



CHARITY COMMISSION
FOR ENGLAND AND WALES

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	<p>Munchkins position remains positive despite increased expenditure and overheads.</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 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.</p>
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	
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)

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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

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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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: *Judit Leszkovar*

Date: 27/10/2025

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