

**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:

  
SYUMAR S. 2022.12.06 GMT

Trustee

MAAHAD NEIGHBOURHOOD NURSERY

Statement of Financial Activities  
FOR THE YEAR ENDED 31 MAY 2022

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

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

  
 SYTHAM (SIGNED) (SIGNED)  
 Trustee

## MAAHAD NEIGHBOURHOOD NURSERY

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

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

MAAHAD NEIGHBOURHOOD NURSERY

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

4. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 June 2021 and 31 May 2022	1,696
<b>DEPRECIATION</b>	
At 1 June 2021	1,186
Charge for year	168
At 31 May 2022	1,354
<b>NET BOOK VALUE</b>	
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

	At 1/6/21 £	Net movement in funds £	At 31/5/22 £
<b>Unrestricted funds</b>			
General fund	37,207	(11,750)	25,457
<b>TOTAL FUNDS</b>	<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 2022

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	54,778	(66,528)	(11,750)
	<u>54,778</u>	<u>(66,528)</u>	<u>(11,750)</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	9,934	27,273	37,207
	<u>9,934</u>	<u>27,273</u>	<u>37,207</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	68,582	(41,309)	27,273
	<u>68,582</u>	<u>(41,309)</u>	<u>27,273</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	9,934	15,523	25,457
	<u>9,934</u>	<u>15,523</u>	<u>25,457</u>
<b>TOTAL FUNDS</b>	<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**

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**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 £
<b>Unrestricted funds</b>			
General fund	123,360	(107,837)	15,523
<b>TOTAL FUNDS</b>	<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.