



CHARITY COMMISSION
FOR ENGLAND AND WALES

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			
5				
6				
7				
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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

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	13/02/2025	

MOORGATE EARLY YEARS CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR END
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

MOORGATE EARLY YEARS CENTRE

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	-
	-

3 Income from Charitable Activities

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

4 Income from Other Trading Activities

Analysis	Total funds 2024
	£
Events	-
	-
	-

5 Expenditure on Raising Funds

Analysis	Total funds 2024
	£
Support Costs	9,762.04
	9,762.04

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
	263,798.44

7 Support Costs

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

8 Debtors: Amounts falling due within one year

Total funds 2024
£
11,328.35
11,328.35

Trade debtors

9 Cash at bank and in hand

Total funds 2024
£
120,429.82
120,429.82

Moorgate Early Years Centre

10 Creditors: Amounts falling due within one year

Total funds 2024
£
633.90
633.90

Trade creditors

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
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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