Zita Derbak*

Date: 02.06.2026

**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST AUGUST 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024/25 £	Total 2023/24 £
<b>INCOMING RESOURCES</b>					
Donations & Legacies	<b>3a</b>	1,700	-	1,700	2,869
Investment Income	<b>3b</b>	24	-	24	1
Charitable Activities	<b>3c</b>	63,318	-	63,318	57,153
Other Income	<b>3d</b>	1,487	-	1,487	928
<b>TOTAL INCOMING RESOURCES</b>		<b>66,529</b>	<b>-</b>	<b>66,529</b>	<b>60,951</b>
<b>PAYMENTS</b>					
Costs of Charitable Activities	<b>4</b>	58,048	-	58,048	55,815
<b>RESOURCES EXPENDED</b>		<b>58,048</b>	<b>-</b>	<b>58,048</b>	<b>55,815</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>8,480</b>	<b>-</b>	<b>8,480</b>	<b>5,136</b>
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>8,480</b>	<b>-</b>	<b>8,480</b>	<b>5,136</b>
Balances Brought Forward		5,248	-	5,248	113
<b>BALANCES CARRIED FORWARD</b>		<b>13,728</b>	<b>-</b>	<b>13,728</b>	<b>5,249</b>

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements found on pages: 10 to 16

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**BALANCE SHEET  
AS AT 31 AUGUST 2025**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-25 £	Total 31-Aug-24 £
<b>Assets</b>					
Tangible Assets	<b>2</b>	-	-	-	837
Investment Assets	<b>6</b>	-	-	-	-
					<b>837</b>
<b>Current Assets</b>					
Debtors & Prepayments	<b>8</b>	-	-	-	-
Cash at bank and in hand	<b>7</b>	15,672	-	15,672	5,310
<b>Total Current Assets</b>		<b>15,672</b>	<b>-</b>	<b>15,672</b>	<b>5,310</b>
<b>Creditors:</b> amounts falling due within one year	<b>9</b>	1,944	-	1,944	899
<b>NET CURRENT</b>		13,728	-	13,728	4,411
<b>TOTAL ASSETS</b> less current liabilities		<b>13,728</b>	<b>-</b>	<b>13,728</b>	<b>5,248</b>
<b>Creditors:</b> amounts falling due in one year	<b>10</b>	-	-	-	-
<b>NET ASSETS</b>		<b>13,728</b>	<b>-</b>	<b>13,728</b>	<b>5,248</b>
<b>FUNDS OF THE CHARITY</b>					
General Funds		13,728	-	13,728	5,248
Restricted funds	<b>5</b>	-	-	-	-
<b>TOTAL FUNDS</b>		<b>13,728</b>	<b>-</b>	<b>13,728</b>	<b>5,248</b>

Approved by the Trustees on 31/5/2026

Signed on their behalf by Trustee H Douglas

Printed Name: HEATHER DOUGLAS

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2025**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**Basis of preparation:**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the CIO or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the CIO. Gifts in kind for use by the CIO are included in the SOFA as income receivable.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the CIO is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the CIO of the service or facility received.

**Investment Income**

This is included in the accounts when receivable.

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION  
NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2025**

**1. ACCOUNTING POLICIES (continued)**

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the CIO to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the CIO gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the CIO.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Pensions**

Pension contributions are charged to the Statement of Financial Activities as they become payable.

**Fund Accounting**

Funds held by the charity are either:

**1. Unrestricted funds**

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

**2. Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the CIO.

**3. Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures and fittings: 10% straight-line method

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2025**

**2. TANGIBLE FIXED ASSETS**

	Fixtures and fittings	Equipment	Other Fixed Asset	Property (Restricted)	<b>Total 2024/25</b>
<b>Cost</b>	£	£	£	£	£
At 1 September 2024	8,370	-	-	-	8,370
Additions	-	-	-	-	-
At 31 August 2025	<u>8,370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,370</u>
<b>Accumulated Depreciation</b>					
At 1 September 2024	7,533	-	-	-	6,696
Charge for the Year	837	-	-	-	837
At 31 August 2025	<u>8,370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,370</u>
<b>Net Book Value</b>					
At 31 August 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2024	<u>837</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>837</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2025 : None  
31st August 2024 : None

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2025**

**3. INCOMING RESOURCES**

Note	Unrestricted Funds £	Restricted Funds £	<b>Total 2024/25 £</b>	<b>Total 2023/24 £</b>
<b>a) Donations &amp; Legacies</b>				
Gifts, Offerings & Donations	1,700	-	1,700	2,869
	<b>1,700</b>	<b>-</b>	<b>1,700</b>	<b>2,869</b>
<b>b) Investment Income</b>				
Interest Received	24	-	24	1
	<b>24</b>	<b>-</b>	<b>24</b>	<b>1</b>
<b>c) Incoming from Charitable Activities</b>				
Parent Fees	3,605	-	3,605	6,951
Early Year Eligibility Funding	59,713	-	59,713	50,202
	<b>63,318</b>	<b>-</b>	<b>63,318</b>	<b>57,153</b>
<b>d) Activities for Generating Funds</b>				
Fund Raising	1,487	-	1,487	928
	<b>1,487</b>	<b>-</b>	<b>1,487</b>	<b>928</b>

This page does not form part of the statutory financial statements

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2025**

**4. RESOURCES EXPENDED**

Note	Unrestricted Funds £	Restricted Funds £	<b>Total 2024/25 £</b>	<b>Total 2023/24 £</b>
<b>Charitable Activities</b>				
Administration costs	214	-	214	110
Craft Consumables	506	-	506	259
Equipment	-	-	-	-
Hall hire	2,011	-	2,011	2,011
Insurance Costs	762	-	762	734
Internet costs	240	-	240	240
Licenses & Subscriptions	497	-	497	804
Staff Training	295	-	295	342
Sundry Expenses	342	-	342	72
Utility Cost	4,481	-	4,481	4,016
<b>Staff Costs:-</b>				
Wages & Salaries	46,187	-	46,187	44,560
Pension Contributions	410	-	410	367
<b>Direct costs:-</b>				
Depreciation expense	837	-	837	837
<b>Governance costs:-</b>				
Independent Examiner Fee	788	-	788	750
Legal & Professional fees	479	-	479	714
	<b>58,048</b>	<b>-</b>	<b>58,048</b>	<b>55,817</b>

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2025**

**5. RESTRICTED FUNDS**

The Charity held no Restricted Funds during this or the previous financial period.

**6. INVESTMENTS**

The CIO held no investment assets during this or the previous financial period.

**7. CASH AT BANK AND IN HAND**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Aug-25 £</b>	<b>Total 31-Aug-24 £</b>
Lloyds Current	5,648	-	5,648	5,309
Lloyds Deposit	10,023	-	10,023	-
Petty Cash	1	-	1	1
	<u>15,672</u>	<u>-</u>	<u>15,672</u>	<u>5,310</u>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Aug-25 £</b>	<b>Total 31-Aug-24 £</b>
Prepayment	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Aug-25 £</b>	<b>Total 31-Aug-24 £</b>
Sundry Creditors	948	-	948	-
PAYE & NI	168	-	168	149
Independent Examiner's Fee	828	-	828	750
	<u>1,944</u>	<u>-</u>	<u>1,944</u>	<u>899</u>

**10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The CIO held no creditors falling due in more than one year during this or the previous financial period.

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2025**

**11. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2024/25 £</b>
Gross Wages & Salaries	46,187	44,560
Employer's National Insurance Costs	-	-
Employer's Pension Contributions	410	367
	<b>46,597</b>	<b>44,927</b>

Average number of employees who were engaged in each of the following activities:

	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2024/25 £</b>
Charitable Activities	5	5

The CIO operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.  
(2024 - None)

**12. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. (2024 - None)

£5,458 was paid to St Luke's Church Cranham Park where C Jee was also a trustee until her resignation from Moor Lane Church Pre-School trustee role in May 2024 in 2023/24. These costs were related to hall hire and utilities. (2025 - Nil)

**13. RISK ASSESSMENT**

The Trustees actively review the major risks which the CIO faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

**MOOR LANE CHURCH PRE-SCHOOL**

England & Wales - Charity number 1161677

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST AUGUST 2024**

**MOOR LANE CHURCH PRE-SCHOOL**

**CHARITABLE INCORPORATED ORGANISATION  
CHARITY REGISTRATION NUMBER 1161677**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2024**

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**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1161677
<b>START OF FINANCIAL YEAR</b>	1st September 2023
<b>END OF FINANCIAL YEAR</b>	31st August 2024
<b>TRUSTEES AT 31 AUGUST 2024</b>	Heather Douglas (Chair) Joy Hoggart (Treasurer) Nicola Cast Christine Jee - resigned on 13.05.2024 Claire Playell Russell Holmes Rita Akrofi - appointed on 27.01.2025

The existing trustees appoint any new trustees following the provisions laid out in the CIO's governing instrument.

<b>LEGAL STATUS</b>	CHARITABLE INCORPORATED ORGANISATION
<b>GOVERNING INSTRUMENT</b>	CIO - Foundation Registered 15 May 2015
<b>REGISTRATION DATE</b>	15th May 2015 : CIO registration

**OBJECTS**

The objects of the CIO is the advancement of education and the development of children below compulsory school age by following the early years foundation stage framework through the provision of a broad and balanced programme of activities in a high quality, stimulating environment to enable the children to learn through their play and to fulfil their potential.

<b>CORRESPONDENCE ADDRESS</b>	226 Moor Lane Upminster Essex RM14 1HN
<b>PRIMARY BANKERS</b>	Lloyds Bank Market Place Romford RM1 3AA
<b>INDEPENDENT EXAMINER</b>	Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF

**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2024**

The Trustees present their report and accounts for the year ended 31 August 2024.

The accounts have been prepared in accordance with general directions given by the Charity Commission and comply with the charity's Constitution, applicable law and the requirements of FRS 102 effective 1 January 2015 and the Charities SORP (FRS 102).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed according to its Constitution and is a Charitable Incorporated Organisation having been entered on the register of Charities on 15<sup>th</sup> May 2015.

The following Trustees have served throughout the accounting period, except where indicated:

Heather Douglas (Chair)

Joy Hoggart (Treasurer)

Nicola Cast

Christine Jee - Resigned on 13th May 2024

Claire Playell

Russell Holmes

Rita Akrofi - Appointed on the 27th January 2025

Moor Lane Church Preschool is committed to enabling and supporting its Trustees to fulfil the 12 essential board responsibilities as identified by National Council for Voluntary Organisations (NCVO):

- Set and maintain the organisation's mission, vision and values
- Engage in strategic planning
- Establish and monitor policies
- Ensure compliance with the Governing Document
- Ensure adequate financial resources
- Provide effective fiscal oversight & ensure sound risk management
- Promote the organisation and enhance its public image
- Carefully select & induct new board members
- Maintain effective Board Performance
- Select and support the Manager & review her performance
- Act as a responsible employer
- Understand & respect the relationship between board & staff

Trustees will attend training courses as part of their commitment and responsibility to their role.

**Organisational structure**

The general governance of the charity is the responsibility of the Trustees, however the day to day operation is delegated to Anita Brett, the Manager. Anita takes any matters of variation to Trustees' meetings for decision making.

**Risk management**

Control procedures are in place to cover all areas of risk, i.e. Strategic, Operational, Financial, Regulatory, Human Resource and Reputational. The comprehensive Risk Management Register is continuously reviewed and updated to support Trustees in the monitoring process of these areas.

**OBJECTS**

The objects of the CIO is the advancement of education and the development of children below compulsory school age by following the Early Years Foundation Stage framework through the provision of a broad and balanced programme of activities in a high quality, stimulating environment to enable the children to learn through their play and to fulfil their potential.

**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2024**

**ACHIEVEMENTS AND PERFORMANCE**

During the year ended 31<sup>st</sup> August 2024, the Pre-School has provided 7 sessions per week for 38 weeks of the year.

The Pre-School has fully utilised the building and resources available to them so that the children have access to both indoor and outdoor activities all year round.

The Pre-School's website is beneficial as an additional media and publicity tool. The website details the services offered, illustrates the setting and offers information for parents/carers.

The number of children attending the Pre-School has stabilised and is back to a similar number to that prior to the COVID-19 pandemic. The Pre-School continues to actively advertising in order to maintain and possibly increase numbers.

**Financial Review**

Total incoming resources for the period were £60,951 (2022: £40,833) which was entirely unrestricted income.

Total resources expended were £55,815 (2023: £50,415) which was entirely unrestricted expenditure.

A full review of the financial position of the CIO can be found on the attached financial statements.

The CIO's reserves policy is to aim to hold sufficient reserves to cover the equivalent of three months' salary costs of its employees in case of an unexpected drop in income. An increase in the number of children attending during the year has facilitated an increase in reserves from £113 at 31 August 2023 to £5,248 at 31 August 2024. The CIO is working towards achieving a further increase in income and reserves.

**Plans for the Future**

Since the year end, OFSTED has inspected the Pre-School and a "Good" grade was received for all areas inspected.

The Trustees will continue to work closely with Pre-School staff to organise and run fundraising events as a key part of raising income.

Trustees are actively seeking sponsorship and regular financial donations to help secure finances.

**Public benefit**

Trustees have paid due regard to the Charity Commission Guidance on 'Public Benefit' in deciding what activities the charity undertakes. All activities undertaken by Moor Lane Preschool are focussed on our charitable purposes.

**Disclosure of information to Independent Examiner**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiners are aware of such information.

**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2024**

**Responsibilities of Trustees**

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on.....27/5/25.....

Signed on their behalf by Trustee .....H Douglas.....

Printed Name: .....H DOUGLAS.....

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2024**

Report to the trustees/ members of Moor Lane Church Pre-School on the accounts for the year ended 31st August 2024 set out on pages 8 to 16.

**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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**


My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zita Derbak MAAT AATQB  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

Sign: 

Date: 28.05.2025

**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST AUGUST 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023/24 £	Total 2022/23 £
<b>INCOMING RESOURCES</b>					
Donations & Legacies	<b>3a</b>	2,869	-	2,869	4,679
Investment Income	<b>3b</b>	1	-	1	1
Charitable Activities	<b>3c</b>	57,153	-	57,153	35,964
Other Income	<b>3d</b>	928	-	928	189
<b>TOTAL INCOMING RESOURCES</b>		<b>60,951</b>	<b>-</b>	<b>60,951</b>	<b>40,833</b>
<b>PAYMENTS</b>					
Costs of Charitable Activities	<b>4</b>	55,815	-	55,815	50,415
<b>RESOURCES EXPENDED</b>		<b>55,815</b>	<b>-</b>	<b>55,815</b>	<b>50,415</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>5,135</b>	<b>-</b>	<b>5,135</b>	<b>(9,582)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>5,135</b>	<b>-</b>	<b>5,135</b>	<b>(9,582)</b>
Balances Brought Forward		113	-	113	9,695
<b>BALANCES CARRIED FORWARD</b>		<b>5,248</b>	<b>-</b>	<b>5,248</b>	<b>113</b>

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements found on pages: 10 to 16

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**BALANCE SHEET  
AS AT 31 AUGUST 2024**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-24 £	Total 31-Aug-23 £
<b>Assets</b>					
Tangible Assets	2	837	-	837	1,674
Investment Assets	6	-	-	-	-
		<u>837</u>	<u>-</u>	<u>837</u>	<u>1,674</u>
<b>Current Assets</b>					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	5,310	-	5,310	810
<b>Total Current Assets</b>		<u>5,310</u>	<u>-</u>	<u>5,310</u>	<u>810</u>
<b>Creditors:</b> amounts falling due within one year	9	899	-	899	2,371
<b>NET CURRENT</b>		4,411	-	4,411	(1,561)
<b>TOTAL ASSETS</b> less current liabilities		<u>5,248</u>	<u>-</u>	<u>5,248</u>	<u>113</u>
<b>Creditors:</b> amounts falling due in one year	10	-	-	-	-
<b>NET ASSETS</b>		<u>5,248</u>	<u>-</u>	<u>5,248</u>	<u>113</u>
<b>FUNDS OF THE CHARITY</b>					
General Funds		5,248	-	5,248	113
Restricted funds	5	-	-	-	-
<b>TOTAL FUNDS</b>		<u>5,248</u>	<u>-</u>	<u>5,248</u>	<u>113</u>

Approved by the Trustees on 27/5/25

Signed on their behalf by Trustee H Douglas

Printed Name: H. DOUGLAS

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2024**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**Basis of preparation:**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the CIO or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the CIO. Gifts in kind for use by the CIO are included in the SOFA as income receivable.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the CIO is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the CIO of the service or facility received.

**Investment Income**

This is included in the accounts when receivable.

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION  
NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2023**

**1. ACCOUNTING POLICIES (continued)**

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the CIO to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the CIO gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the CIO.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Pensions**

Pension contributions are charged to the Statement of Financial Activities as they become payable.

**Fund Accounting**

Funds held by the charity are either:

**1. Unrestricted funds**

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

**2. Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the CIO.

**3. Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures and fittings: 10% straight-line method

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2024**

**2. TANGIBLE FIXED ASSETS**

	Fixtures and fittings	Equipment	Other Fixed Asset	Property (Restricted)	<b>Total 2023/24</b>
	£	£	£	£	£
<b>Cost</b>					
At 1 September 2023	8,370	-	-	-	8,370
Additions	-	-	-	-	-
At 31 August 2024	<u>8,370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,370</u>
<b>Accumulated Depreciation</b>					
At 1 September 2023	6,696	-	-	-	6,696
Charge for the Year	837	-	-	-	837
At 31 August 2024	<u>7,533</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,533</u>
<b>Net Book Value</b>					
At 31 August 2024	<u>837</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>837</u>
At 31 August 2023	<u>1,674</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,674</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2023 : None  
31st August 2024 : None

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2024**

**3. INCOMING RESOURCES**

Note	Unrestricted Funds £	Restricted Funds £	<b>Total 2023/24 £</b>	<b>Total 2022/23 £</b>
<b>a) Donations &amp; Legacies</b>				
Gifts, Offerings & Donations	2,869	-	2,869	4,679
	<b>2,869</b>	<b>-</b>	<b>2,869</b>	<b>4,679</b>
<b>b) Investment Income</b>				
Interest Received	1	-	1	1
	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>c) Incoming from Charitable Activities</b>				
Parent Fees	6,951	-	6,951	7,257
Early Year Eligibility Funding	50,202	-	50,202	28,707
	<b>57,153</b>	<b>-</b>	<b>57,153</b>	<b>35,964</b>
<b>d) Activities for Generating Funds</b>				
Fund Raising	928	-	928	189
	<b>928</b>	<b>-</b>	<b>928</b>	<b>189</b>

This page does not form part of the statutory financial statements

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2024**

**4. RESOURCES EXPENDED**

	Note	Unrestricted Funds £	Restricted Funds £	<b>Total 2023/24 £</b>	<b>Total 2022/23 £</b>
<b>Charitable Activities</b>					
Administration costs		110	-	110	243
Craft Consumables		259	-	259	116
Equipment		-	-	-	-
Hall hire		2,011	-	2,011	1,870
Insurance Costs		734	-	734	585
Internet costs		240	-	240	240
Licenses & Subscriptions		804	-	804	387
Staff Training		342	-	342	224
Sundry Expenses		72	-	72	2
Utility Cost		4,016	-	4,016	2,397
<b>Staff Costs:-</b>					
Wages & Salaries		44,560	-	44,560	41,796
Pension Contributions		367	-	367	355
<b>Direct costs:-</b>					
Depreciation expense		837	-	837	837
<b>Governance costs:-</b>					
Independent Examiner Fee		750	-	750	720
Legal & Professional fees		714	-	714	644
		<b>55,815</b>	<b>-</b>	<b>55,815</b>	<b>50,417</b>

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2024**

**5. RESTRICTED FUNDS**

The Charity held no Restricted Funds during this or the previous financial period.

**6. INVESTMENTS**

The CIO held no investment assets during this or the previous financial period.

**7. CASH AT BANK AND IN HAND**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Aug-24 £</b>	<b>Total 31-Aug-23 £</b>
Lloyds Current	5,309	-	5,309	809
Petty Cash	1	-	1	1
	<u>5,310</u>	<u>-</u>	<u>5,310</u>	<u>810</u>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Aug-23 £</b>	<b>Total 31-Aug-22 £</b>
Prepayment	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Aug-23 £</b>	<b>Total 31-Aug-22 £</b>
Sundry Creditors	-	-	-	1,259
PAYE & NI	149	-	149	392
Independent Examiner's Fee	750	-	750	720
	<u>899</u>	<u>-</u>	<u>899</u>	<u>2,371</u>

**10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The CIO held no creditors falling due in more than one year during this or the previous financial period.

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2024**

**11. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2022/23 £</b>
Gross Wages & Salaries	44,560	41,796
Employer's National Insurance Costs	-	-
Employer's Pension Contributions	367	355
	<u><u>44,927</u></u>	<u><u>42,151</u></u>

Average number of employees who were engaged in each of the following activities:

	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2022/23 £</b>
Charitable Activities	5	5

The CIO operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.  
(2023 - None)

**12. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. (2023 - None)

£5,458 was paid to St Luke's Church Cranham Park where C Jee was also a trustee until her resignation from Moor Lane Church Pre-School trustee role in May 2024. These costs were related to hall hire and utilities. (2023 - £3,548)

**13. RISK ASSESSMENT**

The Trustees actively review the major risks which the CIO faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

**MOOR LANE CHURCH PRE-SCHOOL**

England & Wales - Charity number 1161677

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST AUGUST 2023**

**MOOR LANE CHURCH PRE-SCHOOL**

**CHARITABLE INCORPORATED ORGANISATION  
CHARITY REGISTRATION NUMBER 1161677**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2023**

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**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

**CHARITY NUMBER** 1161677

**START OF FINANCIAL YEAR** 1st September 2022

**END OF FINANCIAL YEAR** 31st August 2023

**TRUSTEES AT 31 AUGUST 2023** Heather Douglas (Chair)  
Joy Hoggart (Treasurer)  
Nicola Cast  
Christine Jee  
Claire Playell  
Russell Holmes

The existing trustees appoint any new trustees following the provisions laid out in the CIO's governing instrument.

**LEGAL STATUS** CHARITABLE INCORPORATED ORGANISATION

**GOVERNING INSTRUMENT** CIO - Foundation Registered 15 May 2015

**REGISTRATION DATE** 15th May 2015 : CIO registration

**OBJECTS**

The objects of the CIO is the advancement of education and the development of children below compulsory school age by following the early years foundation stage framework through the provision of a broad and balanced programme of activities in a high quality, stimulating environment to enable the children to learn through their play and to fulfil their potential.

**CORRESPONDENCE ADDRESS** 226 Moor Lane  
Upminster  
Essex  
RM14 1HN

**PRIMARY BANKERS** Lloyds Bank  
Market Place  
Romford  
RM1 3AA

**INDEPENDENT EXAMINER** Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2023**

The Trustees present their report and accounts for the year ended 31 August 2023.

The accounts have been prepared in accordance with general directions given by the Charity Commission and comply with the charity's Constitution, applicable law and the requirements of FRS 102 effective 1 January 2015 and the Charities SORP (FRS 102).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed according to its Constitution and is a Charitable Incorporated Organisation having been entered on the register of Charities on 15<sup>th</sup> May 2015.

The following Trustees, who are also the directors for the purpose of company law, have served throughout the accounting period, except where indicated:

Heather Douglas (Chair)

Joy Hoggart (Treasurer)

Nicola Cast

Christine Jee

Claire Playell

Russell Holmes

Moor Lane Church Preschool is committed to enabling and supporting its Trustees to fulfil the 12 essential board responsibilities as identified by National Council for Voluntary Organisations (NCVO):

- Set and maintain the organisation's mission, vision and values
- Engage in strategic planning
- Establish and monitor policies
- Ensure compliance with the Governing Document
- Ensure adequate financial resources
- Provide effective fiscal oversight & ensure sound risk management
- Promote the organisation and enhance its public image
- Carefully select & induct new board members
- Maintain effective Board Performance
- Select and support the Manager & review her performance
- Act as a responsible employer
- Understand & respect the relationship between board & staff

Trustees will attend training courses as part of their commitment and responsibility to their role.

**Organisational structure**

The general governance of the charity is the responsibility of the Trustees, however the day to day operation is delegated to Anita Brett, the Manager. Anita takes any matters of variation to Trustees' meetings for decision making.

**Risk management**

Control procedures are in place to cover all areas of risk, i.e. Strategic, Operational, Financial, Regulatory, Human Resource and Reputational. The comprehensive Risk Management Register is continuously reviewed and updated to support Trustees in the monitoring process of these areas.

**OBJECTS**

The objects of the CIO is the advancement of education and the development of children below compulsory school age by following the Early Years Foundation Stage framework through the provision of a broad and balanced programme of activities in a high quality, stimulating environment to enable the children to learn through their play and to fulfil their potential.

**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2023**

**ACHIEVEMENTS AND PERFORMANCE**

During the year ended 31<sup>st</sup> August 2023, the Pre-School has provided 7 sessions per week for 38 weeks of the year.

The Pre-School has fully utilised the building and resources available to them so that the children have access to both indoor and outdoor activities all year round.

The Pre-School's website is up and running and is beneficial as an additional media and publicity tool. The website details the services offered, illustrates the setting and offers information for parents/carers.

The number of children and subsequently the income received by the Pre-School has remained slightly lower than pre-pandemic years due to changing domestic situations as a result of the COVID-19 pandemic. The Pre-School is actively advertising in order to increase numbers.

**Financial Review**

Total incoming resources for the period were £40,833 (2022: £49,765) which was entirely unrestricted income.

Total resources expended were £50,234 (2022: £55,920) which was entirely unrestricted expenditure.

A full review of the financial position of the CIO can be found on the attached financial statements.

The CIO's reserves policy is to aim to hold sufficient reserves to cover the equivalent of three months' salary costs of its employees in case of an unexpected drop in income. The CIO is working towards an increase in income and reserves.

**Plans for the Future**

Since the year end, the numbers of children attending the Pre-School has increased, and consequently the level of income has also increased. Trustees will continue to concentrate on ensuring that the number of children attending the Pre-School is maintained. This will help to secure the finances of the Pre-School.

The Trustees will be working closely with Pre-School staff to organise and run fundraising events as a key part of raising income.

**Public benefit**

Trustees have paid due regard to the Charity Commission Guidance on 'Public Benefit' in deciding what activities the charity undertakes. All activities undertaken by Moor Lane Preschool are focussed on our charitable purposes.

**Disclosure of information to auditors**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2023**

**Responsibilities of Trustees**

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to;

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:-

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on.....13/5/24.....

Signed on their behalf by Trustee H. Douglas.....

Printed Name: H. DOUGLAS.....

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2023**

Report to the trustees/ members of Moor Lane Church Pre-School on the accounts for the year ended 31st August 2023.

**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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Zita Derbak MAAT AATQB  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

Sign: 

Date: 16.05.2024

**MOOR LANE CHURCH PRE-SCHOOL**  
**CHARITABLE INCORPORATED ORGANISATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST AUGUST 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
<b>INCOMING RESOURCES</b>					
Donations & Legacies	<b>3a</b>	4,679	-	4,679	130
Investment Income	<b>3b</b>	1	-	1	1
Charitable Activities	<b>3c</b>	35,964	-	35,964	49,423
Other Income	<b>3d</b>	189	-	189	211
<b>TOTAL INCOMING RESOURCES</b>		<b>40,833</b>	<b>-</b>	<b>40,833</b>	<b>49,765</b>
<b>PAYMENTS</b>					
Costs of Charitable Activities	<b>4</b>	50,415	-	50,415	55,920
<b>RESOURCES EXPENDED</b>		<b>50,415</b>	<b>-</b>	<b>50,415</b>	<b>55,920</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(9,582)</b>	<b>-</b>	<b>(9,582)</b>	<b>(6,155)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(9,582)</b>	<b>-</b>	<b>(9,582)</b>	<b>(6,155)</b>
Balances Brought Forward		9,695	-	9,695	15,850
<b>BALANCES CARRIED FORWARD</b>		<b>113</b>	<b>-</b>	<b>113</b>	<b>9,695</b>

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements found on pages: 10 to 16

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**BALANCE SHEET  
AS AT 31 AUGUST 2023**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-23 £	Total 31-Aug-22 £
<b>Assets</b>					
Tangible Assets	2	1,674	-	1,674	2,511
Investment Assets	6	-	-	-	-
		<u>1,674</u>	<u>-</u>	<u>1,674</u>	<u>2,511</u>
<b>Current Assets</b>					
Debtors & Prepayments	8	-	-	-	51
Cash at bank and in hand	7	810	-	810	8,142
<b>Total Current Assets</b>		<u>810</u>	<u>-</u>	<u>810</u>	<u>8,193</u>
<b>Creditors:</b> amounts falling due within one year	9	2,371	-	2,371	1,009
<b>NET CURRENT</b>		<u>(1,561)</u>	<u>-</u>	<u>(1,561)</u>	<u>7,184</u>
<b>TOTAL ASSETS</b> less current liabilities		<u>113</u>	<u>-</u>	<u>113</u>	<u>9,695</u>
<b>Creditors:</b> amounts falling due in one year	10	-	-	-	-
<b>NET ASSETS</b>		<u>113</u>	<u>-</u>	<u>113</u>	<u>9,695</u>
<b>FUNDS OF THE CHARITY</b>					
General Funds		113	-	113	9,695
Restricted funds	5	-	-	-	-
<b>TOTAL FUNDS</b>		<u>113</u>	<u>-</u>	<u>113</u>	<u>9,695</u>

Approved by the Trustees on ..... 13/5/24 .....

Signed on their behalf by Trustee *H. Douglas* .....

Printed Name: H. DOUGLAS

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2023**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**Basis of preparation:**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the CIO or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the CIO. Gifts in kind for use by the CIO are included in the SOFA as income receivable.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the CIO is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the CIO of the service or facility received.

**Investment Income**

This is included in the accounts when receivable.

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION  
NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2023**

**1. ACCOUNTING POLICIES (continued)**

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the CIO to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the CIO gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the CIO.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Pensions**

Pension contributions are charged to the Statement of Financial Activities as they become payable.

**Fund Accounting**

Funds held by the charity are either:

**1. Unrestricted funds**

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

**2. Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the CIO.

**3. Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures and fittings	10% straight line method
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There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2023**

**2. TANGIBLE FIXED ASSETS**

	Fixtures and fittings	Equipment	Other Fixed Asset	Property (Restricted)	<b>Total 2022/23</b>
	£	£	£	£	£
<b>Cost</b>					
At 1 September 2022	8,370	-	-	-	8,370
Additions	-	-	-	-	-
At 31 August 2023	<u>8,370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,370</u>
<b>Accumulated Depreciation</b>					
At 1 September 2022	5,859	-	-	-	5,859
Charge for the Year	837	-	-	-	837
At 31 August 2023	<u>6,696</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,696</u>
<b>Net Book Value</b>					
At 31 August 2023	<u><b>1,674</b></u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>1,674</b></u>
At 1 September 2022	<u>2,511</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,511</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2023 : None  
31st August 2022 : None

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2023**

**3. INCOMING RESOURCES**

Note	Unrestricted Funds £	Restricted Funds £	<b>Total 2022/23 £</b>	<b>Total 2021/22 £</b>
<b>a) Donations &amp; Legacies</b>				
Gifts, Offerings & Donations	4,679	-	4,679	130
	<b>4,679</b>	<b>-</b>	<b>4,679</b>	<b>130</b>
<b>b) Investment Income</b>				
Interest Received	1	-	1	1
	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>c) Incoming from Charitable Activities</b>				
Parent Fees	7,257	-	7,257	8,199
Early Year Eligibility Funding	28,707	-	28,707	41,224
	<b>35,964</b>	<b>-</b>	<b>35,964</b>	<b>49,423</b>
<b>d) Activities for Generating Funds</b>				
Fund Raising	189	-	189	211
	<b>189</b>	<b>-</b>	<b>189</b>	<b>211</b>

This page does not form part of the statutory financial statements

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2023**

**4. RESOURCES EXPENDED**

	Note	Unrestricted Funds £	Restricted Funds £	<b>Total 2022/23 £</b>	<b>Total 2021/22 £</b>
<b>Charitable Activities</b>					
Administration costs		243	-	243	344
Craft Consumables		116	-	116	282
Equipment		-	-	-	189
Hall hire		1,870	-	1,870	1,870
Insurance Costs		585	-	585	534
Internet costs		240	-	240	240
Licenses & Subscriptions		387	-	387	569
Staff Training		224	-	224	132
Sundry Expenses		2	-	2	210
Utility Cost		2,397	-	2,397	479
<b>Staff Costs:-</b>					
Wages & Salaries		41,796	-	41,796	48,604
Employer's National Insurance Costs		-	-	-	-
Pension Contributions		355	-	355	417
<b>Direct costs:-</b>					
Depreciation expense		837	-	837	837
<b>Governance costs:-</b>					
Independent Examiner Fee		720	-	720	720
Legal & Professional fees		644	-	644	492
		<b>50,415</b>	<b>-</b>	<b>50,415</b>	<b>55,920</b>

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2023**

**5. RESTRICTED FUNDS**

The Charity held no Restricted Funds during this or the previous financial period.

**6. INVESTMENTS**

The CIO held no investment assets during this or the previous financial period.

**7. CASH AT BANK AND IN HAND**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Aug-23 £</b>	<b>Total 31-Aug-22 £</b>
Lloyds Current	809	-	809	8,142
Petty Cash	1	-	1	-
	<u>810</u>	<u>-</u>	<u>810</u>	<u>8,142</u>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Aug-23 £</b>	<b>Total 31-Aug-22 £</b>
Prepayment	-	-	-	51
	<u>-</u>	<u>-</u>	<u>-</u>	<u>51</u>

**9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Aug-23 £</b>	<b>Total 31-Aug-22 £</b>
Sundry Creditors	1,259	-	1,259	289
PAYE & NI	392	-	392	-
Independent Examiner's Fee	720	-	720	720
	<u>2,371</u>	<u>-</u>	<u>2,371</u>	<u>1,009</u>

**10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The CIO held no creditors falling due in more than one year during this or the previous financial period.

**MOOR LANE CHURCH PRE-SCHOOL  
CHARITABLE INCORPORATED ORGANISATION**

**NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2023**

**11. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2022/23 £</b>	<b>TOTAL 2021/22 £</b>
Gross Wages & Salaries	41,796	48,604
Employer's National Insurance Costs	-	-
Employer's Pension Contributions	355	417
	<b>42,151</b>	<b>49,021</b>

Average number of employees who were engaged in each of the following activities:

	<b>TOTAL 2022/23 £</b>	<b>TOTAL 2021/22 £</b>
Charitable Activities	5	8

The CIO operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.  
(2022 - None)

**12. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. (2022 - None)

£3,548 was paid to St Luke's Church Cranham Park where C Jee is also a trustee. these costs were related to hall hire and utilities. (2022 - None)

**13. RISK ASSESSMENT**

The Trustees actively review the major risks which the CIO faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

**MOOR LANE CHURCH PRE-SCHOOL**

England & Wales - Charity number 1161677

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# Accounts

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# **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST AUGUST 2022**

## **MOOR LANE CHURCH PRE-SCHOOL**

**(CHARITABLE INCORPORATED ORGANISATION)**

**CHARITY REGISTRATION NUMBER 1161677**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2022**

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**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1161677
<b>START OF FINANCIAL YEAR</b>	1st September 2021
<b>END OF FINANCIAL YEAR</b>	31st August 2022
<b>TRUSTEES AT 31 AUGUST 2022</b>	Heather Douglas (Chair) Joy Hoggart (Treasurer) Nicola Cast Christine Jee Claire Playell Russell Holmes
	Appointed 2 November 2021

The existing trustees appoint any new trustees following the provisions laid out in the CIO's governing instrument.

<b>LEGAL STATUS</b>	CHARITABLE INCORPORATED ORGANISATION
<b>GOVERNING INSTRUMENT</b>	CIO - Foundation Registered 15 May 2015
<b>REGISTRATION DATE</b>	15th May 2015 : CIO registration

**OBJECTS**

The objects of the CIO is the advancement of education and the development of children below compulsory school age by following the early years foundation stage framework through the provision of a broad and balanced programme of activities in a high quality, stimulating environment to enable the children to learn through their play and to fulfil their potential.

<b>CORRESPONDENCE ADDRESS</b>	226 Moor Lane Upminster Essex RM14 1HN
<b>PRIMARY BANKERS</b>	Lloyds Bank Plc. Market Place Romford RM1 3AA
<b>INDEPENDENT EXAMINER</b>	Donna Leppitt Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST AUGUST 2022**

The Trustees present their report and accounts for the year ended 31 August 2022. The accounts have been prepared in accordance with general directions given by the Charity Commission and comply with the charity's Constitution, applicable law and the requirements of FRS 102 effective 1 January 2015 and the Charities SORP (FRS 102).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed according to its Constitution and is a Charitable Incorporated Organisation having been entered on the register of Charities on 15<sup>th</sup> May 2015.

The following Trustees, who are also the directors for the purpose of company law, have served throughout the accounting period, except where indicated:

Heather Douglas (Chair)  
Joy Hoggart (Treasurer)  
Nicola Cast  
Christine Jee  
Claire Playell  
Russell Holmes

Moor Lane Church Preschool is committed to enabling and supporting its Trustees to fulfil the 12 essential board responsibilities as identified by National Council for Voluntary Organisations (NCVO):

- Set and maintain the organisation's mission, vision and values
- Engage in strategic planning
- Establish and monitor policies
- Ensure compliance with the Governing Document
- Ensure adequate financial resources
- Provide effective fiscal oversight & ensure sound risk management
- Promote the organisation and enhance its public image
- Carefully select & induct new board members
- Maintain effective Board Performance
- Select and support the Manager & review her performance
- Act as a responsible employer
- Understand & respect the relationship between board & staff

Trustees will attend training courses as part of their commitment and responsibility to their role.

**Organisational structure**

The general governance of the charity is the responsibility of the Trustees, however the day to day operation is delegated to Anita Brett, the Manager. Anita takes any matters of variation to Trustees' meetings for decision making.

**Risk management**

Control procedures are in place to cover all areas of risk, i.e. Strategic, Operational, Financial, Regulatory, Human Resource and Reputational. The comprehensive Risk Management Register is continuously reviewed and updated to support Trustees in the monitoring process of these areas.

**OBJECTS**

The objects of the CIO is the advancement of education and the development of children below compulsory school age by following the Early Years Foundation Stage framework through the provision of a broad and balanced programme of activities in a high quality, stimulating environment to enable the children to learn through their play and to fulfil their potential.

**ACHIEVEMENTS AND PERFORMANCE**

During the year ended 31<sup>st</sup> August 2022, the Pre-School has provided 7 sessions per week for 38 weeks of the year.

The Pre-School has fully utilised the building and resources available to them so that the children have access to both indoor and outdoor activities all year round.

The number of children and subsequently the income received by the Pre-School has remained slightly lower than pre-pandemic years due to changing domestic situations as a result of the COVID-19 pandemic. The Pre-School is actively advertising in order to increase numbers.

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**Financial Review**

Total incoming resources for the period were £49,765 (2021: £57,664) which was entirely unrestricted income. Total resources expended were £55,920 (2021: £56,785) which was entirely unrestricted expenditure. A full review of the financial position of the CIO can be found on the attached financial statements. The CIO's reserves policy is to aim to hold sufficient reserves to cover the equivalent of three months' salary costs of its employees in case of an unexpected drop in income. The CIO is working towards an increase in income and reserves.

**Plans for the Future**

Trustees will continue to concentrate on ensuring that the number of children attending the Pre-School is increased. This will therefore increase income and help to secure the finances of the Pre-School.

Work on the development of an individual Pre-School Web-site is almost complete. This will be beneficial as an additional media and publicity tool and will detail the services offered, illustrate the setting and offer information for parents/carers.

Trustees will be supporting the pre-school in fundraising projects to boost income. A member of the Pre-School staff will take the lead in this connection with the support of the Pre-School Manager and an individual Trustee who will focus on fund raising.

**Public benefit**

Trustees have paid due regard to the Charity Commission Guidance on 'Public Benefit' in deciding what activities the charity undertakes. All activities undertaken by Moor Lane Preschool are focussed on our charitable purposes.

**Disclosure of information to auditors**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Work on the development of an individual Pre-School Web-site is almost complete. This will be beneficial as an additional media and publicity tool and will detail the services offered, illustrate the setting and offer information for parents/carers.

Trustees will be supporting the pre-school in fundraising projects to boost income. A member of the Pre-School staff will take the lead in this connection with the support of the Pre-School Manager and an individual Trustee who will focus on fund raising.

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**Responsibilities of Trustees**

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to;

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:-

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on.....25/5/23.....

Signed on their behalf by Trustee *H Douglas*

Printed Name: H. DOUGLAS

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2022**

Report to the trustees/ members of Moor Lane Church Pre-School on the accounts for the year ended 31st August 2022.

**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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention


1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 30th May 2023

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021/22 £	Total 2020/21 £
<b>INCOMING RESOURCES</b>					
Donations & Legacies	<b>3a</b>	130	-	130	15,266
Investment Income	<b>3b</b>	1	-	1	1
Charitable Activities	<b>3c</b>	49,423	-	49,423	42,376
Other Income	<b>3d</b>	211	-	211	21
<b>TOTAL INCOMING RESOURCES</b>		<b>49,765</b>	<b>-</b>	<b>49,765</b>	<b>57,664</b>
<b>PAYMENTS</b>					
Costs of Charitable Activities	<b>4</b>	55,920	-	55,920	56,786
<b>RESOURCES EXPENDED</b>		<b>55,920</b>	<b>-</b>	<b>55,920</b>	<b>56,786</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(6,155)</b>	<b>-</b>	<b>(6,155)</b>	<b>878</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(6,155)</b>	<b>-</b>	<b>(6,155)</b>	<b>878</b>
Balances Brought Forward		15,850	-	15,850	14,972
<b>BALANCES CARRIED FORWARD</b>		<b>9,695</b>	<b>-</b>	<b>9,695</b>	<b>15,850</b>

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages:- 10 to 16

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
BALANCE SHEET  
AS AT 31 AUGUST 2022**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-22 £	Total 31-Aug-21 £
<b>Assets</b>					
Tangible Assets	2	2,511	-	2,511	3,348
Investment Assets	6	-	-	-	-
		<u>2,511</u>	<u>-</u>	<u>2,511</u>	<u>3,348</u>
<b>Current Assets</b>					
Debtors & Prepayments	8	51	-	51	-
Cash at bank and in hand	7	8,142	-	8,142	13,749
<b>Total Current Assets</b>		<u>8,193</u>	<u>-</u>	<u>8,193</u>	<u>13,749</u>
<b>Creditors:</b> amounts falling due within one year	9	1,009	-	1,009	1,247
<b>NET CURRENT</b>		7,184	-	7,184	12,502
<b>TOTAL ASSETS</b> less current liabilities		<u>9,695</u>	<u>-</u>	<u>9,695</u>	<u>15,850</u>
<b>Creditors:</b> amounts falling due in one year	10	-	-	-	-
<b>NET ASSETS</b>		<u>9,695</u>	<u>-</u>	<u>9,695</u>	<u>15,850</u>
<b>FUNDS OF THE CHARITY</b>					
General Funds		9,695	-	9,695	15,850
Restricted funds	5	-	-	-	-
<b>TOTAL FUNDS</b>		<u>9,695</u>	<u>-</u>	<u>9,695</u>	<u>15,850</u>

Approved by the Trustees on 25/5/23 .....

Signed on their behalf by Trustee *H. Douglas* .....

Printed Name: H. DOUGLAS

**MOOR LANE CHURCH PRE-SCHOOL**  
**(CHARITABLE INCORPORATED ORGANISATION)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**Basis of preparation:**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the CIO or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the CIO. Gifts in kind for use by the CIO are included in the SOFA as income receivable.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the CIO is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the CIO of the service or facility received.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

This page does not form part of the statutory financial statements

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the CIO to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the CIO gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the CIO.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Pensions**

Pension contributions are charged to the Statement of Financial Activities as they become payable.

**Fund Accounting**

Funds held by the charity are either:

**1. Unrestricted funds**

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

**2. Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the CIO.

**3. Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures and fittings	10%
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There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

This page does not form part of the statutory financial statements

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**2. TANGIBLE FIXED ASSETS**

	Fixtures and fittings	Equipment	Other Fixed Asset	Property (Restricted)	<b>2021/22</b>
	£	£	£	£	£
<b>Cost</b>					
At 1 September 2021	8,370	-	-	-	8,370
Additio	-	-	-	-	-
At 31 August 2022	<u>8,370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,370</u>
<b>Accumulated Depreciation</b>					
At 1 September 2021	5,022	-	-	-	5,022
Charge for the Year	837	-	-	-	837
At 31 August 2022	<u>5,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,859</u>
<b>Net Book Value</b>					
At 31 August 2022	<u><b>2,511</b></u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>2,511</b></u>
At 1 September 2021	<u>3,348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,348</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2022 : None  
31st August 2021 : None

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**3. INCOMING RESOURCES**

Note	Unrestricted Funds £	Restricted Funds £	<b>Total 2021/22 £</b>	<b>Total 2020/21 £</b>
<b>a) Donations &amp; Legacies</b>				
Gifts, Offerings & Donations	130	-	130	-
Grants-CJRS	-	-	-	4,955
Grants-Council	-	-	-	10,311
	<b>130</b>	<b>-</b>	<b>130</b>	<b>15,266</b>
<b>b) Investment Income</b>				
Interest Received	1	-	1	1
	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>c) Incoming from Charitable Activities</b>				
Parent Fees	8,199	-	8,199	5,734
Early Year Eligibility Funding	41,224	-	41,224	36,642
	<b>49,423</b>	<b>-</b>	<b>49,423</b>	<b>42,376</b>
<b>d) Activities for Generating Funds</b>				
Fund Raising	211	-	211	21
	<b>211</b>	<b>-</b>	<b>211</b>	<b>21</b>

This page does not form part of the statutory financial statements

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**4. RESOURCES EXPENDED**

	Note	Unrestricted Funds £	Restricted Funds £	<b>Total 2021/22 £</b>	<b>Total 2020/21 £</b>
<b>Charitable Activities</b>					
Administration costs		344	-	344	164
Craft Consumables		282	-	282	258
Equipment		189	-	189	-
Hall hire		1,870	-	1,870	670
Insurance Costs		534	-	534	480
Internet costs		240	-	240	240
Licenses & Subscriptions		569	-	569	558
Staff Training		132	-	132	296
Sundry Expenses		210	-	210	61
Utility Costs		479	-	479	479
<b>Staff Costs:-</b>					
Wages & Salaries		48,604	-	48,604	51,028
Employer's National Insurance Costs		-	-	-	-
Pension Contributions		417	-	417	396
<b>Direct costs:-</b>					
Depreciation expense		837	-	837	837
<b>Governance costs:-</b>					
Independent Examiner Fee		720	-	720	690
Legal & Professional fees		492	-	492	628
		<b>55,920</b>	<b>-</b>	<b>55,920</b>	<b>56,786</b>

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**5. RESTRICTED FUNDS**

The Charity held no Restricted Funds during this or the previous financial period.

**6. INVESTMENTS**

The CIO held no investment assets during this or the previous financial period.

**7. CASH AT BANK AND IN HAND**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Aug-22 £</b>	<b>Total 31-Aug-21 £</b>
Lloyds Current	8,142	-	8,142	13,749
Petty Cash	0	-	0	0
	<b>8,142</b>	<b>-</b>	<b>8,142</b>	<b>13,749</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Aug-22 £</b>	<b>Total 31-Aug-21 £</b>
Prepayment	51	-	51	-
	<b>51</b>	<b>-</b>	<b>51</b>	<b>-</b>

**9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Aug-22 £</b>	<b>Total 31-Aug-21 £</b>
Sundry Creditors	289	-	289	174
PAYE & NI	-	-	-	383
Independent Examiner's Fee	720	-	720	690
	<b>1,009</b>	<b>-</b>	<b>1,009</b>	<b>1,247</b>

**10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The CIO held no creditors falling due in more than one year during this or the previous financial period.

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2022**

**11. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2021/22 £</b>	<b>TOTAL 2020/21 £</b>
Gross Wages & Salaries	48,604	51,028
Employer's National Insurance Costs	-	-
Employer's Pension Contributions	417	396
	<u><b>49,021</b></u>	<u><b>51,424</b></u>

Average number of employees who were engaged in each of the following activities:

	<b>TOTAL 2021/22</b>	<b>TOTAL 2020/21</b>
Charitable Activities	8	8

The CIO operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.  
(2021 - None)

**12. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.  
(2021 - None)

**13. RISK ASSESSMENT**

The Trustees actively review the major risks which the CIO faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

**MOOR LANE CHURCH PRE-SCHOOL**

England & Wales - Charity number 1161677

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# Accounts

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# **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST AUGUST 2021**

## **MOOR LANE CHURCH PRE-SCHOOL**

**(CHARITABLE INCORPORATED ORGANISATION)**

**CHARITY REGISTRATION NUMBER 1161677**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST AUGUST 2021**

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**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1161677
<b>START OF FINANCIAL YEAR</b>	01 September 2020
<b>END OF FINANCIAL YEAR</b>	31 August 2021
<b>TRUSTEES AT 31 AUGUST 2021</b>	Heather Douglas (Chair) Joy Hoggart (Treasurer) Nicola Cast Christine Jee Claire Playell

The existing trustees appoint any new trustees following the provisions laid out in the CIO's governing instrument.

<b>LEGAL STATUS</b>	CHARITABLE INCORPORATED ORGANISATION
<b>GOVERNING INSTRUMENT</b>	CIO - Foundation Registered 15 May 2015
<b>REGISTRATION DATE</b>	15th May 2015 : CIO registration

**OBJECTS**

The objects of the CIO is the advancement of education and the development of children below compulsory school age by following the early years foundation stage framework through the provision of a broad and balanced programme of activities in a high quality, stimulating environment to enable the children to learn through their play

<b>CORRESPONDENCE ADDRESS</b>	226 Moor Lane Upminster Essex RM14 1HN
<b>PRIMARY BANKERS</b>	Lloyds Bank Plc. Market Place Romford RM1 3AA
<b>INDEPENDENT EXAMINER</b>	Donna Leppitt Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31ST AUGUST 2021**

The Trustees present their report and accounts for the year ended 31 August 2021.

The accounts have been prepared in accordance with general directions given by the Charity Commission and comply with the charity's Constitution, applicable law and the requirements of FRS 102 effective 1 January 2015 and the Charities SORP. (FRS 102)

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed according to its Constitution and is a Charitable Incorporated Organisation having been entered on the register of Charities on 15<sup>th</sup> May 2015.

The following Trustees, who are also the directors for the purpose of company law, have served throughout the accounting period, except where indicated:

Heather Douglas (Chair)  
Joy Hoggart (Treasurer)  
Nicola Cast  
Christine Jee  
Claire Playell

Moor Lane Church Preschool is committed to enabling and supporting its Trustees to fulfil the 12 essential board responsibilities as identified by National Council for Voluntary Organisations (NCVO):

- Set and maintain the organisation's mission, vision and values
- Engage in strategic planning
- Establish and monitor policies
- Ensure compliance with the Governing Document
- Ensure adequate financial resources
- Provide effective fiscal oversight & ensure sound risk management
- Promote the organisation and enhance its public image
- Carefully select & induct new board members
- Maintain effective Board Performance
- Select and support the Manager & review her performance
- Act as a responsible employer
- Understand & respect the relationship between board & staff

Trustees will attend training courses as part of their commitment and responsibility to their role.

**Organisational structure**

The general governance of the charity is the responsibility of the Trustees, however the day to day operation is delegated to Anita Brett, the Manager. Anita takes any matters of variation to Trustees' meetings for decision making.

**Risk management**

Control procedures are in place to cover all areas of risk, i.e. Strategic, Operational, Financial, Regulatory, Human Resource and Reputational. The comprehensive Risk Management Schedule is continuously reviewed and updated to support Trustees in the monitoring process of these areas.

**OBJECTS**

The objects of the CIO is the advancement of education and the development of children below compulsory school age by following the Early Years Foundation Stage framework through the provision of a broad and balanced programme of activities in a high quality, stimulating environment to enable the children to learn through their play and to fulfil their potential.

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2021**

**ACHIEVEMENTS AND PERFORMANCE**

During the year ended 31<sup>st</sup> August 2021, Moor Lane Church Pre-School has been significantly affected by the COVID-19 pandemic which has required the Pre-School to close between 23<sup>rd</sup> March 2020 and Tuesday 9<sup>th</sup> June 2020. The Pre-School has provided 7 sessions per week for 25 weeks of the year up to the point of closure. The Pre-School partially re-opened on 9<sup>th</sup> June 2020 for 3 morning sessions per week due to a lower number of children attending.

During the period of closure and partial opening, staff were put onto the Government furlough scheme as required to ensure the retention of staff and the appropriate number to staff the Pre-School when it partially opened.

When operating, the Pre-School has fully utilised the building and resources available to them so that the children have access to both indoor and outdoor activities all year round.

The number of children and subsequently the income received by the Pre-School is expected to fluctuate depending on the situation with the COVID-19 pandemic in the next academic year. It is expected that action will need to be taken to advertise the Pre-School in order to increase numbers.

**Financial Review**

Total incoming resources for the period were £57,664 (2020: £59,439) which was entirely unrestricted income. Total resources expended were £56,786 (2019: £61,471) which was entirely unrestricted expenditure. A full review of the financial position of the CIO can be found on the attached financial statements.

**Plans for the Future**

Following a difficult end to the financial year, Trustees will concentrate on ensuring that the number of children attending the Pre-School is increased. This will therefore increase income and help to secure the finances of the Pre-School.

Work on the development of an individual Pre-School Web-site is ongoing. This will be beneficial as an additional media and publicity tool and will detail the services offered, illustrate the setting and offer information for parents/carers.

Trustees are proposing to make fund raising a priority in the next financial year. A member of the Pre-School staff will take the lead in this connection with the support of the Pre-School Manager and an individual Trustee who will focus on fund raising.

**Public benefit**

Trustees have paid due regard to the Charity Commission Guidance on 'Public Benefit' in deciding what activities the charity undertakes. All activities undertaken by Moor Lane Preschool are focussed on our charitable purposes.

**Disclosure of information to auditors**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

On behalf of the board of Trustees

**Heather Douglas (Chair)**  
Trustee

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2021**

**Responsibilities of Trustees**

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to;

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:-

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on.....21/6/22.....

Signed on their behalf by Trustee.....*H. Douglas*.....

Printed Name: *H. DOUGLAS*

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
<b>INCOMING RESOURCES</b>					
Donations & Legacies	<b>3a</b>	15,266	-	15,266	3,433
Investment Income	<b>3b</b>	1	-	1	7
Charitable Activities	<b>3c</b>	42,376	-	42,376	55,637
Other Income	<b>3d</b>	21	-	21	363
<b>TOTAL INCOMING RESOURCES</b>		<b>57,664</b>	<b>-</b>	<b>57,664</b>	<b>59,439</b>
<b>PAYMENTS</b>					
Costs of Charitable Activities	<b>4</b>	56,786	-	56,786	61,471
<b>RESOURCES EXPENDED</b>		<b>56,786</b>	<b>-</b>	<b>56,786</b>	<b>61,471</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>878</b>	<b>-</b>	<b>878</b>	<b>(2,032)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>878</b>	<b>-</b>	<b>878</b>	<b>(2,032)</b>
Balances Brought Forward		14,972	-	14,972	17,004
<b>BALANCES CARRIED FORWARD</b>		<b>15,850</b>	<b>-</b>	<b>15,850</b>	<b>14,972</b>

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages:- 9 to 15

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
BALANCE SHEET  
AS AT 31 AUGUST 2021**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-21 £	Total 31-Aug-20 £
<b>Assets</b>					
Tangible Assets	2	3,348	-	3,348	4,185
Investment Assets	6	-	-	-	-
		<u>3,348</u>	<u>-</u>	<u>3,348</u>	<u>4,185</u>
<b>Current Assets</b>					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	13,749	-	13,749	15,671
		<u>13,749</u>	<u>-</u>	<u>13,749</u>	<u>15,671</u>
<b>Total Current Assets</b>		<b>13,749</b>	<b>-</b>	<b>13,749</b>	<b>15,671</b>
<b>Creditors:</b> amounts falling due within one year	9	1,247	-	1,247	4,884
<b>NET CURRENT ASSETS</b>		<u>12,502</u>	<u>-</u>	<u>12,502</u>	<u>10,787</u>
<b>TOTAL ASSETS</b> less current liabilities		<b>15,850</b>	<b>-</b>	<b>15,850</b>	<b>14,972</b>
<b>Creditors:</b> amounts falling due in more than one year	10	-	-	-	-
<b>NET ASSETS</b>		<u>15,850</u>	<u>-</u>	<u>15,850</u>	<u>14,972</u>
<b>FUNDS OF THE CHARITY</b>					
General Funds		15,850	-	15,850	14,972
Restricted funds	5	-	-	-	-
<b>TOTAL FUNDS</b>		<u>15,850</u>	<u>-</u>	<u>15,850</u>	<u>14,972</u>

Approved by the Trustees on 21/6/22

Signed on their behalf by Trustee H. Douglas

Printed Name: H. DOUGLAS

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2021**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**Basis of preparation:**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the CIO or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the CIO.

Gifts in kind for use by the CIO are included in the SOFA as income receivable.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the CIO is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the CIO of the service or facility received.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

This page does not form part of the statutory financial statements

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2021**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the CIO to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the CIO gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the CIO.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Pensions**

Pension contributions are charged to the Statement of Financial Activities as they become payable.

**Fund Accounting**

Funds held by the charity are either:

**1. Unrestricted funds**

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

**2. Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the CIO.

**3. Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fitting & Equipment	10%
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There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

This page does not form part of the statutory financial statements

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2021**

**2. TANGIBLE FIXED ASSETS**

	Fixtures, Fitting & Equipment	Restricted Equipment	<b>2020/21</b>
	£	£	£
<b>Cost</b>			
At 1 September 2020	8,370	-	8,370
Additions	-	-	-
At 31 August 2021	<u>8,370</u>	<u>-</u>	<u>8,370</u>
<b>Accumulated Depreciation</b>			
At 1 September 2020	4,185	-	4,185
Charge for the Year	837	-	837
At 31 August 2021	<u>5,022</u>	<u>-</u>	<u>5,022</u>
<b>Net Book Value</b>			
At 31 August 2021	<u><b>3,348</b></u>	<u>-</u>	<u><b>3,348</b></u>
At 1 September 2020	<u>4,185</u>	<u>-</u>	<u>4,185</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2021 : None  
31st August 2020: None

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2021**

**3. INCOMING RESOURCES**

Note	Unrestricted Funds £	Restricted Funds £	<b>Total 2020/21 £</b>	<b>Total 2019/20 £</b>
<b>a) Donations &amp; Legacies</b>				
Gifts, Offerings & Donations	-	-	-	204
Grants-CJRS	4,955	-	4,955	3,229
Grants-Council	10,311	-	10,311	-
	<b>15,266</b>	<b>-</b>	<b>15,266</b>	<b>3,433</b>
<b>b) Investment Income</b>				
Interest Received	1	-	1	7
	<b>1</b>	<b>-</b>	<b>1</b>	<b>7</b>
<b>c) Incoming from Charitable Activities</b>				
Parent Fees	5,734	-	5,734	6,067
Early Year Eligibility Funding	36,642	-	36,642	49,570
	<b>42,376</b>	<b>-</b>	<b>42,376</b>	<b>55,637</b>
<b>d) Activities for Generating Funds</b>				
Fund Raising	21	-	21	363
	<b>21</b>	<b>-</b>	<b>21</b>	<b>363</b>

This page does not form part of the statutory financial statements

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2021**

**4. RESOURCES EXPENDED**

Note	Unrestricted Funds £	Restricted Funds £	<b>Total 2020/21 £</b>	<b>Total 2019/20 £</b>
<b>a) Charitable Activities</b>				
Administration costs	164	-	164	438
Craft Consumables	258	-	258	204
Equipment	-	-	-	225
Gifts/Party costs	-	-	-	256
Hall hire	670	-	670	1,328
Insurance Costs	480	-	480	423
Internet costs	240	-	240	-
Licenses & Subscriptions	558	-	558	509
Staff Training	296	-	296	58
Sundry Expenses	61	-	61	164
<b>Staff Costs:-</b>				
Wages & Salaries	51,028	-	51,028	54,505
Employer's National Insurance Costs	-	-	-	-
Pension Contributions	396	-	396	400
<b>Direct costs:-</b>				
Depreciation expense	837	-	837	837
<b>Governance costs:-</b>				
Independent Examiner Fee	690	-	690	690
Legal & Professional fees	628	-	628	624
	<b>56,786</b>	<b>-</b>	<b>56,786</b>	<b>61,471</b>

This page does not form part of the statutory financial statements

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2021**

**5. RESTRICTED FUNDS**

The Charity held no Restricted Funds during this or the previous financial period.

**6. INVESTMENTS**

The CIO held no investment assets during this or the previous financial period.

**7. CASH AT BANK AND IN HAND**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Aug-21 £</b>	<b>Total 31-Aug-20 £</b>
Lloyds Current	13,749	-	13,749	15,619
Petty Cash	0	-	0	52
	<u>13,749</u>	<u>-</u>	<u>13,749</u>	<u>15,671</u>

**8. DEBTORS AND PREPAYMENTS**

The CIO held no Debtors during this or the previous financial period.

**9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Aug-21 £</b>	<b>Total 31-Aug-20 £</b>
Sundry Creditors	174	-	174	3,877
PAYE & NI	383	-	383	317
Independent Examiner's Fee	690	-	690	690
	<u>1,247</u>	<u>-</u>	<u>1,247</u>	<u>4,884</u>

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
NOTES TO THE ACCOUNTS (continued)  
FOR THE YEAR ENDED 31ST AUGUST 2021**

**10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The CIO held no long term liabilities during this or the previous financial period.

**11. STAFF COSTS AND NUMBERS**

The CIO employed no members of staff during this or the previous financial period. *(Hide this line if n/a)*

	<b>TOTAL 2020/21</b>	<b>TOTAL 2019/20</b>
	<b>£</b>	<b>£</b>
Gross Wages & Salaries	51,028	54,505
Employer's National Insurance Costs	-	-
Employer's Pension Contributions	396	400
	<b>51,424</b>	<b>54,905</b>

Average number of employees who were engaged in each of the following activities:

	<b>TOTAL 2020/21</b>	<b>TOTAL 2019/20</b>
Charitable Activities	8	8

The CIO operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.  
(2020- None)

**12. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.  
(2020- None)

**13. RISK ASSESSMENT**

The Trustees actively review the major risks which the CIO faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

**MOOR LANE CHURCH PRE-SCHOOL  
(CHARITABLE INCORPORATED ORGANISATION)  
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2021**

Report to the trustees/ members of Moor Lane Church Pre-School on the accounts for the year ended 31st August 2021.

**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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 23rd June 2022

**MOOR LANE CHURCH PRE-SCHOOL**

England & Wales - Charity number 1161677

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

**MOOR LANE CHURCH PRE-SCHOOL**

**(Charitable Incorporated Organisation)**

**CHARITY REGISTRATION NUMBER 1161677**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

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**MOOR LANE CHURCH PRE-SCHOOL**  
**(Charitable Incorporated Organisation)**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

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**MOOR LANE CHURCH PRE-SCHOOL**  
**(Charitable Incorporated Organisation)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1161677
<b>START OF FINANCIAL YEAR</b>	1st September 2019
<b>END OF FINANCIAL YEAR</b>	31st August 2020
<b>AS AT 31 AUGUST 2020</b>	Heather Douglas Joy Hoggart Claire Playell Christine Jee Nicola Cast Joanna Zelechowska (Resigned 21st July 2020)

The existing trustees appoint any new trustees following the provisions laid out in the organisation's governing instrument.

<b>LEGAL STATUS</b>	CHARITABLE INCORPORATED ORGANISATION
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<b>GOVERNING INSTRUMENT</b>	CIO - Foundation Registered 15 May 2015
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<b>REGISTRATION DATE</b>	15th May 2015 : CIO registration
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**OBJECTS**

The objects of the CIO is the advancement of education and the development of children below compulsory school age by following the early years foundation stage framework through the provision of a broad and balanced programme of activities in a high quality, stimulating environment to enable the children to learn through their play and to fulfil their potential.

<b>CORRESPONDENCE ADDRESS</b>	226 Moor Lane Upminster Essex RM14 1HN
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<b>PRIMARY BANKERS</b>	Lloyds Bank Plc. Market Place Romford RM1 3AA
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<b>INDEPENDENT EXAMINER</b>	Mrs Donna Leppitt Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF
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**MOOR LANE CHURCH PRE-SCHOOL**  
**(Charitable Incorporated Organisation)**  
**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

Report to the trustees/ members of Moor Lane Church Pre-School on the accounts for the year ended 31st August 2020.

**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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

*Dmleppitt*

Date: 11th June 2021

**MOOR LANE CHURCH PRE-SCHOOL**  
**(Charitable Incorporated Organisation)**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

The Trustees present their report and accounts for the year ended 31 August 2020. The accounts have been prepared in accordance with general directions given by the Charity Commission and comply with the charity's Constitution, applicable law and the requirements of FRS 102 effective 1 January 2015 and the Charities SORP (FRS 102).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed according to its Constitution and is a Charitable Incorporated Organisation having been entered on the register of Charities on 15<sup>th</sup> May 2015. The following Trustees, who are also the directors for the purpose of company law, have served throughout the accounting period, except where indicated:

Heather Douglas (Chair)  
Joy Hoggart (Treasurer)  
Nicola Cast  
Christine Jee  
Joanna Zelechowska (resigned 21<sup>st</sup> July 2020)  
Claire Playell (appointed 16<sup>th</sup> October 2018)

Moor Lane Church Preschool is committed to enabling and supporting its Trustees to fulfil the 12 essential board responsibilities as identified by National Council for Voluntary Organisations (NCVO):

- Set and maintain the organisation's mission, vision and values
- Engage in strategic planning
- Establish and monitor policies
- Ensure compliance with the Governing Document
- Ensure adequate financial resources
- Provide effective fiscal oversight & ensure sound risk management
- Promote the organisation and enhance its public image
- Carefully select & induct new board members
- Maintain effective Board Performance
- Select and support the Manager & review her performance
- Act as a responsible employer
- Understand & respect the relationship between board & staff

Trustees will attend training courses as part of their commitment and responsibility to their role.

**Organisational structure**

The general governance of the charity is the responsibility of the Trustees, however the day to day operation is delegated to Anita Brett, the Manager. Anita takes any matters of variation to Trustees' meetings for decision making.

**Risk management**

Control procedures are in place to cover all areas of risk, i.e. Strategic, Operational, Financial, Regulatory, Human Resource and Reputational. The comprehensive Risk Management Schedule is continuously reviewed and updated to support Trustees in the monitoring process of these areas.

**OBJECTS**

The objects of the CIO is the advancement of education and the development of children below compulsory school age by following the Early Years Foundation Stage framework through the provision of a broad and balanced programme of activities in a high quality, stimulating environment to enable the children to learn through their play and to fulfil their potential.

**MOOR LANE CHURCH PRE-SCHOOL  
(Charitable Incorporated Organisation)**

**TRUSTEES' REPORT (Continued)  
FOR THE YEAR ENDED 31ST AUGUST 2020**

**ACHIEVEMENTS AND PERFORMANCE**

During the year ended 31<sup>st</sup> August 2020, Moor Lane Church Pre-School has been significantly affected by the COVID-19 pandemic which has required the Pre-School to close between 23<sup>rd</sup> March 2020 and Tuesday 9<sup>th</sup> June 2020. The Pre-School has provided 7 sessions per week for 25 weeks of the year up to the point of closure. The Pre-School partially re-opened on 9<sup>th</sup> June 2020 for 3 morning sessions per week due to a lower number of children attending.

During the period of closure and partial opening, staff were put onto the Government furlough scheme as required to ensure the retention of staff and the appropriate number to staff the Pre-School when it partially opened.

When operating, the Pre-School has fully utilised the building and resources available to them so that the children have access to both indoor and outdoor activities all year round.

St Luke's Church have financially assisted Moor Lane Church Pre-School by waiving rent and utility costs during the summer term.

The number of children and subsequently the income received by the Pre-School is expected to fluctuate depending on the situation with the COVID-19 pandemic in the next academic year. It is expected that action will need to be taken to advertise the Pre-School in order to increase numbers.

**Financial Review**

Total incoming resources for the period were £59,439 (2019: £58,405) which was entirely unrestricted income. Total resources expended were £61,471 (2019: £64,507) which was entirely unrestricted expenditure. A full review of the financial position of the CIO can be found on the attached financial statements.

**Plans for the Future**

Following a difficult end to the financial year, Trustees will concentrate on ensuring that the number of children attending the Pre-School is increased. This will therefore increase income and help to secure the finances of the Pre-School.

Work on the development of an individual Pre-School Web-site is ongoing. This will be beneficial as an additional media and publicity tool and will detail the services offered, illustrate the setting and offer information for parents/carers.

Trustees are proposing to make fund raising a priority in the next financial year. A member of the Pre-School staff will take the lead in this connection with the support of the Pre-School Manager and an Individual Trustee who will focus on fund raising.

**Public benefit**

Trustees have paid due regard to the Charity Commission Guidance on 'Public Benefit' in deciding what activities the charity undertakes. All activities undertaken by Moor Lane Preschool are focussed on our charitable purposes.

**Disclosure of information to auditors**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

**MOOR LANE CHURCH PRE-SCHOOL**  
**(Charitable Incorporated Organisation)**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

**Trustees' Responsibilities**

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

**Approved by Heather Douglas (Chair)**

Signed on behalf of the Board of Trustees

*H Douglas*

Dated 8/6/21

**MOOR LANE CHURCH PRE-SCHOOL**  
**(Charitable Incorporated Organisation)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019/20 £	Total 2018/19 £
<b>INCOME AND ENDOWMENTS</b>					
Donations & Legacies	3a	204	-	204	200
Investments	3b	7	-	7	11
Charitable Activities	3c	55,637	-	55,637	58,022
Fundraising	3d	3,592	-	3,592	173
<b>TOTAL INCOMING RESOURCES</b>		<b>59,439</b>	<b>-</b>	<b>59,439</b>	<b>58,405</b>
<b>RESOURCES EXPENDED</b>					
Costs of Charitable Activities	4a	60,157	-	60,157	63,193
Governance Costs	4b	1,314	-	1,314	1,314
<b>TOTAL RESOURCES EXPENDED</b>		<b>61,471</b>	<b>-</b>	<b>61,471</b>	<b>64,507</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(2,032)</b>	<b>-</b>	<b>(2,032)</b>	<b>(6,101)</b>
Total Funds Brought Forward		17,004	-	17,004	23,105
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>14,972</b>	<b>-</b>	<b>14,972</b>	<b>17,004</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

**MOOR LANE CHURCH PRE-SCHOOL**  
**(Charitable Incorporated Organisation)**  
**BALANCE SHEET**  
**AS AT 31 AUGUST 2020**

	Notes	Unrestricted Fund £	Restricted Fund £	Total 31-Aug-20 £	Total 31-Aug-19 £
<b>Assets</b>					
Tangible Assets	2	4,185	-	4,185	5,022
<b>Current Assets</b>					
Debtors & Prepayments	8	-	-	-	-
Cash at bank and in hand	7	15,671	-	15,671	13,374
<b>Total Current Assets</b>		<b>15,671</b>	<b>-</b>	<b>15,671</b>	<b>13,374</b>
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	4,884	-	4,884	1,392
<b>NET CURRENT ASSETS</b>		10,787	-	10,787	11,982
<b>TOTAL ASSETS less current liabilities</b>		<b>14,972</b>	<b>-</b>	<b>14,972</b>	<b>17,004</b>
<b>Creditors: amounts falling due in more one year</b>	<b>10</b>	-	-	-	-
<b>NET ASSETS</b>		<b>14,972</b>	<b>-</b>	<b>14,972</b>	<b>17,004</b>
<b>FUNDS OF THE CHARITY</b>					
General		14,972	-	14,972	17,004
Restricted funds	5	-	-	-	-
<b>TOTAL FUNDS</b>		<b>14,972</b>	<b>-</b>	<b>14,972</b>	<b>17,004</b>

Approved by Heather Douglas (Chair)

Signed on behalf of the Board of Trustees *Heather Douglas*

Dated 8/6/21

**MOOR LANE CHURCH PRE-SCHOOL**  
**(Charitable Incorporated Organisation)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of preparation:**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the Incoming resources and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the CIO or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the CIO. Gifts in kind for use by the CIO are included in the SOFA as income receivable.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the CIO is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the CIO of the service or facility received.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

This page does not form part of the statutory financial statements

**MOOR LANE CHURCH PRE-SCHOOL**  
**(Charitable Incorporated Organisation)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the CIO to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the CIO gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the CIO.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capital employed, staff costs by the time spent and other costs by their usage.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Change of Accounting Policies and Rules and Methods of Valuation.**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a Straight Line Basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures, Fitting & Equipment	10%
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There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

This page does not form part of the statutory financial statements

**MOOR LANE CHURCH PRE-SCHOOL**  
**(Charitable Incorporated Organisation)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

**2. TANGIBLE FIXED ASSETS**

	Fixtures, Fitting & Equipment	Restricted Equipment	2019/20
<b>Cost</b>	£		£
At 1 September 2019	8,370	-	8,370
Additions	-	-	-
At 31 August 2020	<u>8,370</u>	-	<u>8,370</u>
<b>Accumulated Depreciation</b>			
At 1 September 2019	3,348	-	3,348
Charge for the Year	837	-	837
At 31 August 2020	<u>4,185</u>	-	<u>4,185</u>
<b>Net Book Value</b>			
At 31 August 2020	<u>4,185</u>	-	<u>4,185</u>
At 1 September 2019	<u>5,022</u>	-	<u>5,022</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st August 2020 : None  
31st August 2019 : None

**MOOR LANE CHURCH PRE-SCHOOL**  
**(Charitable Incorporated Organisation)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

**3. INCOMING RESOURCES**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2019/20 £	Total 2018/19 £
<b>a) Donations &amp; Legacies</b>					
Gifts, Offerings & Donations		204	-	204	200
		<b>204</b>	<b>-</b>	<b>204</b>	<b>200</b>
<b>b) Investment Income</b>					
Interest Received		7	-	7	11
		<b>7</b>	<b>-</b>	<b>7</b>	<b>11</b>
<b>c) Incoming from Charitable Activities</b>					
Parent Fees		6,067	-	6,067	8,595
Early Year Eligibility Funding		49,570	-	49,570	49,427
		<b>55,637</b>	<b>-</b>	<b>55,637</b>	<b>58,022</b>
<b>d) Activities for Generating Funds</b>					
Fund Raising		363	-	363	173
CJRS Grant		3,229	-	3,229	-
		<b>3,592</b>	<b>-</b>	<b>3,592</b>	<b>173</b>

This page does not form part of the statutory financial statements

**MOOR LANE CHURCH PRE-SCHOOL**  
**(Charitable Incorporated Organisation)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

**4. RESOURCES EXPENDED**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2019/20 £	Total 2018/19 £
<b>a) Charitable Activities</b>					
Administration costs		438	-	438	922
Craft Consumables		204	-	204	346
Equipment		225	-	225	701
Gifts/Party costs		256	-	256	351
Hall hire		1,328	-	1,328	1,946
Insurance Costs		423	-	423	404
Licenses & Subscriptions		509	-	509	569
Staff Costs	11	54,905	-	54,905	55,187
Staff Training		58	-	58	582
Sundry Expenses		164	-	164	113
Utility Costs		812	-	812	1,235
Depreciation expense		837	-	837	837
		<b>60,157</b>	<b>-</b>	<b>60,157</b>	<b>63,193</b>
<b>b) Governance costs</b>					
Independent Examiner Fee	9	690	-	690	690
Legal & Professional fees		624	-	624	624
		<b>1,314</b>	<b>-</b>	<b>1,314</b>	<b>1,314</b>

This page does not form part of the statutory financial statements

**MOOR LANE CHURCH PRE-SCHOOL**  
**(Charitable Incorporated Organisation)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

**5. RESTRICTED FUNDS**

The Charity held no Restricted Funds during this or the previous financial period.

**7. CASH AT BANK AND IN HAND**

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-20 £	Total 31-Aug-19 £
Lloyds Current	15,619	-	15,619	13,373
Petty Cash	52	-	52	1
	<u>15,671</u>	<u>-</u>	<u>15,671</u>	<u>13,374</u>

**8. DEBTORS AND PREPAYMENTS**

The CIO held no Debtors during this or the previous financial period.

**9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Funds £	Restricted Funds £	Total 31-Aug-20 £	Total 31-Aug-19 £
Sundry Creditors	3,877	-	3,877	396
PAYE & NI	317	-	317	306
Independent Examiners Fee	690	-	690	690
	<u>4,884</u>	<u>-</u>	<u>4,884</u>	<u>1,392</u>

**MOOR LANE CHURCH PRE-SCHOOL**  
**(Charitable Incorporated Organisation)**  
**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**

**10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The CIO held no long term liabilities during this or the previous financial period.

**11. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2019/20 £</b>	<b>TOTAL 2018/19 £</b>
Gross Wages & Salaries	54,505	54,851
Employer's National Insurance Costs		-
Pension Contributions	400	336
	<u><b>54,905</b></u>	<u><b>55,187</b></u>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2019/20</b>	<b>TOTAL 2018/19</b>
Activities in furtherance of organisation's objects	8	8

No employees received emoluments in excess of £60,000 and all employed members of staff and paid through the PAYE system.

**12. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**13. RISK ASSESSMENT**

The Trustees actively review the major risks which the CIO faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.