



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## 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.<br><br>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<br>(trust deed, royal charter)   | Para 1.25 |                             |
| How is the charity constituted?<br>(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<br>Ormskirk<br>Lancashire<br>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 |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

#### 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

|  |                 |  |
|--|-----------------|--|
| <b>Signature(s)</b>                        | G Hill          |  |
| <b>Full name(s)</b>                        | Gemma Hill      |  |
| <b>Position (eg Secretary, Chair, etc)</b> | Setting Manager |  |
| <b>Date</b>                                | 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](mailto:sarahonevman@munchkinschildcare.org)**

STATEMENT OF FINANCIAL ACTIVITIES ..... 3

BALANCE SHEET ..... 4

NOTES TO THE FINANCIAL STATEMENTS ..... 5

# MOORGATE EARLY YEARS CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 05 April 2023

| Recommended categories by activity                               | Notes | Unrestricted funds<br>£ | Restricted income funds<br>£ | Endowment funds<br>£ | Total Funds 2023<br>£ |
|--|-------|-------------------------|------------------------------|----------------------|-----------------------|
| <b>Incoming resources</b>  |       |                         |                              |                      |                       |
| <b>Income and endowments from:</b>                               |       |                         |                              |                      |                       |
| 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                |
| <b>Total</b>   |       | <b>271,060.58</b>       | <b>0.00</b>                  | <b>0.00</b>          | <b>271,060.58</b>     |
| <b>Resources expended</b>  |       |                         |                              |                      |                       |
| <b>Expenditure on:</b>   |       |                         |                              |                      |                       |
| Charitable activities  | 5     | 212,784.67              | 0.00                         | 0.00                 | 212,784.67            |
| <b>Total</b>   |       | <b>212,784.67</b>       | <b>0.00</b>                  | <b>0.00</b>          | <b>212,784.67</b>     |
| <b>Net income/(expenditure) before investment gains/(losses)</b> |       | <b>58,275.91</b>        | <b>0.00</b>                  | <b>0.00</b>          | <b>58,275.91</b>      |
| <b>Net income/(expenditure)</b>                                  |       | <b>58,275.91</b>        | <b>0.00</b>                  | <b>0.00</b>          | <b>58,275.91</b>      |
| <b>Net movement in funds</b>                                     |       | <b>58,275.91</b>        | <b>0.00</b>                  | <b>0.00</b>          | <b>58,275.91</b>      |
|  |       |                         |                              |                      |                       |
| Reconciliation of funds:   |       |                         |                              |                      |                       |
| Total funds brought forward                                      |       | 0.00                    | 0.00                         | 0.00                 | 0.00                  |
| <b>Total funds carried forward</b>                               |       | <b>58,275.91</b>        | <b>0.00</b>                  | <b>0.00</b>          | <b>58,275.91</b>      |

# MOORGATE EARLY YEARS CENTRE

## BALANCE SHEET

FOR THE YEAR ENDED 05 April 2023

| Recommended categories by activity             | Notes | Unrestricted funds<br>£ | Restricted income funds<br>£ | Endowment funds<br>£ | Total Funds 2023<br>£ |
|--|-------|-------------------------|------------------------------|----------------------|-----------------------|
| 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             |
|  |       |                         |                              |                      |                       |
| <b>Total assets less current liabilities</b>   |       | <b>58,275.91</b>        | <b>0.00</b>                  | <b>0.00</b>          | <b>58,275.91</b>      |
| <b>Total net assets or liabilities</b>         |       | <b>58,275.91</b>        | <b>0.00</b>                  | <b>0.00</b>          | <b>58,275.91</b>      |
| 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                  |
| <b>Total funds</b>                             |       | <b>58,275.91</b>        | <b>0.00</b>                  | <b>0.00</b>          | <b>58,275.91</b>      |

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        |
| <b>Total</b>  | <b>45,357.85</b>   | <b>0.00</b>             | <b>0.00</b>     | <b>45,357.85</b> |

## 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        |
| <b>Total</b>    | <b>225,597.73</b>  | <b>0.00</b>             | <b>0.00</b>     | <b>225,597.73</b> |

## 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           |
| <b>Total</b> | <b>105.00</b>      | <b>0.00</b>             | <b>0.00</b>     | <b>105.00</b>    |

## 5 Expenditure on Charitable Activities

| Analysis                           | Total funds 2023<br>£ |
|------------------------------------|-----------------------|
| 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                |
| <b>Total</b>                       | <b>212,784.67</b>     |

## 6 Cash at bank and in hand

|                             | Total funds 2023<br>£ |
|-----------------------------|-----------------------|
| Moorgate Early Years Centre | 58,548.91             |
| <b>Total</b>                | <b>58,548.91</b>      |

## 7 Creditors: Amounts falling due within one year

|                 | Total funds 2023<br>£ |
|-----------------|-----------------------|
| Trade creditors | 273.00                |
| <b>Total</b>    | <b>273.00</b>         |

## 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 |
|------------|-------------------------------|--------|-------------|-----------|------------------|-------------------------------|
|------------|-------------------------------|--------|-------------|-----------|------------------|-------------------------------|

MOORGATE EARLY YEARS CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 05 April 2023

|                    | £    | £          | £            | £    | £    | £         |
|--------------------|------|------------|--------------|------|------|-----------|
| 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<br>£ |
|---|-------------|
| 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: *Judit Leszkovar*

Date: 09/01/2024

Name: Judit Leszkovar

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

Certified Practising Accountant  
ICPA :JLB010

|                 |  |
|-----------------|--|
| <b>Address:</b> | 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