

MOONBEAMS PRE-SCHOOL CIO

England & Wales - Charity number 1174001

Details

Status Registered

Legal form CIO

Registered 2017-07-28

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

Contact

Address 28 Hamilton Drive
Chippenham
SN14 0XW

Phone 01249460704

Email moonpreschool@aol.com

Website moonbeamspreschool.co.uk

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN IN PARTICULAR BY:1) PROMOTING THEIR CARE AND SAFETY2) PROMOTING THEIR EDUCATION3) PROMOTING PARENTAL INVOLVEMENT4) PROMOTING THEIR HEALTH AND WELL-BEING5) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS6) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO7) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Fun and learning for 2 - 5 year old pre school children. Sessional care. OFSTED registered.

Classification

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

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£73,665	£46,444	-	-
2023-08-31	£45,531	£43,425	-	-
2022-08-31	£50,474	£56,216	-	-
2021-08-31	£50,505	£54,850	-	-
2020-08-31	£55,764	£55,656	-	-

Trustees

Name	Role	Appointed
Amber Roberts		2023-10-03
Anila Lobo		2023-10-03
Anna-Therese McGivern		2025-04-22
Shelley Fuchs-Jones		2023-10-03

MOONBEAMS PRE-SCHOOL CIO

England & Wales - Charity number 1174001

Accounts

MOONBEAMS Pre-School

Kingsley Road Community Hall, Kingsley Road
Chippenham, Wiltshire, SN14 0AS
Registered Charity no. 1174001



TRUSTEE'S REPORT YEAR END AUGUST 2024

Moonbeams Pre School CIO
Kingsley Road Community Hall
Chippenham
Wiltshire
SN14 0AS

Charity Postal Address
28 Hamilton Drive
Chippenham Wiltshire
SN14 0XW

OFSTED REGISTRATION NUMBER EY560346

TRUSTEES:

Justine Elliott - Chairman
Chelsie Parker
Amber Roberts
Anila Lobo
Shelly Fuchs-Jones
Karl Elliott

Moonbeam Pre School is a charity run Pre School offering pre School care for 2 – 5yrs. We open 5 days during School term times on. We employ 5 staff. Alison Walker is the Manager and works with the staff and committee/ trustees to ensure we operate within the Government guidelines. We are OFSTED registered. We strive to provide children within a caring and safe environment, away from their families. We encourage learning through play with Peers and adult staff, in preparation for them starting Primary School.

Every September we hold our AGM, where committee step down and the parents vote for new committee. Some committee will return to the committee for a 2nd term. All committee must be CBR checked before standing on the committee. We hold Termly Meetings with minutes being produced after. Any items from our Meeting agenda that need voting on are always held at the meeting. Committee get 1 vote. In the event of a tied Vote The Chairman will have the casting vote. None on the committee is paid it is completely voluntary.

We are a small setting in North Wiltshire and do not have any links to any other groups or companies. We do not own any buildings. Wiltshire Council pay us Government funding for the children that qualify and this is used to pay staff and purchase daily needs. We also receive a Milk payment for children via a claim

monthly. If children do not qualify for council grant or do hours over the grant amount, we invoice on a termly basis. Our fees are the lowest we can make them, allowing our service to be available for all families in the area.

Our Year Runs from 1st September 2023 to 31st August 2024. End of year accounts are collated and sent for audit. We had no advisories for this year end accounts. We operate 3 bank accounts: Main, Fundraising and Business Reserve Account. Our Fundraising Money is only Money raised directly by the parents/ families of the children who attend. This money is spend directly on the children for trips, Christmas party and toys The Reserve account is saved money for covering anything we do not expect day to day . For example it will be used for staff payouts if we had to close. Our Main account is where council payments are placed and pay for staff wages, rent and daily resources.

This report has been written By Justine Elliott- Chairman

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Moonbeams Pre-school

On accounts for the year
ended

31st August 2024

Charity no
(if any)

1068848

Set out on pages

2

(remember to include the page numbers of additional sheets) ²

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. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

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 (other than that disclosed below *)

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Nicola Hooper

Date:

10th October 2024

Name: NICOLA HOOPER

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

Address: 21 CHERRY TREE CLOSE
EXETER
DEVON EX4 5AT

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Moonbeams Pre-school

On accounts for the year
ended

31st August 2024

Charity no
(if any)

1068848

Set out on pages

2

(remember to include the page numbers of additional sheets) ²

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. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

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 (other than that disclosed below *)

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Nicola Hooper

Date:

10th October 2024

Name: NICOLA HOOPER

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

Address: 21 CHERRY TREE CLOSE
EXETER
DEVON EX4 5AT

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

MOONBEAMS PRE-SCHOOL CIO

England & Wales - Charity number 1174001

Accounts

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Moonbeams Pre-school

On accounts for the year
ended

31st August 2023

Charity no
(if any)

1068848

Set out on pages

2

(remember to include the page numbers of additional sheets) ²

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. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

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 (other than that disclosed below *)

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Nicola Hooper

Date:

04th November 2023

Name: NICOLA HOOPER

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

Address: 21 CHERRY TREE CLOSE
EXETER
DEVON EX4 5AT

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

Moonbeams Preschool

Profit and loss report

INCOME

Funding	£	35,471.85
Fees	£	8,059.06
Donations	£	339.00
Grants	£	500.00
Milk	£	146.60
Fundraising	£	958.63
Misc	£	25.80
Interest	£	30.28

EXPENDITURE

Wages	£	37,343.26
HMRC	£	145.86
Equipment	£	-
Snack	£	165.35
Fundraising	£	1,149.14
Trips		
Training	£	168.00
PLA/OFSTED	£	2,062.91
NEST	£	766.11
Expenses	£	-
Petty Cash	£	-
Resources	£	301.88
Misc	£	1,322.33

Total £ 45,531.22

total £ 43,424.84

Profit/Loss

£ 2,106.38

26th August 2022 to 25th August 2023

Balance sheet

ACCOUNTS	Opening cash position	10,110.76
	Profit/loss	£ 2,106.38
	Closing cash position	£ 12,217.14

BANK

Current	£ 6,605.09
Savings	£ 5,037.57
Fundraising	£ 611.51

TOTAL £ 12,254.17

NOTE

£ 37.03 THE TWO GREEN NUMBERS SHOULD BE THE SAM



Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Moonbeams Pre-school

On accounts for the year
ended

31st August 2023

Charity no
(if any)

1068848

Set out on pages

2

(remember to include the page numbers of additional sheets) ²

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. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

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 (other than that disclosed below *)

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Nicola Hooper

Date:

04th November 2023

Name: NICOLA HOOPER

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

Address: 21 CHERRY TREE CLOSE
EXETER
DEVON EX4 5AT

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

MOONBEAMS PRE-SCHOOL CIO

England & Wales - Charity number 1174001

Accounts

Moonbeams Pre-school

Profit and loss report

INCOME

Funding	£	45,059.76
Fees	£	3,654.10
HMRC	£	100.00
Grants	£	625.00
Milk	£	154.25
Fundraising	£	620.27
Misc	£	259.54
Interest	£	1.45

EXPENDITURE

Wages	£	45,716.19
HMRC	£	785.20
Rent	£	4,635.00
Snack	£	250.61
Fundraising	£	772.54
Trips	£	266.10
Training		
PLA/OFSTED	£	571.40
Utilities		
Nest	£	831.25
Petty Cash	£	-
Resources	£	1,286.25
Misc	£	1,101.31

Total £ 50,474.37

total £ 56,215.85

Profit/Loss

-£ 5,741.48

26th August 2021-25th August 2022

Balance sheet

ACCOUNTS	Opening cash position	15,852.24
	Profit/loss	-£ 5,741.48
	Closing cash position	£ 10,110.76

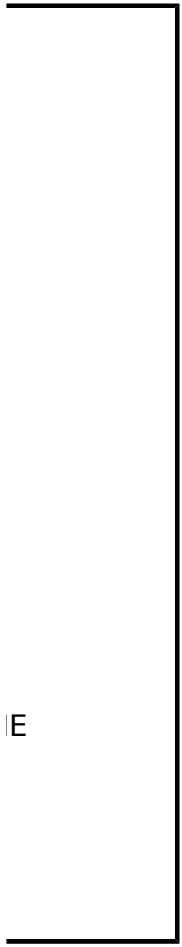
BANK

ACCOUNT

Current	£ 5,102.85
Saving	£ 5,007.29
Fundraising	£ 802.02
Uncleared Cheque (4997)	£ 801.40
TOTAL	£ 10,110.76

NOTE

THE TWO GREEN NUMBERS SHOULD BE THE SAM



TOTALS			£ 4,165.91	£ 3,107.56	£ 945.60	£ -	£ -	£ 21.00
	MONTH ELEVEN July 2022							
01/07/2022	Marnye Constantine InvMC5 Rec 40	BACS	£ 38.70		£ 38.70			
08/07/2022	DH WFRU	BACS	£ 23.55					£ 23.55
08/07/2022	Wiltshire Council (2yr funding payment)	BACS	£ 360.00	£ 360.00				
21/07/2022	Wiltshire Council	BACS	£ 3,519.01	£ 3,519.01				
27/07/2022	DH WFRU	BACS	£ 11.90					£ 11.90
TOTALS			£ 3,953.16	£ 3,879.01	£ 38.70	£ -	£ -	£ 35.45

			£ 51,119.60	£ 40,869.32	£ 3,257.15	£ -	£ 625.00	###
--	--	--	-------------	-------------	------------	-----	----------	-----

£ 100.00	£ 1,259.54	£ -	£ -	£ 46,251.06		
----------	------------	-----	-----	-------------	--	--

EXPENDITURE for Moonbeams Pre School CIO Sept 2021 - Aug 2022

MONTH ONE: September 2021

DATE	DESCRIPTION	TYPE	TOTAL	WAGES	HMRC	EQUIP	SNACK/milk	F.RAISING
9/3/2021	NEST	DD	£ 189.23					
9/7/2021	Tina Smith - 004862	CHQ	£ 6.00					
9/7/2021	Alison Walker - 004861	CHQ	£ 20.00					
9/14/2021	Justine Elliott - 004863	CHQ	£ 8.00					
9/16/2021	Ellenbray - 004864	CHQ	£ 44.95					
9/27/2021	Emma Sowe - 004865	CHQ	£ 404.53	404.53				
9/27/2021	Becky Griffin - 004866	CHQ	£ 842.04	842.04				
9/27/2021	Tina Smith - 004867	CHQ	£ 498.87	498.87				
9/27/2021	Alison Walker - 004868	CHQ	£ 1,071.05	1071.05				
9/27/2021	Treena Upton - 004869	CHQ	£ 697.20	697.20				
9/27/2021	Vicki Smith - 004870	CHQ	£ 400.95	400.95				
9/27/2021	Consortium - 004871	CHQ	£ 93.78					
9/27/2021	Alison Walker - 004872	CHQ	£ 51.29					
9/27/2021	Treena Upton - 004873	CHQ	£ 11.80				£ 11.80	
9/27/2021	KRCH - 004875	CHQ	£ 872.50					
9/27/2021	HMRC - 004874	CHQ	£ 105.68		£ 105.68			
			£ 5,317.87	£ 3,914.64	£ 105.68	£ -	£ 11.80	£ -
MONTH TWO OCTOBER 2021								
10/12/2021	Justine Elliott - 004876	CHQ	£ 9.99					
10/19/2021	Treena Upton - 004877	CHQ	£ 19.66				£ 19.66	
10/19/2021	HMRC - 004878	CHQ	£ 20.64		£ 20.64			
10/27/2021	Emma Sowe - 004879	CHQ	£ 336.34	£ 336.34				
10/27/2021	Becky Griffin - 004880	CHQ	£ 742.68	£ 742.68				
10/27/2021	Tina Smith - 004881	CHQ	£ 456.21	£ 456.21				
10/27/2021	Alison Walker - 004882	CHQ	£ 1,001.84	£ 1,001.84				

11/23/2021	Treena Upton - 004898	CHQ	£	13.30				£ 13.30			
11/23/2021	Alison Walker - 004899	CHQ	£	25.00							
11/30/2021	Justine Elliott - 004900	CHQ	£	14.94							
11/29/2021	NEST	DD	£	85.19							
TOTALS			£	5,003.87	£	3,794.16	£	149.48	£ -	£ 13.30	£ -
	MONTH FOUR - December 2021										
12/17/2021	Tina Smith - 004901	CHQ	£	427.57	£	427.57					
12/17/2021	Alison Walker - 004902	CHQ	£	935.74	£	935.74					
12/17/2021	Treena Upton - 004903	CHQ	£	594.81	£	594.81					
12/17/2021	Emma Sowe - 004904	CHQ	£	263.63	£	263.63					
12/17/2021	Becky Griffin - 004905	CHQ	£	700.14	£	700.14					
12/17/2021	Vicki Smith - 004906	CHQ	£	338.58	£	338.58					
12/17/2021	Treena Upton - 004907	CHQ	£	26.98						£ 12.98	
12/17/2021	Emma Sowe - 004908	CHQ	£	4.95							
12/17/2021	Julia Clode - 004909	CHQ	£	40.00							

3/23/2022	Alison Walker - 004946	CHQ	£	71.95										
3/28/2022	NEST	DD	£	56.14										
TOTALS			£	4,572.81	£	3,647.34	£	-	£	-	£	23.38	£	-
	MONTH EIGHT APRIL 2022													
4/8/2022	Siobham Athey 2yr funding 004947	CHQ	£	30.00										
4/8/2022	Lyndsey Bratley 2 yr Funding 004937	CHQ	£	30.00										
4/8/2022	Sharline Kemble 2 yr funding 004948	CHQ	£	30.00										
4/8/2022	Justine Elliott - 004949	CHQ	£	82.80										
4/19/2022	Emma Sowe - 004952	CHQ	£	11.05										
4/19/2022	Alison Walker - 004953	CHQ	£	22.60									£	22.60
4/9/2022	Treena Upton - 004954	CHQ	£	20.49									£	20.49
4/20/2022	HMRC - 004950	CHQ	£	18.99					£	18.99				

6/27/2022	HMRC - 004988	CHQ	£ 26.52		£ 26.52			
6/27/2022	Treena Upton - 004989	CHQ	£ 32.50				£ 32.50	
6/27/2022	Hopes Farm - 004990	CHQ	£ 266.10					
TOTALS			£ 4,698.59	£ 3,613.47	£ 26.52	£ -	£ 32.50	£ -
		Jul-22						
7/4/2022	NEST	DD	£ 65.95					
7/27/2022	Emma Sowe - 004991	CHQ	£ 435.60	£ 435.60				
7/27/2022	R Griffin - 004992	CHQ	£ 687.42	£ 687.42				
7/27/2022	Tina Smith - 004993	CHQ	£ 228.00	£ 228.00				
7/27/2022	Alison Walker - 004994	CHQ	£ 955.74	£ 955.74				
7/27/2022	Treena Upton - 004995	CHQ	£ 598.20	£ 598.20				
7/27/2022	Vicki Smith - 004996	CHQ	£ 361.00	£ 361.00				
7/27/2022	Emma Sowe - 004997	CHQ	£ 801.40	£ 801.40				

Check

9/3/2021

9/9/2021

11/3/2021

9/15/2021

9/21/2021

9/29/2021

9/29/2021

9/29/2021

10/7/2021

10/7/2021

10/5/2021

15/10/2021

10/7/2021

10/7/2021

9/30/2021

10/5/2021

10/12/2021

11/1/2021

10/25/2021

11/1/2021

28/10/202

10/26/2021

11/3/2021

11/1/2021

10/29/2021

10/13/2021

10/9/2021

10/20/2021

10/21/2021

12/6/2021

11/12/2021

11/18/2021

11/8/2021

11/30/2021

11/26/2021

11/30/2021

12/8/2021

12/3/2021

11/30/2021

12/1/2021

12/3/2021
12/8/2021
12/1/2021
11/29/2021



12/20/2021
12/23/2021
12/30/2021

05/01/2022

12/20/2021
12/20/2021
12/30/2021

1/5/2022

1/18/2022

12/20/2021
12/10/2021

1/13/2022

2/1/2022

2/3/2022

2/2/2022

2/22/2022

1/31/2022

2/2/2022

2/3/2022

2/1/2022

1/31/2022

2/1/2022

1/27/2022

2/17/2022

2/16/2022

2/2/2022

2/15/2022

4/27/2022

2/22/2022

2/28/2022

2/28/2022

3/10/2022

3/3/2022

2/28/2022

2/22/2022

3/3/2022

3/11/2022

1/17/1900

3/10/2022

4/27/2022

3/28/2022

3/29/2022

3/31/2022

4/5/2022

3/29/2022

4/5/2022

4/19/2022

3/31/2022
3/28/2022

4/6/2022
4/8/2022
4/7/2022
4/6/2022
4/27/2022
4/28/2022
5/10/2022
4/27/2022

4/28/2022

4/28/2022

4/28/2022

4/28/2022

5/10/2022

5/4/2022

4/28/2022

4/28/2022

4/28/2022

4/25/2022

5/4/2022

5/5/2022

6/6/2022

5/31/2022

5/31/2022

5/30/2022

6/6/2022

5/31/2022

5/31/2022

6/9/2022

6/6/2022

5/31/2022

6/8/2022

5/30/2022

5/27/2022

6/13/2022

5/26/2022

5/26/2022

6/9/2022

7/4/2022

8/25/2022

6/28/2022

6/29/2022

7/4/2022

7/5/2022

7/5/2022

7/5/2022
7/5/2022
7/1/2022

7/4/2022
8/25/2022
7/28/2022
7/28/2022
7/29/2022
8/12/2022
8/2/2022

7/28/2022

7/28/2022

7/29/2022

8/12/2022

8/2/2022

8/3/2022

8/12/2022

7/28/2022

7/13/2022

7/18/2022

7/15/2022

7/15/2022

8/8/2022

8/8/2022

8/10/2022

7/28/2022

8/10/2022

8/19/2022

Profit and loss and balance sheet for Example playgroup

1st Jan 2012 to 31st Dec 2012

Profit and loss report

INCOME

Funding	£	40,869.32
Fees	£	3,257.15
Donations	£	-
Grants	£	625.00
Milk	£	140.05
Fundraising	£	100.00
Misc	£	1,259.54
Interest	£	-
Blank	£	-
Blank	£	46,251.06

EXPENDITURE

Wages		###
HMRC	£	785.20
Equipment	£	-
Snack	£	250.61
Fundraising	£	-
Trips	£	266.10
Training		
PLA/OFSTED	£	536.40
Utilities	£	831.25
Expenses	£	-
Petty Cash	£	-
Resources	£	1,112.27
Misc	£	1,101.31
	£	-

Total	£	92,502.12
Total	£	-

total		###
total	£	-

Profit/Loss ###

Balan

ACCOUNTS

Opening cash position
Profit/loss
Closing cash position

BANK

ACCOUNT

TOTAL

NOTE

THE TWO GREEN NUMI

ce sheet

£ 41,902.79

£ 41,902.79

£ -

BERS SHOULD BE THE SAME

Bank reconciliation Moonbeams PreSchool CIO 2021-2022

				Green boxes must be the same
MONTH 1	Sep-21			
Balance on	bank statement at end of	month		
Add: Receipts in the cash book not yet cleared the		bank		
Less: payments in cash book not yet cleared the		bank		
Adjusted bank balance				
Opening cash book				
Add receipts in cash book				
less payments in cash book				
closing cash book balance				
MONTH TWO	Oct-21			
Balance on	bank statement at end of	month		
Add: Receipts in the cash book not yet cleared the		bank		
Less: payments in cash book not yet cleared the		bank		
Adjusted bank balance				
Opening cash book				
Add receipts in cash book				
less payments in cash book				
closing cash book balance				
MONTH THREE	Nov-21			
Balance on	bank statement at end of	month		
Add: Receipts in the cash book not yet cleared the		bank		
Less: payments in cash book not yet cleared the		bank		
Adjusted bank balance				
Opening cash book				
Add receipts in cash book				
less payments in cash book				
closing cash book balance				
MONTH FOUR	Dec-21			
Balance on	bank statement at end of	month		
Add: Receipts in the cash book not yet cleared the		bank		
Less: payments in cash book not yet cleared the		bank		
Adjusted bank balance				
Opening cash book				
Add receipts in cash book				
less payments in cash book				
closing cash book balance				

MONTH FIVE	Jan-22		
Balance on bank statement at end of month			
Add: Receipts in the cash book not yet cleared the bank			
Less: payments in cash book not yet cleared the bank			
Adjusted bank balance			
Opening cash book			
Add receipts in cash book			
less payments in cash book			
closing cash book balance			
MONTH SIX	Feb-22		
Balance on bank statement at end of month			
Add: Receipts in the cash book not yet cleared the bank			
Less: payments in cash book not yet cleared the bank			
Adjusted bank balance			
Opening cash book			
Add receipts in cash book			
less payments in cash book			
closing cash book balance			
MONTH SEVEN	Mar-22		
Balance on bank statement at end of month			
Add: Receipts in the cash book not yet cleared the bank			
Less: payments in cash book not yet cleared the bank			
Adjusted bank balance			
Opening cash book			
Add receipts in cash book			
less payments in cash book			
closing cash book balance			
MONTH EIGHT	Apr-22		
Balance on bank statement at end of month			
Add: Receipts in the cash book not yet cleared the bank			
Less: payments in cash book not yet cleared the bank			
Adjusted bank balance			
Opening cash book			
Add receipts in cash book			
less payments in cash book			
closing cash book balance			
MONTH NINE	May-22		
Balance on bank statement at end of month			
Add: Receipts in the cash book not yet cleared the bank			
Less: payments in cash book not yet cleared the bank			

Adjusted bank balance				
Opening cash book				
Add receipts in cash book				
less payments in cash book				
closing cash book balance				
MONTH TEN	Jun-22			
Balance on bank statement at end of month				
Add: Receipts in the cash book not yet cleared the bank				
Less: payments in cash book not yet cleared the bank				
Adjusted bank balance				
Opening cash book				
Add receipts in cash book				
less payments in cash book				
closing cash book balance				
MONTH ELEVEN	Jul-22			
Balance on bank statement at end of month				
Add: Receipts in the cash book not yet cleared the bank				
Less: payments in cash book not yet cleared the bank				
Adjusted bank balance				
Opening cash book				
Add receipts in cash book				
less payments in cash book				
closing cash book balance				
MONTH TWELVE	Aug-22			
Balance on bank statement at end of month				
Add: Receipts in the cash book not yet cleared the bank				
Less: payments in cash book not yet cleared the bank				
Adjusted bank balance				
Opening cash book				
Add receipts in cash book				
less payments in cash book				
closing cash book balance				

£ 9,577.70
£ -
£ 2,451.75
£ 7,125.95
8,668.51
£ 3,775.31
£ 5,317.87
£ 7,125.95
£ 9,400.39
£ -
£ 2,181.35
£ 7,219.04
£ 7,125.95
£ 4,157.00
£ 4,063.91
£ 7,219.04
£ 8,112.58
£ -
£ 1,968.15
£ 6,144.43
£ 7,219.04
£ 3,929.26
£ 5,003.87
£ 6,144.43

£ 7,145.54
£ 308.58
£ 6,836.96
£ 6,144.43
£ 4,112.30
£ 3,419.77
£ 6,836.96

£ 9,419.75
£ -
£ 2,662.26
£ 6,757.49
£ 6,836.96
£ 4,592.54
£ 4,672.01
£ 6,757.49

£ 8,853.88
£ -
£ 2,197.46
£ 6,656.42
£ 6,757.49
£ 3,889.74
£ 3,990.81
£ 6,656.42

£ 8,406.39
£ -
£ 1,471.69
£ 6,934.70
£ 6,656.42
£ 4,851.09
£ 4,572.81
£ 6,934.70

£ 8,349.97
£ -
£ 680.17
£ 7,669.80
£ 6,934.70
£ 4,437.06
£ 3,701.96
£ 7,669.80

£ 8,123.09
£ -
£ 1,553.69

£ 6,569.40
£ 7,669.80
£ 4,850.31
£ 5,950.71
£ 6,569.40
£ 8,790.22
£ -
£ 2,753.50
£ 6,036.72
£ 6,569.40
£ 4,165.91
£ 4,698.59
£ 6,036.72
£ 4,739.76
£ -
£ 4,257.73
£ 482.03
£ 6,036.72
£ 3,953.16
£ 9,885.57
£ 104.31
£ 5,105.85
£ -
£ -
£ 5,105.85
£ 1,283.43
£ 4,405.92
£ 208.98
£ 5,480.47

908.91

908.91

5105.85

Appendix 3.1 Cash flow layout

Example

	Sept	Oct	Nov	Dec	Jan	Feb
Balance brought forward						
Receipts						
Fees received						
Grants received						
Bank interest						
Fundraising						
Payments						
Salaries						
Rent						
Equipment and supplies						
Other costs						
Total receipts						
Total payments						
Balance carried forward						

3 Term Budget Forecast & Monitoring Fo

	<i>Term 1 inc Aug</i>	Term 1	Term 2	Term 2	Term 3
	Projected	Actual	Projected	Actual	Projected
RECEIPTS					
Fees - funded children					
Fees - non funded children					
Milk refund					
Toddler fees					
Bank interest					
Grants and donations					
Star Club Fees - Summer					
Star Club Fees - October					
Other receipts					
TOTAL RECEIPTS					
PAYMENTS					
August					
Sept					
Oct					
Nov					
Dec					
Jan					
Feb					
March					
April					
May					
June					
July					
Staff wages total					
Admin/stationery/Postage					

PLA wages fee					
Telephone /Internet					
Rent					
Equipment/Toys					
Groceries					
Courses/subs					
Insurance & memberships			0		0
Misc					
TOTAL PAYMENTS					
SURPLUS/DEFICIT					

Fundraising Tagets				

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Moonbeams Pre-school

On accounts for the year
ended

31st August 2022

Charity no
(if any)

1068848

Set out on pages

2

(remember to include the page numbers of additional sheets) ²

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. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

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 (other than that disclosed below *)

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Nicola Hooper

Date:

05th October 2022

Name: NICOLA HOOPER

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

Address: 21 CHERRY TREE CLOSE
EXETER
DEVON EX4 5AT

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.

MOONBEAMS PRE-SCHOOL CIO

England & Wales - Charity number 1174001

Accounts

Profit and loss and balance sheet for Moonbeams Pre-school

Profit and loss report

INCOME

Funding	£ 41,459.15
Fees	£ 6,052.10
Donations	£ -
Grants	£ 691.70
Milk	£ 120.55
Fundraising	£ 1,930.19
Misc	£ 251.02
Interest	£ 0.40
Blank	£ -

EXPENDITURE

Wages	£ 42,851.48
HMRC	£ 981.00
Equipment	£ 68.97
Snack	£ 77.39
Fundraising	£ 1,267.34
Trips	£ 735.00
Training	£ 112.61
PLA/OFSTED	£ 1,564.96
Rent	£ 3,720.00
NEST	£ 899.01
Petty Cash	£ 40.00
Resources	£ 1,786.24
Misc	£ 746.84

Total £ 50,505.11

total £ 54,850.84

Profit/Loss

-£ 4,345.73

1st September 2020 to 31st August 2021

Balance sheet

ACCOUNTS	Opening cash position	20,197.97
	Profit/loss	-£ 4,345.73
	Closing cash position	£ 15,852.24
	BANK	
	ACCOUNT	
		£ 8,668.51
		£ 6,005.84
		£ 1,177.89
	TOTAL	£ 15,852.24

NOTE

THE TWO GREEN NUMBERS SHOULD BE THE SAME

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Moonbeams Pre-school

On accounts for the year
ended

31st August 2021

Charity no
(if any)

1174001

Set out on pages

2

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 (other than that disclosed below *)

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Nicola Hooper

Date:

17/10/2021

Name:

NICOLA HOOPER

Relevant professional

MAAT

**qualification(s) or body
(if any):**

--

Address:

21 CHERRY TREE CLOSE

EXETER

DEVON EX4 5AT

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

MOONBEAMS PRE-SCHOOL CIO

England & Wales - Charity number 1174001

Accounts

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Moonbeams Pre-school

On accounts for the year
ended

31st August 2020

Charity no
(if any)

1068848

Set out on pages

2

(remember to include the page numbers of additional sheets) ²

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. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

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 (other than that disclosed below *)

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Nicola Hooper

Date:

22nd October 2020

Name: NICOLA HOOPER

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

Address: 21 CHERRY TREE CLOSE
EXETER
DEVON EX4 5AT

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.(E.g. accounting records have not been kept in accordance with s132 of the Charities' Act 2011 and those accounts do not comply with the requirements of the 2008 Regulations setting out the form and content of charity accounts; any material expenditure or action which appears not to be in accordance with the trusts of the charity; any failure to be provided with information and explanations by any past or present trustee, officer or employee; and any material consistency between the accounts and the trustees' annual report.)

Give here brief details of any items that the examiner wishes to disclose.