



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Muskham Preschool

On accounts for the year
ended

31 August 2025

Charity no
(if any)

1036670

Set out on pages

1 and 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended 31 August 2025

Responsibilities and
basis of report

As the charity trustees of the Trust, 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 the applicable Directions given by the Charity Commission
under section 145(5)(b) of the Act.

Independent
examiner's statement

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

- accounting records were not kept in accordance with section 130 of
the Act or
- the accounts do not accord with the accounting records

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

Signed:

M. J. ~~~~~ MAAT

Date:

30.10.2025

Name:

Melanie Newmarch MAAT

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

AAT

Address:

K J Eaton & Co (Accountants) Ltd

Edwinstowe House, Centre for Business Excellence

Edwinstowe, Nottinghamshire NG21 9PR

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

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Report to the trustees members of Muskhani Fashool	
On accounts for the year ended 31 August 2025	Charity no. 1038870
Set out on pages 1 and 2	
I report to the trustees or my examination of the accounts of the above charity (the Trust) for the year ended 31 August 2025.	
As the charity trustees of the Trust, 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 the applicable Directions given by the Charity Commission under section 145(3)(b) of the Act.	
I have completed my examination; I confirm that no material matters have come to my attention (other than those disclosed below) in connection with the examination which gives me cause to believe that in any material respect:	
<ul style="list-style-type: none"> • accounting records were not kept in accordance with section 130 of the Act or • the accounts do not accord with the accounting records 	
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.	
Signed: 	Date: 1st October 2025
Name: Melanie Newmarch MAA	
Relevant professional qualification(s) or body (if any): AAT	
Address: K J Eaton & Co (Accountants) Ltd Edwinhouse House, Centre for Business Excellence	

MUSKHAM PRESCHOOL
Charity Number 1036670

Receipts and Payments Account for the Year Ended 31 August 2025

	<u>2025</u>	<u>2024</u>
	£	£
Income		
Fees	11405	22102
Funding	92261	58172
Fundraising	1314	1165
Grants & Donations	10005	1062
Bank Interest	727	489
Other Income	2227	1257
	<u>117939</u>	<u>84246</u>
Expenditure		
Rent	9617	6960
Salaries	72808	69706
Staff Costs and Training	411	654
Fundraising Expenses	25	-
Renewal Expenses	609	-
Insurance PPA Membership/Subscriptions	1524	921
Toys and Equipment	6887	2447
Telephone and Treasurer Expenses	120	252
Administration	1565	5471
Advertising	255	-
Accountancy	864	864
Breakfast Supplies	1011	784
Extra curriculum expenses	2677	-
Uniform	803	-
MacBook	1078	-
Donations	927	-
	<u>101181</u>	<u>88059</u>
Surplus/(Deficit) for the Year	<u>16758</u>	<u>(3813)</u>

Balance Sheet at 31 August 2025

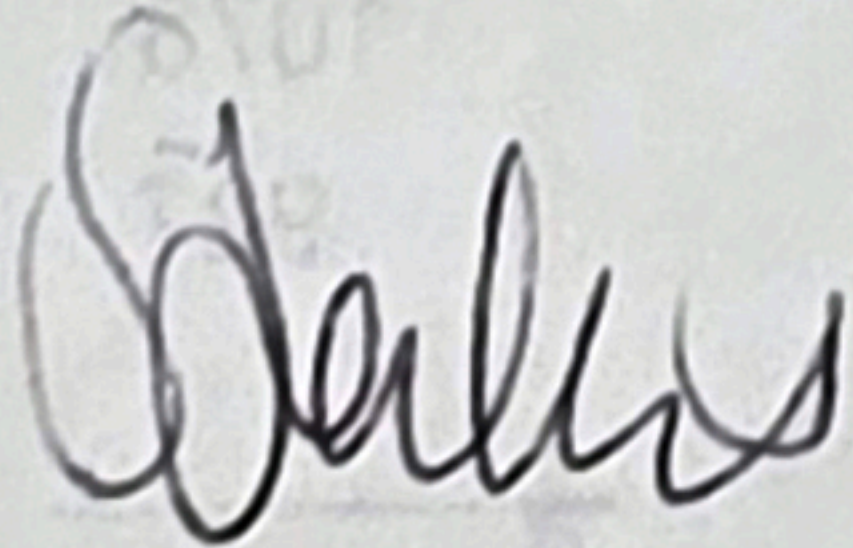
	2025	2024
	£	£
Cash at Bank		
Deposit Account	46866	36138
Current Account	17518	11435
Cash in Hand	84	137
	<hr/>	<hr/>
Net Assets	64468	47710
	<hr/>	<hr/>

Represented By:
Accumulated Fund

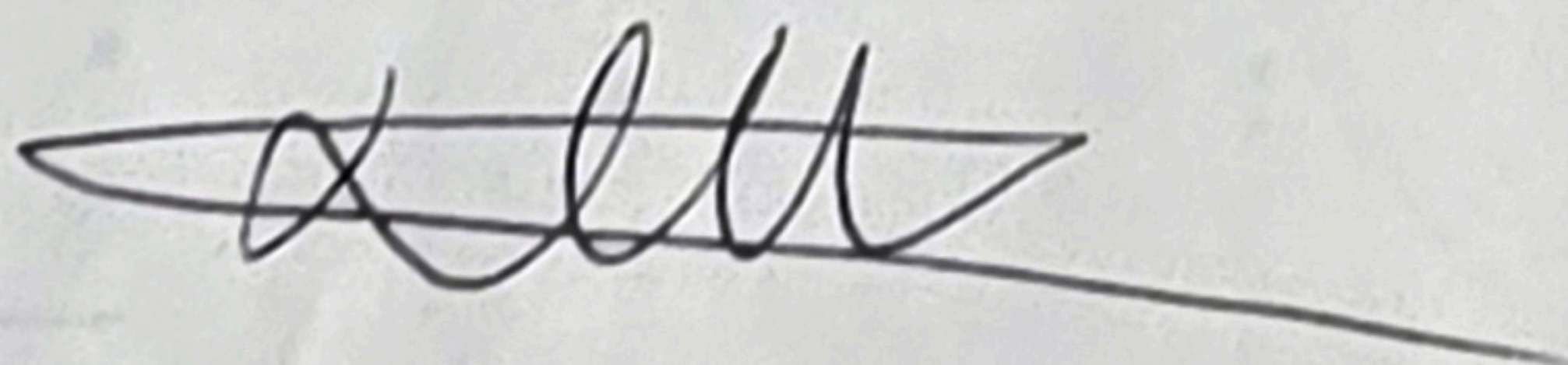
Balance as at 1 September	47710	51523
Surplus/(Deficit) for the Year	16758	(3813)
	<hr/>	<hr/>
Balance at 31 August	64468	47710
	<hr/>	<hr/>

These accounts were approved by the Trustees on

Sophie Jenkins
Chairperson



Holly Leonard
Treasurer



Trustee Report

Aims and Purpose

Muskham Preschool aims to provide affordable childcare to serve the local community, from Tuesday to Friday during school term time, within the hours of 8am to 4pm. The setting also offers these hours on Tuesdays and Thursdays outside of term time, as part of a holiday club provision. Located at the local community centre renting a room and kitchen facilities, the setting also has access to its own gated outdoor play area. Secure access to North Muskham Community playing field and park is also available. The children attending playgroup age 18 months-4, are a mixture of fee-paying children and those receiving government funding. At the start of September 2024, there were 24 children enrolled in the setting.

Structure, governance and management

Preschool is regulated by Ofsted and following its most recent inspection in July 2023, has maintained its GOOD rating. Preschool is managed daily at ground level by the manager Helen Walters, who holds level 3 childcare NVQ and SENCO qualifications and is undergoing her level 5 qualification. The three other staff members, including Deputy manager Alicia Hewerdine, and all are level 3 trained. We occasionally utilise bank staff who are trained or untrained, with full DBS checks. Staffing ratios and minimum qualifications are always in line with the Statutory Framework for the Early Years Foundation Stage guidelines. Staff have regular access to training which is encouraged and supported. The Preschool is governed by a committee comprised of prospective, retrospective or current parents of children, who will or have previously accessed the childcare setting. The committee consists of parents with a passion to continue the local provisions of quality and affordable childcare in their community. Currently, there are 8 trustees who make up the committee. All trustees require DBS checks via Ofsted. Termly meetings are held by committee as well as an annual AGM, to address the general running of the Preschool. We comply with the charity commission guidance in how we run our committee and make decisions. Meetings are held as required for any other issues.

Achievements and performance

Fee-paying and funded places for this financial year (2024-25) amounted to an income of £103,666, an increase compared to £80,273 in 2023-24. Preschool have benefitted from the new early years childcare funding legislation which took effect in September 2024 and provides working parents with 15 hours of funding per week for children over the age of nine months, though Preschool is only equipped to enrol children aged from 18 months. The holiday club, in which the setting opens on Tuesdays and Thursdays throughout school holidays and requires two members of staff to operate, also continues to be well attended.

There was a slight increase in wage expenditure to £72,808, from £69,706 in 2023-24. All staff members received a pay increase from April 2025, three of which saw staff salaries rise from £10.42 to £12.21 per hour, in line with the national living wage increase. A rise

in rental fees for the premises, which has been in effect since April 2024, has also resulted in an increase in rental costs for the year to £9,617, compared to £6,960 in 2023-24.

Preschool committee and management took steps to offset the increase in operational costs and try to generate new sources of income. A fee increase was introduced from April which saw the hourly rate increase from £5.25 to £6. Parents were also invited to contribute a non-mandatory 'consumables' fee towards snacks, outings and extra-curricular activities, such as Caterpillar Music, which continue to be provided by the Preschool. Fundraising efforts continued to happen regularly in the form of cake sales, as well as Easter bonnet parades, sponsored Smartie tubes and sports day which resulted in a total of £1,314 being raised. In addition, Preschool also received a £10,000 technology grant, which enabled the replacement of important equipment which was no longer fit for purpose, such as a replacement laptop, phone and iPads for organisational use in setting. Interactive toys and supplies were also purchased for the children. Some of the items include a child's digital camera, a digital camera bird feeder, Tonies box and stories, BeeBot STEM robot, illuminated mark-making boards, microphones and an interactive white board. This is reflected in the increase seen in toy and equipment expenditure to £6,887.

Preschool also recognises how vital staff training is and the value it brings not only for individual staff development but for the children who attend the setting. This financial year, Preschool has invested £411 in training courses for employees.

We ended the 2024-25 financial year with a balance of £17,517.93 in the current account. The financial report shows that on the whole, there was a surplus of £16,758 for the financial year 2024-25.

Reserves policy and going forward

Preschool needs to run with some reserves, year to year child numbers can vary and reserves ensure our ability to provide a service with variable income. At present, we do not anticipate a significant increase in the number of children attending the setting, although we have had enquiries from prospective parents. Wages will also rise again in April 2026 with the national minimum wage increase, so we need to acknowledge the greater demand this will have on day-to-day income. There remains a nursery in very close proximity to Preschool offering extended hours, as well as the adjacent Muskhams Primary School which provides an extended F1 offering which can impact our numbers and as a result, our income. At the end of the financial year 2025, the savings account has a balance of £46,865.98. This provides some stability for Preschool regarding maintaining staff hours going forward into the next financial year.

Plans are also in place to extend our opening hours to include Mondays from January 2026, following engagement with parents about whether extended opening hours would be valuable. Although this will mean a slight increase in rental and staffing costs, it

could provide further income opportunities with both current and potential parents. We will continue to scrupulously look at finances and react accordingly.