

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

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# **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

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

The notes form part of these financial statements

# MAAHAD NEIGHBOURHOOD NURSERY

## Balance Sheet 31 MAY 2025

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

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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.

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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1
<b>Charitable activities</b>	
Provision of Services	80,508
<b>Total</b>	<u>80,509</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Provision of Services	63,523
Management and Administration	11,169
<b>Total</b>	<u>74,692</u>
<b>NET INCOME</b>	5,817
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	16,170
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>	
At 1 June 2024 and 31 May 2025	1,696
<b>DEPRECIATION</b>	
At 1 June 2024	1,543
Charge for year	50
At 31 May 2025	1,593
<b>NET BOOK VALUE</b>	
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
	£	£	£
<b>Unrestricted funds</b>			
General fund	21,987	118,765	140,752
<b>TOTAL FUNDS</b>	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 £
<b>Unrestricted funds</b>			
General fund	200,659	(81,894)	118,765
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	16,170	5,817	21,987
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	80,509	(74,692)	5,817
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	16,170	124,582	140,752
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	281,168	(156,586)	124,582
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1	1
Donations	65,000	-
	<u>65,001</u>	<u>1</u>
<b>Charitable activities</b>		
Student Fees	135,658	80,508
	<u>135,658</u>	<u>80,508</u>
<b>Total incoming resources</b>	<b>200,659</b>	<b>80,509</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	59,088	50,675
Purchases	1,620	1,733
Computer equipment	51	76
	<u>60,759</u>	<u>52,484</u>
<b>Support costs</b>		
<b>Management</b>		
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
	<u>19,227</u>	<u>20,192</u>
<b>Governance costs</b>		
Accountancy and legal fees	1,908	2,016
	<u>1,908</u>	<u>2,016</u>
<b>Total resources expended</b>	<b>81,894</b>	<b>74,692</b>
<b>Net income</b>	<b><u>118,765</u></b>	<b><u>5,817</u></b>

This page does not form part of the statutory financial statements