

MOORGATE EARLY YEARS CENTRE

England & Wales · Charity number 1175215

Details

Other names	MUNCHKINS CHILDCARE
Status	Registered
Legal form	CIO
Registered	2017-10-18
Register	View on the Charity Commission register

Contact

Address	Moorgate Nursery School & Munchkins Childcare Moorgate Ormskirk Lancashire L39 4RY
Phone	01695581714
Website	https://www.moorgatenurseryschool.co.uk/home

Activities

Objects: (A) TO PROVIDE A HIGH QUALITY OF CARE AND FACILITIES FOR RECREATION AND EDUCATIONAL DEVELOPMENT TO THOSE CHILDREN UNDER STATUTORY SCHOOL AGE;(B) TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE EDUCATIONAL, DEVELOPMENTAL AND OTHER NEEDS OF THEIR CHILDREN; (C) TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS INCLUDING SCHOOL HOLIDAYS

Activities: Moorgate Early Years Centre provides a high quality care and facilities for recreation and educational development to those children under statutory school age. We also enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the educational, development and other needs of their children.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£419,886	£398,588	-	-
2024-04-05	£346,637	£273,560	-	-
2023-04-05	£271,061	£212,785	-	-
2022-04-05	£204,608	£215,217	-	-
2021-04-05	£178,000	£181,000	-	-

Trustees

Name	Role	Appointed
GEMMA CATHERINE Hill		2017-04-14
Matthew Baddley		2025-01-03
PAUL CHRISTOPHER NELSON		2017-10-10
Rachael Towersey		2020-12-10

MOORGATE EARLY YEARS CENTRE

England & Wales - Charity number 1175215

Accounts



Trustees' Annual Report for the period

From

06/04/2024 To

05/04/2025

Charity name: MOORGATE EARLY YEARS CENTRE

Charity registration number: 1775215

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>To provide a high quality of care and facilities for recreation and educational development to those children under the statutory school age.</p> <p>To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the educational, developmental and other needs of their children.</p> <p>To provide the necessary facilities for the daily care, recreation and education of children during out of school hours including school holidays.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Providing purposeful activities for early years children for them to learn through play. To ensure that all children's needs are met and they progress in their learning and development.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	As Trustees, we have regards to the guidance issued by the Charity Commission.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Munchkins childcare is continuing to provide childcare for early years children. We are teaching our children through purposeful play to develop their learning and development.</p> <p>Munchkins childcare meets the needs of the community, reaching out to vulnerable children and making referrals for children and their families that need multi-professional support.</p> <p>Munchkins continues to expanded provision to cater for an increased number of families within the local area.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Munchkins continues to provide purposeful activities for early years children for them to learn through play. We continue to ensure that all children's needs are met and they progress in their learning and development and that families are supported.
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Munchkins position remains positive despite increased expenditure and overheads. Munchkins does not have any outstanding liabilities.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold 3 months wages and expenditure in reserve to cover any pay in the event of redundancy. We are also holding reserves to enable Munchkins to improve the outside areas for the children. This work has been approved by Lancashire County Council and we are waiting for further approval from the governors of Moorgate Nursery School. Work is due to start in the financial year 2025/26.
Amount of reserves held	Para 1.22	£100,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO Foundation Constitution
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Potential trustees apply for the post and are vetted by the existing trustees. Once a candidate is selected they are appointed once an Enhanced DBS is completed.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Moorgate Early Years Centre
Other name the charity uses	Munchkins Childcare
Registered charity number	1175215
Charity's principal address	Moorgate Ormskirk Lancashire L39 4RY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gemma Hampson			
2	Paul Nelson			
3	Sarah McDonough		Resigned 27/11/2025	
4	Rachael Towersey			
5	Matthew Baddley		Instated 03/01/2025	
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20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	G Hill	
Full name(s)	Gemma Hill	
Position (eg Secretary, Chair, etc)	Setting Manager	
Date	13/02/2025	

MOORGATE EARLY YEARS CENTRE

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
05 APRIL 2025

MOORGATE EARLY YEARS CENTRE
LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 05 APRIL 2025

Trustees

Rachael Rachael Towersey

PAUL CHRISTOPHER NELSON

SARAH JANE MCDONOUGH

GEMMA CATHERINE HILL

Charity Number

1175215

Registered Office

MOORGATE NURSERY SCHOOL & MUNCHKINS CHILDCARE
MOORGATE
ORMSKIRK
L39 4RY

MOORGATE EARLY YEARS CENTRE

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FOR THE YEAR ENDED 05 APRIL 2025

Trustees' Report

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Balance Sheet

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MOORGATE EARLY YEARS CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 05 APRIL 2025

The trustees present their annual report and financial statements for the year ended 05 April 2025 .

Trustees' report and financial statements

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 05 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rachael Rachael Towersey
PAUL CHRISTOPHER NELSON
SARAH JANE MCDONOUGH
GEMMA CATHERINE HILL

Trustees' responsibilities statement

The trustees, who are also the directors of Charity For Moorgate Early Years Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

This report was approved by the trustees and signed on its behalf by:

Rachael Rachael Towersey, PAUL CHRISTOPHER NELSON, SARAH JANE MCDONOUGH, GEMMA CATHERINE HILL

Judit Leszkovar

Date : 27 October 2025

MOORGATE EARLY YEARS CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 05 APRIL 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Charitable activities	2	418,130.29	418,130.29	346,636.84
Other trading activities	3	210.66	210.66	-
Total		418,340.95	418,340.95	346,636.84
Expenditure on:				
Raising funds	4	62,088.74	62,088.74	9,762.04
Charitable activities	5	132,338.02	132,338.02	263,798.44
Total		194,426.75	194,426.75	273,560.48
Net income		223,914.20	223,914.20	73,076.36
Net movement in funds		223,914.20	223,914.20	73,076.36
Reconciliation of funds:				
Total funds brought forward		131,352.27	131,352.27	58,275.91
Total funds carried forward		355,266.47	355,266.47	131,352.27

MOORGATE EARLY YEARS CENTRE

BALANCE SHEET

FOR THE YEAR ENDED 05 APRIL 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Current assets				
Debtors	7	11,328.35	11,328.35	11,328.35
Cash at bank and in hand	8	355,291.37	355,291.37	131,456.97
Total current assets		366,619.72	366,619.72	142,785.32
Creditors: amounts falling due within one year	9	860.10	860.10	633.90
Net current assets/(liabilities)		365,759.62	365,759.62	142,151.42
Total net assets		365,759.62	365,759.62	142,151.42
Funds of the Charity				
Unrestricted funds	10	355,266.47	355,266.47	131,352.27
Restricted income funds	10	-	-	-
Endowment funds	10	-	-	-
Total funds		<u>355,266.47</u>	<u>355,266.47</u>	<u>131,352.27</u>

For the year ended 05 April 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 27 October 2025 and signed on its behalf by:

J.L. Bookkeeping and Advice Services
Ltd
Paddock BC, 2 Paddock Road
Skelmersdale, WN8 9PL
CRN: 10396477

Rachael Rachael Towersey, PAUL CHRISTOPHER NELSON, SARAH JANE MCDONOUGH, GEMMA CATHERINE HILL

Judit Leszkovar

Date : 27 October 2025

MOORGATE EARLY YEARS CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 05 APRIL 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Sale of service	418,130.29	418,130.29	346,636.84
Total	418,130.29	418,130.29	346,636.84

3. Income from Other Trading Activities

Analysis	Unrestricted funds	Total funds 2025
	£	£
Events	210.66	210.66
Total	210.66	210.66

4. Expenditure on Raising Funds

Analysis	Total funds 2025	Total funds 2024
	£	£
Other trading activities	13,200.05	-
Rent collection, property repairs and maintenance charges	26,046.90	-
Wages and salaries	22,290.46	-
Total	61,537.41	-
Support Costs	551.32	9,762.04
	62,088.74	9,762.04

5. Expenditure on Charitable Activities

	Total funds 2025	Total funds 2024
	£	£
Analysis		
Charity management & administration	3,524.01	28,744.29
Charity running cost	20,794.20	5,980.62
Cost of services	3,121.65	676.83
Employee costs	-	2,499.62
Printing and stationery	1,776.08	1,694.25
Legal/professional fees	-	5,002.17
Wages and salaries	91,054.58	146,476.21
Staff costs	11,012.17	62,458.40
Total	131,282.69	253,532.39
Support Costs	1,055.32	10,266.04
	132,338.02	263,798.44

6. Support Costs

	Total funds 2025	Total funds 2024
	£	£
Analysis		
Support Costs		
Staff costs	1,102.65	19,524.09
Governance Costs		
Accountants fees	504.00	504.00
	1,606.65	20,028.09

7. Debtors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Trade debtors	11,328.35	11,328.35
Total	11,328.35	11,328.35

8. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Moorgate Early Years Centre	344,417.22	120,429.82
Total	344,417.22	120,429.82

9. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Trade creditors	860.10	633.90
Total	860.10	633.90

10. Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds						
General Fund	131,352.27	418,340.95	194,426.75	-	-	355,266.47
Total	131,352.27	418,340.95	194,426.75	-	-	355,266.47

10.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds						
General Fund	58,275.91	346,636.84	273,560.48	-	-	131,352.27
Total	58,275.91	346,636.84	273,560.48	-	-	131,352.27



Section A

Independent Examiner's Report

Report to the trustees	MOORGATE EARLY YEARS CENTRE		
On accounts for the year ended	05/04/2025	Charity no (if any)	1175215
	Set out on pages 8		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **05/04/2025**

Responsibilities and basis of report

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

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICPA.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: **Date:**

Name:

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

Address: J.L Bookkeeping and Advice Services Ltd
Paddock Business Centre, 2 Paddock Road Skelmersdale
WN8 9PL

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

N/A

MOORGATE EARLY YEARS CENTRE

England & Wales - Charity number 1175215

Accounts



Trustees' Annual Report for the period

From

06/04/2023 To

05/04/2024

Charity name: MOORGATE EARLY YEARS CENTRE

Charity registration number: 1775215

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>To provide a high quality of care and facilities for recreation and educational development to those children under the statutory school age.</p> <p>To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the educational, developmental and other needs of their children.</p> <p>To provide the necessary facilities for the daily care, recreation and education of children during out of school hours including school holidays.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Providing purposeful activities for early years children for them to learn through play. To ensure that all children's needs are met and they progress in their learning and development.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	As Trustees, we have regards to the guidance issued by the Charity Commission.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Munchkins childcare is continuing to provide childcare for early years children. We are teaching our children through purposeful play to develop their learning and development.</p> <p>Munchkins childcare meets the needs of the community, reaching out to vulnerable children and making referrals for children and their families that need multi-professional support.</p> <p>Munchkins has expanded provision to cater for an increased number of families within the local area.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Munchkins has created more places for children within the local area allowing us to expand the provision offered. Providing purposeful activities for early years children for them to learn through play to an increased number of children. To ensure that all children's needs are met and they progress in their learning and development.
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		
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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Munchkins position remains positive despite increased expenditure and overheads. The increase in funded hours to start in April 2024 is expected to improve this situation further.</p> <p>Munchkins does not have any outstanding liabilities.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>We hold 3 months wages and expenditure in reserve to cover any pay in the event of redundancy.</p> <p>We are also hoping to increase reserves to enable Munchkins to improve the outside areas for the children.</p>
Amount of reserves held	Para 1.22	£68,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO Foundation Constitution
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Potential trustees apply for the post and are vetted by the existing trustees. Once a candidate is selected they are appointed once an Enhanced DBS is completed.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Moorgate Early Years Centre
Other name the charity uses	Munchkins Childcare
Registered charity number	1175215
Charity's principal address	Moorgate Ormskirk Lancashire L39 4RY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gemma Hampson			
2	Paul Nelson			
3	Sarah McDonough			
4	Rachael Towersey			
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20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	G Hill	
Full name(s)	Gemma Hill	
Position (eg Secretary, Chair, etc)	Setting Manager	
Date	13/02/2025	

MOORGATE EARLY YEARS CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR END

05 April 2024

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FOR THE YEAR ENDED 05 April 2024

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STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 05 April 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £
Income and endowments from:			
Donations and legacies	2	-	-
Charitable activities	3	346,636.84	346,636.84
Other trading activities	4	-	-
Total		346,636.84	346,636.84
Expenditure on:			
Raising funds	5	9,762.04	9,762.04
Charitable activities	6	263,798.44	263,798.44
Total		273,560.48	273,560.48
Net income/(expenditure)		73,076.36	73,076.36
Net movement in funds		73,076.36	73,076.36
Reconciliation of funds:			
Total funds brought forward		58,275.91	58,275.91
Total funds carried forward		131,352.27	131,352.27

BALANCE SHEET

FOR THE YEAR ENDED 05 April 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £
Current assets			
Debtors	8	11,328.35	11,328.35
Cash at bank and in hand	9	120,429.82	120,429.82
Total current assets		131,758.17	131,758.17
Creditors: amounts falling due within one year	10	633.90	633.90
Net current assets/(liabilities)		131,124.27	131,124.27
Total net assets or liabilities		131,124.27	131,124.27
Funds of the Charity			
Unrestricted funds	11	131,352.27	131,352.27
Restricted income funds	11		-
Endowment funds	11		-
Total funds		131,352.27	131,352.27

The financial statements were approved by the Board on 11-Feb-2025 and signed on its behalf by:

MOORGATE EARLY YEARS CENTRE
Judit Leszkovar

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2 Income from Donations and Legacies

Analysis	Total funds 2024 £
General grants provided by Government/other charities	-
	-
	<u> </u>

3 Income from Charitable Activities

Analysis	Unrestricted funds £	Total funds 2024 £
Sale of service	346,636.84	346,636.84
	<u>346,636.84</u>	<u>346,636.84</u>

4 Income from Other Trading Activities

Analysis	Total funds 2024 £
Events	-
	<u>-</u>
	<u>-</u>

5 Expenditure on Raising Funds

Analysis	Total funds 2024 £
Support Costs	9,762.04
	<u>9,762.04</u>

6 Expenditure on Charitable Activities

Analysis	Total funds 2024 £
Charity management & administartio	28,744.29
Charity running cost	5,980.62
Cost of services	676.83
Employee costs	2,499.62
Printing and stationery	1,694.25
Legal/professional fees	5,002.17
Wages and salaries	146,476.21
Staff costs	62,458.40
Support Costs	10,266.04
	<u>263,798.44</u>

7 Support Costs

Analysis	Total funds 2024 £
Staff costs	19,524.09
Governance Costs	
Accountants fees	504.00
	<u>20,028.09</u>

8 Debtors: Amounts falling due within one year

	Total funds 2024
	£
Trade debtors	11,328.35
	<u>11,328.35</u>

9 Cash at bank and in hand

	Total funds 2024
	£
Moorgate Early Years Centre	120,429.82
	<u>120,429.82</u>

10 Creditors: Amounts falling due within one year

	Total funds 2024
	£
Trade creditors	633.90
	<u>633.90</u>

11 Charity funds

11.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
General Fund	58,275.91	346,636.84	(273,560.48)	-	-	131,352.27
Total	58,275.91	346,636.84	(273,560.48)	-	-	131,352.27

11.2 Transfers between funds

This Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-



Section A

Independent Examiner's Report

Report to the trustees	MOORGATE EARLY YEARS CENTRE		
On accounts for the year ended	05/04/2024	Charity no (if any)	1175215
	Set out on pages 8		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **05/04/2024**

Responsibilities and basis of report

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

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICPA.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: *Judit Leszkovar* Date: 11/02/2025

Name: Judit Leszkovar

Relevant professional qualification(s) or body (if any): Certified Practising Accountant
ICPA :JLB010

Address: J.L Bookkeeping and Advice Services Ltd
Paddock Business Centre, 2 Paddock Road Skelmersdale
WN8 9PL

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

N/A

MOORGATE EARLY YEARS CENTRE

England & Wales - Charity number 1175215

Accounts



Trustees' Annual Report for the period

From

06/04/2022 To

05/04/2023

Charity name: MOORGATE EARLY YEARS CENTRE

Charity registration number: 1775215

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>To provide a high quality of care and facilities for recreation and educational development to those children under the statutory school age.</p> <p>To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the educational, developmental and other needs of their children.</p> <p>To provide the necessary facilities for the daily care, recreation and education of children during out of school hours including school holidays.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Providing purposeful activities for early years children for them to learn through play. To ensure that all children's needs are met and they progress in their learning and development.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	As Trustees, we have regards to the guidance issued by the Charity Commission.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related	Para 1.38	

investment		
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Munchkins childcare is continuing to provide childcare for early years children. We are teaching our children through purposeful play to develop their learning and development.</p> <p>Munchkins childcare meets the needs of the community, reaching out to vulnerable children and making referrals for children and their families that need multi-professional support.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		
-------	--	--

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Munchkins position remains positive. Munchkins Childcare have been able to provide good and effective childcare for the period. No monies owed.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold 3 months wages in reserve to cover any pay in the event of redundancy.
Amount of reserves held	Para 1.22	£45,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO Foundation Constitution
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Moorgate Early Years Centre
Other name the charity uses	Munchkins Childcare
Registered charity number	1175215
Charity's principal address	Moorgate Ormskirk Lancashire L39 4RY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gemma Hampson			
2	Paul Nelson			
3	Sarah McDonough			
4	Rachael Towersey			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	G Hill	
Full name(s)	Gemma Hill	
Position (eg Secretary, Chair, etc)	Setting Manager	
Date	22/08/2024	

Registered Charity Number :- 1175215

MOORGATE EARLY YEARS CENTRE
a Charitable Incorporated Organisation
FINANCIAL STATEMENTS

FOR THE YEAR END
05 April 2023

MOORGATE EARLY YEARS CENTRE
MOORGATE NURSERY SCHOOL & MUNCHKINS CHILDCARE
MOORGATE

ORMSKIRK
01695581714

sarahonevman@munchkinschildcare.org

STATEMENT OF FINANCIAL ACTIVITIES	3
BALANCE SHEET	4
NOTES TO THE FINANCIAL STATEMENTS	5

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 05 April 2023

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total Funds 2023 £
Incoming resources					
Income and endowments from:					
Donations and legacies	2	45,357.85	0.00	0.00	45,357.85
Charitable activities	3	225,597.73	0.00	0.00	225,597.73
Other trading activities	4	105.00	0.00	0.00	105.00
Total		271,060.58	0.00	0.00	271,060.58
Resources expended					
Expenditure on:					
Charitable activities	5	212,784.67	0.00	0.00	212,784.67
Total		212,784.67	0.00	0.00	212,784.67
Net income/(expenditure) before investment gains/(losses)		58,275.91	0.00	0.00	58,275.91
Net income/(expenditure)		58,275.91	0.00	0.00	58,275.91
Net movement in funds		58,275.91	0.00	0.00	58,275.91
Reconciliation of funds:					
Total funds brought forward		0.00	0.00	0.00	0.00
Total funds carried forward		58,275.91	0.00	0.00	58,275.91

MOORGATE EARLY YEARS CENTRE

BALANCE SHEET

FOR THE YEAR ENDED 05 April 2023

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total Funds 2023 £
Current assets					
Cash at bank and in hand	6	58,548.91	0.00	0.00	58,548.91
Total current assets		58,548.91	0.00	0.00	58,548.91
Creditors: amounts falling due within one year	7	273.00	0.00	0.00	273.00
Net current assets/(liabilities)		58,275.91	0.00	0.00	58,275.91
Total assets less current liabilities		58,275.91	0.00	0.00	58,275.91
Total net assets or liabilities		58,275.91	0.00	0.00	58,275.91
Funds of the Charity					
Unrestricted funds	8	58,275.91			58,275.91
Restricted income funds	8		0.00		0.00
Endowment funds	8			0.00	0.00
Total funds		58,275.91	0.00	0.00	58,275.91

The financial statements were approved by the Board on 09-Jan-2024 and signed on its behalf by:

MOORGATE EARLY YEARS CENTRE
Gemma Hill

1 Accounting Policies

1.1 Accounting Policies

1.2 Basis of preparation

1.3 Going concern

2 Income from Donations and Legacies

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023
Analysis	£	£	£	£
General grants provided by Government/other charities	45,357.85	0.00	0.00	45,357.85
Total	45,357.85	0.00	0.00	45,357.85

3 Income from Charitable Activities

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023
Analysis	£	£	£	£
Sale of service	225,597.73	0.00	0.00	225,597.73
Total	225,597.73	0.00	0.00	225,597.73

4 Income from Other Trading Activities

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023
Analysis	£	£	£	£
Events	105.00	0.00	0.00	105.00
Total	105.00	0.00	0.00	105.00

5 Expenditure on Charitable Activities

Analysis	Total funds 2023 £
Charity management & administartio	36,066.08
Charity running cost	6,853.82
Employee costs	4,310.83
Wages and salaries	164,694.46
Staff costs	859.48
Total	212,784.67

6 Cash at bank and in hand

	Total funds 2023 £
Moorgate Early Years Centre	58,548.91
Total	58,548.91

7 Creditors: Amounts falling due within one year

	Total funds 2023 £
Trade creditors	273.00
Total	273.00

8 Charity funds

8.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
------------	--	--------	-------------	-----------	---------------------	--

	£	£	£	£	£	£
Unrestricted funds						
General Fund	0.00	271,060.58	(212,784.67)	0.00	0.00	58,275.91
Total	0.00	271,060.58	(212,784.67)	0.00	0.00	58,275.91

8.2 Transfers between funds

This Year

	Amount £
Between unrestricted and restricted funds	0.00
Between endowment and restricted funds	0.00
Between endowment and unrestricted funds	0.00



Section A

Independent Examiner's Report

Report to the trustees	MOORGATE EARLY YEARS CENTRE		
On accounts for the year ended	05/04/2023	Charity no (if any)	1175215
	Set out on pages 7		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **05/04/2023**.

Responsibilities and basis of report

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

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICPA.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: **Date:**

Name:

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

Address: J.L Bookkeeping and Advice Services Ltd
Paddock Business Centre, 2 Paddock Road Skelmersdale
WN8 9PL

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

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

N/A

MOORGATE EARLY YEARS CENTRE

England & Wales - Charity number 1175215

Accounts



Trustees' Annual Report for the period

From

06/04/2021 To

05/04/2022

Charity name: MOORGATE EARLY YEARS CENTRE

Charity registration number: 1775215

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>To provide a high quality of care and facilities for recreation and educational development to those children under the statutory school age.</p> <p>To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the educational, developmental and other needs of their children.</p> <p>To provide the necessary facilities for the daily care, recreation and education of children during out of school hours including school holidays.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Providing purposeful activities for early years children for them to learn through play. To ensure that all children's needs are met and they progress in their learning and development.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	As Trustees, we have regards to the guidance issued by the Charity Commission.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related	Para 1.38	

investment		
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Munchkins childcare is continuing to provide childcare for early years children. We are teaching our children through purposeful play to develop their learning and development.</p> <p>Munchkins childcare meets the needs of the community, reaching out to vulnerable children and making referrals for children and their families that need multi-professional support.</p> <p>We have also put on sensory activities, such as sing and sign, baby massage and Spanish classes for children in the setting however this was impacted from March 2020 by the COVID pandemic.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		
-------	--	--

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Munchkins position remains positive however this was a difficult period financially with Munchkins still feeling the impact of COVID along with rising costs in terms of staffing, energy prices, resources and our Service Level Agreement and room rental with Lancashire County Council. Munchkins Childcare have been able to provide good and effective childcare for the period. No monies owed.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold 3 months wages in reserve to cover any pay in the event of redundancy.
Amount of reserves held	Para 1.22	£45,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO Foundation Constitution
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Moorgate Early Years Centre
Other name the charity uses	Munchkins Childcare
Registered charity number	1175215
Charity's principal address	Moorgate Ormskirk Lancashire L39 4RY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gemma Hampson			
2	Paul Nelson			
3	Sarah McDonough			
4	Rachael Towersey			
5				
6				
7				
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19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	G Hill	
Full name(s)	Gemma Hill	
Position (eg Secretary, Chair, etc)	Setting Manager	
Date	05/02/2023	

ACTUAL Income & Expenditure 2021-22

Income														
	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Period 13	YEAR TOTALS
Income	9,419.07	19,500.09	13,352.01	9,577.02	7,955.30	14,707.36	12,570.88	12,004.90	14,234.78	7,754.60	14,274.04	12,754.40	6,617.15	154,721.60
Funding	514.80		9,434.68		768.84	9,633.78			14,015.40		3,072.87		851.40	38,291.77
Job Retention Scheme						4,624.51								4,624.51
COVID Grant		6,603.00												6,603.00
Misc							59.74		307.40					367.14
Total Income	9,933.87	26,103.09	22,786.69	9,577.02	8,724.14	28,965.65	12,630.62	12,004.90	28,557.58	7,754.60	17,346.91	12,754.40	7,468.55	204,608.02
Expenditure														
	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Period 13	
Staffing Costs														
Total Staffing Cost		16,289.30	13,690.02	14,725.04	12,997.40	19,075.64	13,674.67	15,534.87	15,230.85	14,358.94	13,379.59	15,677.04	14,313.70	178,947.06
Other Costs														
Additional Staffing Costs	657.53	103.20				155.26		882.88						1,798.87
Additional Lessons														0.00
Advertising														0.00
Cleaning/Hygiene Supplies	216.00	100.37	16.23	651.76	141.49	17.97	19.48	14.00	16.96	12.26	76.03	5.98	4.84	1,293.37
DBS Checks		52.00			65.00	259.00	104.00							480.00
Equipment/Furniture	40.00		56.94			37.36	71.93	20.00	45.00			13.24	8.00	292.47
HR	224.30	224.30	224.30	231.03		462.06	231.03	231.03	231.03	231.03	231.03	231.03		2,752.17
ICT/Computer Software	32.40	113.58	115.44	119.44	110.22	110.10	463.70	135.19	142.80	140.53	138.07	142.98	111.54	1,875.99
Insurance						795.02								795.02
Miscellaneous						7.95	51.79							59.74
Money Paid in Error														0.00
Office/ Stationary				9.00		39.93	109.26				178.44			336.63
Ofsted/Registration Fees	385.00		166.00	220.00			101.88	109.30	102.00		316.94	229.64		1,630.76
Party/Prizes/B'day Cards			26.38	5.50		13.98	0.59	15.00	92.98					154.43
Premises Costs														0.00
Recruitment Costs														0.00
Resources		90.26	393.29			115.56	180.41	130.02	119.83	7.00	74.29	20.34	35.30	1,166.30
Training		360.00		275.00					169.70		50.00			854.70
Uncashed cheques/Refunds				140.00		105.25		290.44	357.95	20.00		50.00		963.64
Rising 3's & 3yo Cont		570.57						271.85						842.42
Snack	51.27	81.50	44.52	29.16	82.53	84.48	72.49	92.65	51.07	64.67	122.74	126.87	60.88	964.83
Banking Charges														0.00
SLA		793.67	1,624.41	1,599.25		5,797.49				6,995.50		3,198.50		20,008.82
Total Other Costs	1,606.50	18,778.75	16,357.53	18,005.18	13,396.64	27,077.05	15,081.23	17,727.23	16,560.17	21,829.93	14,567.13	19,695.62	14,534.26	215,217.22
In Month Surplus/Deficit	8,327.37	7,324.34	6,429.16	-8,428.16	-4,672.50	1,888.60	-2,450.61	-5,722.33	11,997.41	-14,075.33	2,779.78	-6,941.22	-7,065.71	-10,609.20

**Moorgate Munchkins Account
Year Ended 6 April 2022**

Expenditure		Income	
Food Baking and Snacks	965	Income	154,722
School Resources	1,166	LCC Funding & Payments	38,292
Party Presents and Prizes	154	Sundry Income	367
Salaries and NI	180,746	Job Retention Scheme	4,625
Staff Training	1,335	LCC COVID Support Fund	6,603
Stationary	337		
Registrations and Subscriptions	1,631		
Cleaning	1,293		
Rising 3's and 3yo Contribution	842		
Equipment	292		
Computer Software/IT	1,876		
Insurance	795		
HR	2,752		
SLA Contributions & Room Hire	20,009		
Misc	60		
Refunds	964		
	<u>215,217</u>		<u>204,608</u>
Closing Bank Balances		Opening Bank Balances	
Current account balance @ 05/04/2022	26,834	Current account balance @ 06/04/2021	39,228
Cash in hand @ 05/04/2022	1,784		
	<u><u>243,836</u></u>		<u><u>243,836</u></u>

MOORGATE EARLY YEARS CENTRE

England & Wales - Charity number 1175215

Accounts



Trustees' Annual Report for the period

From **06/04/2020** To **05/04/2021**

Charity name: **MOORGATE EARLY YEARS CENTRE**

Charity registration number: **1775215**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>To provide a high quality of care and facilities for recreation and educational development to those children under the statutory school age.</p> <p>To enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the educational, developmental and other needs of their children.</p> <p>To provide the necessary facilities for the daily care, recreation and education of children during out of school hours including school holidays.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Providing purposeful activities for early years children for them to learn through play. To ensure that all children's needs are met and they progress in their learning and development.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	As Trustees, we have regards to the guidance issued by the Charity Commission.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related	Para 1.38	

investment		
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Munchkins childcare is continuing to provide childcare for early years children. We are teaching our children through purposeful play to develop their learning and development.</p> <p>Munchkins childcare meets the needs of the community, reaching out to vulnerable children and making referrals for children and their families that need multi-professional support.</p> <p>We have also put on sensory activities, such as sing and sign, baby massage and Spanish classes for children in the setting however this was impacted from March 2020 by the COVID pandemic.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		
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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Munchkins position remains positive however this was a difficult period financially. Our agreement with Lancashire County Council for HR & Payroll and IT, Computing & Telephone services came to an end as part of a new Service Level Agreement issued to us by the council. This meant that we had large additional set up expenses in terms of the above as we moved to operate independently in the areas concerned.</p> <p>Munchkins Childcare have been able to provide good and effective childcare for the period. No monies owed.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We hold 3 months wages in reserve to cover any pay in the event of redundancy.
Amount of reserves held	Para 1.22	£45,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO Foundation Constitution
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Moorgate Early Years Centre
Other name the charity uses	Munchkins Childcare
Registered charity number	1175215
Charity's principal address	Moorgate Ormskirk Lancashire L39 4RY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gemma Hampson			
2	Paul Nelson			
3	Sarah McDonough			
4	Rachael Towersey			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	G Hampson	
Full name(s)	Gemma Hampson	
Position (eg Secretary, Chair, etc)	Manager	
Date	29/03/2022	

ACTUAL Income & Expenditure 2020-21

Income														
	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Period 13	YEAR TOTALS
Income	1,348.86	998.83	1,670.58	6,935.73	8,448.01	12,673.44	9,034.88	13,147.02	11,578.06	4,763.10	21,544.49	13,398.99	4,121.06	109,663.05
Funding			3,381.04					5,005.22	5,542.74		2,066.80	1,704.39		17,700.19
Students														0.00
Job Retention Scheme				23,560.63	9,408.54		8,051.13					2,675.81		43,696.11
LCC COVID Support													6,621.62	6,621.62
Misc														390.00
Total Income	1,348.86	998.83	5,051.62	30,496.36	17,856.55	12,673.44	17,086.01	18,152.24	17,120.80	4,763.10	23,611.29	17,779.19	10,742.68	178,070.97
Expenditure														
	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Period 13	
Staffing Costs														
Total Staffing Cost		12,901.84	9,516.93	9,748.80	14,337.95	13,270.18	10,331.99	13,653.68	9,953.37	12,497.78	12,053.16	14,041.93	13,060.84	145,368.45
Other Costs														
Additional Staffing Costs					200.00			1,987.66				596.23		2,783.89
Additional Lessons	105.00													105.00
Advertising														0.00
Cleaning/Hygiene Supplies				15.20	13.97	67.46	100.20	813.73	10.00	15.96		24.83		1,061.35
DBS Checks					13.00	78.00		104.00						195.00
Equipment/Furniture			27.00	19.98		291.97		43.29						382.24
HR	222.00	222.00	222.00	224.30	224.30	366.44	224.30		448.60	224.30	224.30	224.30		2,826.84
ICT/Computer Software	32.40	85.88	79.80	67.20	112.73	110.63	307.27	107.88	110.28	294.63	104.22	149.88	267.04	1,829.84
Insurance							696.76							696.76
Miscellaneous				216.00			15.00	37.10		160.00				428.10
Money Paid in Error														0.00
Office/ Stationary								215.40		7.80		189.20		412.40
Ofsted/Registration Fees			166.00				220.00	192.50				240.00		818.50
Party/Prizes/B'day Cards								1.00	6.99					7.99
Premises Costs												4,500.00		4,500.00
Recruitment Costs														0.00
Resources					14.35	17.65	10.55		12.84	1.50		20.98		77.87
Training							40.00					34.00		74.00
Uncashed cheques/Refunds				257.25	403.75	187.28		77.05				233.37		1,158.70
Rising 3's & 3yo Cont								239.88				826.50	1,586.70	2,653.08
Snack			14.05	58.31	84.63	70.87	86.00	79.04	27.88	5.70	53.57	48.22	6.55	534.82
Banking Charges	6.50				6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50		58.50
SLA												14,550.00		14,550.00
Total Other Costs	365.90	13,209.72	10,025.78	10,607.04	15,411.18	14,466.98	12,038.57	17,558.71	10,576.46	13,214.17	12,441.75	35,685.94	14,921.13	180,523.33
In Month Surplus/Deficit	982.96	-12,210.89	-4,974.16	19,889.32	2,445.37	-1,793.54	5,047.44	593.53	6,544.34	-8,451.07	11,169.54	-17,906.75	-4,178.45	-2,842.36

Moorgate Munchkins Account
Year Ended 5 April 2021

Expenditure		Income	
Food Baking and Snacks	535	Income	109,663
School Resources	183	LCC Funding & Payments	17,700
Party Presents and Prizes	8	Sundry Income	390
Salaries and NI	148,152	Job Retention Scheme	43,696
Staff Training	269	LCC COVID Support Fund	6,622
Stationary	412		
Registrations and Subscriptions	819		
Cleaning	1,061		
Room Hire	4,500		
Equipment	382		
Computer Software/IT	1,830		
Insurance	697		
HR	2,827		
SLA Contributions	17,203		
Misc	1,587		
Banking Charges	56		
	<u>180,521</u>		<u>178,071</u>
Closing Bank Balances		Opening Bank Balances	
Current account balance @ 05/04/2021	39,228	Current account balance @ 05/04/2020	42,935
Cash in hand @ 05/04/2020	1,257		
	<u><u>221,006</u></u>		<u><u>221,006</u></u>