

MAAHAD NEIGHBOURHOOD NURSERY

England & Wales · Charity number 1142064

Details

Other names M N N

Status Registered

Legal form Trust

Company number [06051327](#)

Registered 2011-05-24

Register [View on the Charity Commission register](#)

Contact

Address 53 Fishwick Parade
Preston
PR1 4XR

Phone 07973340667

Email shoyabumar@hotmail.co.uk

Activities

Objects: 1. TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER AND OVER SCHOOL AGE BY PROVIDING NURSERY FACILITIES UNDER THE NURSERY EDUCATION GRANT SCHEME.2. TO ASSIST PARENTS IN PROVIDING FOR THEIR CHILDREN'S EDUCATIONAL NEEDS THROUGH COMMUNITY GROUPS.3. TO PROVIDE PLAY FACILITIES AND RESOURCES WHICH ARE AGE RELEVANT.4. TO FURTHER DEVELOP OUR SERVICES IN EDUCATIONAL ACTIVITIES BEYOND NURSERY AGE CHILDREN.5. TO ASSIST IN THE PROVISION OF OTHER CHARITABLE SERVICES.

Activities: Our charity primarily operates as a pre-school nursery. The charity runs an Ofsted registered nursery catering for local children from the age of 2 years to 5 years.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£200,659	£81,894	-	-
2024-05-31	£80,509	£74,692	-	-
2023-05-31	£66,335	£75,622	-	-
2022-05-31	£54,778	£66,528	-	-
2021-05-31	£68,582	£41,309	-	-

Trustees

Name	Role	Appointed
ELYAS DESAI		
SHOYAB UMAR		2011-05-24
ZAKARIA DESAI		2011-05-24

MAAHAD NEIGHBOURHOOD NURSERY

England & Wales - Charity number 1142064

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2025
for
MAAHAD NEIGHBOURHOOD NURSERY**

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

MAAHAD NEIGHBOURHOOD NURSERY

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 MAY 2025**

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MAAHAD NEIGHBOURHOOD NURSERY

Report of the Trustees FOR THE YEAR ENDED 31 MAY 2025

The trustees present their report with the financial statements of the charity for the year ended 31 May 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1142064

Principal address

53 Fishwick Parade

Preston

Lancashire

PR1 4XR

Trustees

S Y Umar

Z Desai

E Desai

Approved by order of the board of trustees on 17 February 2026 and signed on its behalf by:

S Y Umar - Trustee

MAAHAD NEIGHBOURHOOD NURSERY

**Statement of Financial Activities
FOR THE YEAR ENDED 31 MAY 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		65,001	1
Charitable activities			
Provision of Services		135,658	80,508
Total		200,659	80,509
EXPENDITURE ON			
Charitable activities			
Provision of Services		61,961	63,523
Management and Administration		19,933	11,169
Total		81,894	74,692
NET INCOME		118,765	5,817
RECONCILIATION OF FUNDS			
Total funds brought forward		21,987	16,170
TOTAL FUNDS CARRIED FORWARD		140,752	21,987

The notes form part of these financial statements

MAAHAD NEIGHBOURHOOD NURSERY

**Balance Sheet
31 MAY 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	5	103	153
CURRENT ASSETS			
Debtors	6	1,466	1,278
Cash at bank and in hand		167,420	104,646
		<u>168,886</u>	<u>105,924</u>
CREDITORS			
Amounts falling due within one year	7	(28,237)	(84,090)
		<u>140,649</u>	<u>21,834</u>
NET CURRENT ASSETS			
		<u>140,752</u>	<u>21,987</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>140,752</u>	<u>21,987</u>
NET ASSETS			
		<u>140,752</u>	<u>21,987</u>
FUNDS			
Unrestricted funds	8	140,752	21,987
		<u>140,752</u>	<u>21,987</u>
TOTAL FUNDS			
		<u>140,752</u>	<u>21,987</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 February 2026 and were signed on its behalf by:

S Y Umar - Trustee

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements FOR THE YEAR ENDED 31 MAY 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 33% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2025

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Average Number of Employees	7	-
	<u>7</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1
Charitable activities	
Provision of Services	80,508
Total	<u>80,509</u>
EXPENDITURE ON	
Charitable activities	
Provision of Services	63,523
Management and Administration	11,169
Total	<u>74,692</u>
NET INCOME	5,817
RECONCILIATION OF FUNDS	
Total funds brought forward	16,170
TOTAL FUNDS CARRIED FORWARD	<u>21,987</u>

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2025

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 June 2024 and 31 May 2025	1,696
DEPRECIATION	
At 1 June 2024	1,543
Charge for year	50
At 31 May 2025	1,593
NET BOOK VALUE	
At 31 May 2025	103
At 31 May 2024	153

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments	1,466	1,278

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	1	214
Taxation and social security	77	32
Other creditors	28,159	83,844
	28,237	84,090

8. MOVEMENT IN FUNDS

	At 1/6/24 £	Net movement in funds £	At 31/5/25 £
Unrestricted funds			
General fund	21,987	118,765	140,752
TOTAL FUNDS	21,987	118,765	140,752

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2025

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	200,659	(81,894)	118,765
TOTAL FUNDS	<u>200,659</u>	<u>(81,894)</u>	<u>118,765</u>

Comparatives for movement in funds

	At 1/6/23 £	Net movement in funds £	At 31/5/24 £
Unrestricted funds			
General fund	16,170	5,817	21,987
TOTAL FUNDS	<u>16,170</u>	<u>5,817</u>	<u>21,987</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,509	(74,692)	5,817
TOTAL FUNDS	<u>80,509</u>	<u>(74,692)</u>	<u>5,817</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/6/23 £	Net movement in funds £	At 31/5/25 £
Unrestricted funds			
General fund	16,170	124,582	140,752
TOTAL FUNDS	<u>16,170</u>	<u>124,582</u>	<u>140,752</u>

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2025

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,168	(156,586)	124,582
TOTAL FUNDS	<u>281,168</u>	<u>(156,586)</u>	<u>124,582</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2025.

MAAHAD NEIGHBOURHOOD NURSERY

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 MAY 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	1
Donations	65,000	-
	65,001	1
Charitable activities		
Student Fees	135,658	80,508
	135,658	80,508
Total incoming resources	200,659	80,509
EXPENDITURE		
Charitable activities		
Wages	59,088	50,675
Purchases	1,620	1,733
Computer equipment	51	76
	60,759	52,484
Support costs		
Management		
Rent	10,000	10,000
Rates and water	1,502	867
Insurance	338	978
Light and heat	2,575	3,092
Telephone	1,214	1,132
Postage and stationery	806	143
Sundries	341	401
Repairs and Maintenance	340	1,261
Donations	1,250	1,500
Training	861	818
	19,227	20,192
Governance costs		
Accountancy and legal fees	1,908	2,016
	1,908	2,016
Total resources expended	81,894	74,692
	81,894	74,692
Net income	118,765	5,817
	118,765	5,817

MAAHAD NEIGHBOURHOOD NURSERY

England & Wales - Charity number 1142064

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2024
for
MAAHAD NEIGHBOURHOOD NURSERY**

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

MAAHAD NEIGHBOURHOOD NURSERY

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 MAY 2024**

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MAAHAD NEIGHBOURHOOD NURSERY

Report of the Trustees FOR THE YEAR ENDED 31 MAY 2024

The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1142064

Principal address

53 Fishwick Parade

Preston

Lancashire

PR1 4XR

Trustees

S Y Umar

Z Desai

E Desai

Approved by order of the board of trustees on 20 February 2025 and signed on its behalf by:

S Y Umar - Trustee

MAAHAD NEIGHBOURHOOD NURSERY

**Statement of Financial Activities
FOR THE YEAR ENDED 31 MAY 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1	-
Charitable activities			
Provision of Services		80,508	66,335
Total		<u>80,509</u>	<u>66,335</u>
EXPENDITURE ON			
Charitable activities			
Provision of Services		63,523	62,244
Management and Administration		11,169	13,378
Total		<u>74,692</u>	<u>75,622</u>
NET INCOME/(EXPENDITURE)		5,817	(9,287)
RECONCILIATION OF FUNDS			
Total funds brought forward		16,170	25,457
TOTAL FUNDS CARRIED FORWARD		<u><u>21,987</u></u>	<u><u>16,170</u></u>

The notes form part of these financial statements

MAAHAD NEIGHBOURHOOD NURSERY

**Balance Sheet
31 MAY 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	4	153	229
CURRENT ASSETS			
Debtors	5	1,278	51,288
Cash at bank and in hand		104,646	36,677
		<u>105,924</u>	<u>87,965</u>
CREDITORS			
Amounts falling due within one year	6	(84,090)	(72,024)
		<u>21,834</u>	<u>15,941</u>
NET CURRENT ASSETS			
		<u>21,987</u>	<u>16,170</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>21,987</u>	<u>16,170</u>
NET ASSETS/(LIABILITIES)			
		<u>21,987</u>	<u>16,170</u>
FUNDS			
Unrestricted funds	7	21,987	16,170
TOTAL FUNDS			
		<u>21,987</u>	<u>16,170</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 February 2025 and were signed on its behalf by:

S Y Umar - Trustee

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements FOR THE YEAR ENDED 31 MAY 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 33% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

MAAHAD NEIGHBOURHOOD NURSERY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2024**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Provision of Services	66,335
	<hr/>
EXPENDITURE ON	
Charitable activities	
Provision of Services	62,244
Management and Administration	13,378
	<hr/>
Total	75,622
	<hr/>
NET INCOME/(EXPENDITURE)	(9,287)
 RECONCILIATION OF FUNDS	
Total funds brought forward	25,457
	<hr/>
TOTAL FUNDS CARRIED FORWARD	16,170
	<hr/> <hr/>

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 June 2023 and 31 May 2024	1,696
	<hr/>
DEPRECIATION	
At 1 June 2023	1,467
Charge for year	76
	<hr/>
At 31 May 2024	1,543
	<hr/>
NET BOOK VALUE	
At 31 May 2024	153
	<hr/> <hr/>
At 31 May 2023	229
	<hr/> <hr/>

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2024

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Other debtors	-	50,000
Prepayments	1,278	1,288
	<u>1,278</u>	<u>51,288</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Trade creditors	214	-
Taxation and social security	32	193
Other creditors	83,844	71,831
	<u>84,090</u>	<u>72,024</u>

7. MOVEMENT IN FUNDS		Net movement	At
	At 1/6/23	in funds	31/5/24
	£	£	£
Unrestricted funds			
General fund	16,170	5,817	21,987
	<u>16,170</u>	<u>5,817</u>	<u>21,987</u>
TOTAL FUNDS	<u>16,170</u>	<u>5,817</u>	<u>21,987</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	80,509	(74,692)	5,817
	<u>80,509</u>	<u>(74,692)</u>	<u>5,817</u>
TOTAL FUNDS	<u>80,509</u>	<u>(74,692)</u>	<u>5,817</u>

Comparatives for movement in funds

		Net movement	At
	At 1/6/22	in funds	31/5/23
	£	£	£
Unrestricted funds			
General fund	25,457	(9,287)	16,170
	<u>25,457</u>	<u>(9,287)</u>	<u>16,170</u>
TOTAL FUNDS	<u>25,457</u>	<u>(9,287)</u>	<u>16,170</u>

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2024

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,335	(75,622)	(9,287)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>66,335</u>	<u>(75,622)</u>	<u>(9,287)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/6/22 £	Net movement in funds £	At 31/5/24 £
Unrestricted funds			
General fund	25,457	(3,470)	21,987
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>25,457</u>	<u>(3,470)</u>	<u>21,987</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	146,844	(150,314)	(3,470)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>146,844</u>	<u>(150,314)</u>	<u>(3,470)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2024.

MAAHAD NEIGHBOURHOOD NURSERY

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 MAY 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	-
Charitable activities		
Student Fees	80,508	66,335
Total incoming resources	80,509	66,335
EXPENDITURE		
Charitable activities		
Wages	50,675	48,208
Pensions	-	(42)
Purchases	1,733	2,017
Computer equipment	76	113
	52,484	50,296
Support costs		
Management		
Rent	10,000	10,000
Rates and water	867	1,679
Insurance	978	637
Light and heat	3,092	2,721
Telephone	1,132	843
Postage and stationery	143	23
Sundries	401	648
Repairs and Maintenance	1,261	3,425
Donations	1,500	2,250
Training	818	1,300
	20,192	23,526
Governance costs		
Accountancy and legal fees	2,016	1,800
Total resources expended	74,692	75,622
Net income/(expenditure)	5,817	(9,287)

This page does not form part of the statutory financial statements

MAAHAD NEIGHBOURHOOD NURSERY

England & Wales - Charity number 1142064

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2023
for
MAAHAD NEIGHBOURHOOD NURSERY**

SKM Chartered Accountants
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MAAHAD NEIGHBOURHOOD NURSERY

Report of the Trustees FOR THE YEAR ENDED 31 MAY 2023

The trustees present their report with the financial statements of the charity for the year ended 31 May 2023. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1142064

Principal address

53 Fishwick Parade

Preston

Lancashire

PR1 4XR

Trustees

S Y Umar

Z Desai

E Desai

Approved by order of the board of trustees on 16 March 2024 and signed on its behalf by:

S Y Umar - Trustee

MAAHAD NEIGHBOURHOOD NURSERY

Statement of Financial Activities
FOR THE YEAR ENDED 31 MAY 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of Services		66,335	54,778
EXPENDITURE ON			
Charitable activities			
Provision of Services		62,244	56,046
Management and Administration		13,378	10,482
Total		75,622	66,528
NET INCOME/(EXPENDITURE)		(9,287)	(11,750)
RECONCILIATION OF FUNDS			
Total funds brought forward		25,457	37,207
TOTAL FUNDS CARRIED FORWARD		16,170	25,457

The notes form part of these financial statements

MAAHAD NEIGHBOURHOOD NURSERY

**Balance Sheet
31 MAY 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	4	229	342
CURRENT ASSETS			
Debtors	5	51,288	51,106
Cash at bank and in hand		36,677	36,357
		<u>87,965</u>	<u>87,463</u>
CREDITORS			
Amounts falling due within one year	6	(72,024)	(62,348)
		<u>15,941</u>	<u>25,115</u>
NET CURRENT ASSETS			
		<u>16,170</u>	<u>25,457</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>16,170</u>	<u>25,457</u>
NET ASSETS/(LIABILITIES)			
		<u>16,170</u>	<u>25,457</u>
FUNDS			
Unrestricted funds	7	16,170	25,457
		<u>16,170</u>	<u>25,457</u>
TOTAL FUNDS			
		<u>16,170</u>	<u>25,457</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 March 2024 and were signed on its behalf by:

S Y Umar - Trustee

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements FOR THE YEAR ENDED 31 MAY 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 33% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

MAAHAD NEIGHBOURHOOD NURSERY

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2023**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2023 nor for the year ended 31 May 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2023 nor for the year ended 31 May 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Provision of Services	54,778
	<hr/>
EXPENDITURE ON	
Charitable activities	
Provision of Services	56,046
Management and Administration	10,482
	<hr/>
Total	66,528
	<hr/>
NET INCOME/(EXPENDITURE)	(11,750)
 RECONCILIATION OF FUNDS	
Total funds brought forward	37,207
	<hr/>
TOTAL FUNDS CARRIED FORWARD	25,457
	<hr/> <hr/>

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 June 2022 and 31 May 2023	1,696
	<hr/>
DEPRECIATION	
At 1 June 2022	1,354
Charge for year	113
	<hr/>
At 31 May 2023	1,467
	<hr/>
NET BOOK VALUE	
At 31 May 2023	229
	<hr/> <hr/>
At 31 May 2022	342
	<hr/> <hr/>

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2023

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Other debtors	50,000	50,000
Prepayments	1,288	1,106
	<u>51,288</u>	<u>51,106</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Trade creditors	-	268
Taxation and social security	193	50
Other creditors	71,831	62,030
	<u>72,024</u>	<u>62,348</u>

7. MOVEMENT IN FUNDS		Net movement	At
	At 1/6/22	in funds	31/5/23
	£	£	£
Unrestricted funds			
General fund	25,457	(9,287)	16,170
	<u>25,457</u>	<u>(9,287)</u>	<u>16,170</u>
TOTAL FUNDS	<u>25,457</u>	<u>(9,287)</u>	<u>16,170</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	66,335	(75,622)	(9,287)
	<u>66,335</u>	<u>(75,622)</u>	<u>(9,287)</u>
TOTAL FUNDS	<u>66,335</u>	<u>(75,622)</u>	<u>(9,287)</u>

Comparatives for movement in funds

	At 1/6/21	Net movement	At
	£	in funds	31/5/22
		£	£
Unrestricted funds			
General fund	37,207	(11,750)	25,457
	<u>37,207</u>	<u>(11,750)</u>	<u>25,457</u>
TOTAL FUNDS	<u>37,207</u>	<u>(11,750)</u>	<u>25,457</u>

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2023

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,778	(66,528)	(11,750)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>54,778</u>	<u>(66,528)</u>	<u>(11,750)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/6/21 £	Net movement in funds £	At 31/5/23 £
Unrestricted funds			
General fund	37,207	(21,037)	16,170
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>37,207</u>	<u>(21,037)</u>	<u>16,170</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,113	(142,150)	(21,037)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>121,113</u>	<u>(142,150)</u>	<u>(21,037)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2023.

MAAHAD NEIGHBOURHOOD NURSERY

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 MAY 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Charitable activities		
Student Fees	66,335	54,778
Total incoming resources	66,335	54,778
EXPENDITURE		
Charitable activities		
Wages	48,208	43,507
Pensions	(42)	18
Purchases	2,017	1,395
Computer equipment	113	168
	50,296	45,088
Support costs		
Management		
Rent	10,000	10,000
Rates and water	1,679	990
Insurance	637	272
Light and heat	2,721	2,608
Telephone	843	713
Postage and stationery	23	31
Sundries	648	324
Repairs and Maintenance	3,425	4,008
Donations	2,250	-
Training	1,300	634
	23,526	19,580
Governance costs		
Accountancy and legal fees	1,800	1,860
Total resources expended	75,622	66,528
Net expenditure	(9,287)	(11,750)

This page does not form part of the statutory financial statements

MAAHAD NEIGHBOURHOOD NURSERY

England & Wales - Charity number 1142064

Accounts

REGISTERED CHARITY NUMBER: 1142064

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 May 2022
for
MAAHAD NEIGHBOURHOOD NURSERY**

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

MAAHAD NEIGHBOURHOOD NURSERY

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 MAY 2022**

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MAAHAD NEIGHBOURHOOD NURSERY

**Report of the Trustees
FOR THE YEAR ENDED 31 MAY 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 May 2022. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1142064


Principal address

9-11 Holmrook Road
Preston
Lancashire
PR1 6SR

Trustees

S Y Umar
Z Desai
E Desai

Approved by order of the board of trustees on Dec 6, 2022 and signed on its behalf by:


.....
Trustee

MAAHAD NEIGHBOURHOOD NURSERY

Statement of Financial Activities
FOR THE YEAR ENDED 31 MAY 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		-	(1)
Charitable activities			
Provision of Services		54,778	68,290
Other income		-	293
Total		<u>54,778</u>	<u>68,582</u>
EXPENDITURE ON			
Charitable activities			
Provision of Services		56,046	32,796
Management and Administration		10,482	8,513
Total		<u>66,528</u>	<u>41,309</u>
NET INCOME/(EXPENDITURE)		(11,750)	27,273
RECONCILIATION OF FUNDS			
Total funds brought forward		37,207	9,934
TOTAL FUNDS CARRIED FORWARD		<u><u>25,457</u></u>	<u><u>37,207</u></u>

The notes form part of these financial statements

MAAHAD NEIGHBOURHOOD NURSERY

Balance Sheet
31 MAY 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	4	342	510
CURRENT ASSETS			
Debtors	5	51,106	962
Cash at bank and in hand		36,357	85,763
		<u>87,463</u>	<u>86,725</u>
CREDITORS			
Amounts falling due within one year	6	(62,348)	(50,028)
NET CURRENT ASSETS		<u>25,115</u>	<u>36,697</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		25,457	37,207
NET ASSETS		<u>25,457</u>	<u>37,207</u>
FUNDS	7		
Unrestricted funds		<u>25,457</u>	<u>37,207</u>
TOTAL FUNDS		<u>25,457</u>	<u>37,207</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6/12/22 and were signed on its behalf by:



 Trustee

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements FOR THE YEAR ENDED 31 MAY 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2022

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2022 nor for the year ended 31 May 2021.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	(1)
Charitable activities	
Provision of Services	68,290
Other income	293
Total	<u>68,582</u>
EXPENDITURE ON	
Charitable activities	
Provision of Services	32,796
Management and Administration	8,513
Total	<u>41,309</u>
NET INCOME	27,273
RECONCILIATION OF FUNDS	
Total funds brought forward	9,934
TOTAL FUNDS CARRIED FORWARD	<u><u>37,207</u></u>

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2022

4.	TANGIBLE FIXED ASSETS		Computer equipment £
	COST		
	At 1 June 2021 and 31 May 2022		1,696
	DEPRECIATION		
	At 1 June 2021		1,186
	Charge for year		168
	At 31 May 2022		1,354
	NET BOOK VALUE		
	At 31 May 2022		342
	At 31 May 2021		510
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2022	2021
		£	£
	Other debtors	50,000	-
	Prepayments	1,106	962
		<u>51,106</u>	<u>962</u>
6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2022	2021
		£	£
	Trade creditors	268	(246)
	Taxation and social security	50	(289)
	Other creditors	62,030	50,563
		<u>62,348</u>	<u>50,028</u>
7.	MOVEMENT IN FUNDS		
		Net	
		movement	
	At 1/6/21	in funds	At
	£	£	31/5/22
			£
	Unrestricted funds		
	General fund	37,207	(11,750)
		<u>37,207</u>	25,457
	TOTAL FUNDS	<u>37,207</u>	<u>(11,750)</u>
		<u>37,207</u>	<u>25,457</u>

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2022

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,778	(66,528)	(11,750)
TOTAL FUNDS	<u>54,778</u>	<u>(66,528)</u>	<u>(11,750)</u>

Comparatives for movement in funds

	At 1/6/20 £	Net movement in funds £	At 31/5/21 £
Unrestricted funds			
General fund	9,934	27,273	37,207
TOTAL FUNDS	<u>9,934</u>	<u>27,273</u>	<u>37,207</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,582	(41,309)	27,273
TOTAL FUNDS	<u>68,582</u>	<u>(41,309)</u>	<u>27,273</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/6/20 £	Net movement in funds £	At 31/5/22 £
Unrestricted funds			
General fund	9,934	15,523	25,457
TOTAL FUNDS	<u>9,934</u>	<u>15,523</u>	<u>25,457</u>

MAAHAD NEIGHBOURHOOD NURSERY

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MAY 2022

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,360	(107,837)	15,523
TOTAL FUNDS	<u>123,360</u>	<u>(107,837)</u>	<u>15,523</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2022.

MAAHAD NEIGHBOURHOOD NURSERY

England & Wales - Charity number 1142064

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021
FOR
MAAHAD NEIGHBOURHOOD NURSERY**

SKM Chartered Accountants
Pegasus House
5 Winckley Court
Mount Street
Preston
Lancashire
PR1 8BU

MAAHAD NEIGHBOURHOOD NURSERY
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MAAHAD NEIGHBOURHOOD NURSERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2021

The trustees present their report with the financial statements of the charity for the year ended 31 May 2021. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1142064

Principal address

9-11 Holmrook Road

Preston

Lancashire

PR1 6SR

Trustees

S Y Umar

Z Desai

E Desai

Approved by order of the board of trustees on 12 December 2021 and signed on its behalf by:

Trustee

MAAHAD NEIGHBOURHOOD NURSERY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		(1)	-
Charitable activities			
Provision of Services			
Management and Administration		68,290	34,006
Other income		-	3,378
		293	-
Total		<u>68,582</u>	<u>37,384</u>
EXPENDITURE ON			
Charitable activities			
Provision of Services			
Management and Administration		32,796	39,177
		8,513	12,525
Total		<u>41,309</u>	<u>51,702</u>
NET INCOME/(EXPENDITURE)		<u>27,273</u>	<u>(14,318)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		9,934	24,252
TOTAL FUNDS CARRIED FORWARD		<u><u>37,207</u></u>	<u><u>9,934</u></u>

The notes form part of these financial statements

MAAHAD NEIGHBOURHOOD NURSERY

**BALANCE SHEET
31 MAY 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	4	510	761
CURRENT ASSETS			
Debtors	5	962	643
Cash at bank and in hand		85,763	56,367
		<u>86,725</u>	<u>57,010</u>
CREDITORS			
Amounts falling due within one year	6	(50,028)	(47,837)
NET CURRENT ASSETS		<u>36,697</u>	<u>9,173</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		37,207	9,934
NET ASSETS		<u>37,207</u>	<u>9,934</u>
FUNDS			
Unrestricted funds	7	37,207	9,934
TOTAL FUNDS		<u>37,207</u>	<u>9,934</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2021 and were signed on its behalf by:

Trustee

MAAHAD NEIGHBOURHOOD NURSERY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

MAAHAD NEIGHBOURHOOD NURSERY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2021

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2021 nor for the year ended 31 May 2020.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Provision of Services	
	34,006
Management and Administration	3,378
	<hr/>
Total	37,384
 EXPENDITURE ON	
Charitable activities	
Provision of Services	
	39,177
Management and Administration	12,525
	<hr/>
Total	51,702
	<hr/>
NET INCOME/(EXPENDITURE)	(14,318)
 RECONCILIATION OF FUNDS	
Total funds brought forward	24,252
	<hr/>
TOTAL FUNDS CARRIED FORWARD	9,934
	<hr/> <hr/>

MAAHAD NEIGHBOURHOOD NURSERY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2021

4. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 June 2020 and 31 May 2021	1,696
DEPRECIATION	
At 1 June 2020	935
Charge for year	251
At 31 May 2021	1,186
NET BOOK VALUE	
At 31 May 2021	510
At 31 May 2020	761

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	962	643

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	(246)	(1)
Taxation and social security	(289)	(1,637)
Other creditors	50,563	49,475
	50,028	47,837

7. MOVEMENT IN FUNDS

	At 1/6/20 £	Net movement in funds £	At 31/5/21 £
Unrestricted funds			
General fund	9,934	27,273	37,207
TOTAL FUNDS	9,934	27,273	37,207

MAAHAD NEIGHBOURHOOD NURSERY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2021

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,582	(41,309)	27,273
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>68,582</u>	<u>(41,309)</u>	<u>27,273</u>

Comparatives for movement in funds

	At 1/6/19 £	Net movement in funds £	At 31/5/20 £
Unrestricted funds			
General fund	24,252	(14,318)	9,934
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>24,252</u>	<u>(14,318)</u>	<u>9,934</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,384	(51,702)	(14,318)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>37,384</u>	<u>(51,702)</u>	<u>(14,318)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/6/19 £	Net movement in funds £	At 31/5/21 £
Unrestricted funds			
General fund	24,252	12,955	37,207
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>24,252</u>	<u>12,955</u>	<u>37,207</u>

MAAHAD NEIGHBOURHOOD NURSERY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2021

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	105,966	(93,011)	12,955
TOTAL FUNDS	<u>105,966</u>	<u>(93,011)</u>	<u>12,955</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2021.

MAAHAD NEIGHBOURHOOD NURSERY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	-
Charitable activities		
Student Fees	68,290	37,384
Other income		
Sundry Receipts	293	-
Total incoming resources	<u>68,582</u>	<u>37,384</u>
EXPENDITURE		
Charitable activities		
Wages	18,507	27,179
Purchases	3,090	604
Computer equipment	251	375
	<u>21,848</u>	<u>28,158</u>
Support costs		
Management		
Rent	10,000	10,000
Rates and water	1,268	1,288
Insurance	251	247
Light and heat	816	2,836
Telephone	389	796
Postage and stationery	423	370
Advertising	150	-
Sundries	798	1,128
Repairs and Maintenance	3,506	569
	<u>17,601</u>	<u>17,234</u>
Finance		
Bank charges	-	10
Governance costs		
Theft	-	4,500
Accountancy and legal fees	1,860	1,800
	<u>1,860</u>	<u>6,300</u>
Total resources expended	<u>41,309</u>	<u>51,702</u>
Net income/(expenditure)	<u><u>27,273</u></u>	<u><u>(14,318)</u></u>

This page does not form part of the statutory financial statements