

MUDDY PUDDLES PRE-SCHOOL

England & Wales · Charity number 1173831

Details

Status Registered

Legal form CIO

Registered 2017-07-14

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

Contact

Address 6 Robin Close
East Grinstead
RH19 3HJ

Phone 01293270262

Email info@muddypuddlespreschool.com

Website www.muddypuddlespreschool.com

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1) PROMOTING THEIR CARE AND SAFETY;(2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(3) PROMOTING THEIR HEALTH AND WELLBEING;(4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;(5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND(6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: We are a term time only pre-school based within the Ifield neighbourhood of Crawley, West Sussex. We provide care and education to children aged 2 years to 5 years of age.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£177,796	£228,928	-	-
2024-07-31	£139,755	£165,640	-	-
2023-07-31	£139,755	£165,640	-	-
2022-07-31	£159,203	£143,286	-	-
2021-07-31	£146,550	£111,859	-	-
2020-07-31	£146,550	£111,859	-	-

Trustees

Name	Role	Appointed
CAROL BILLINGHAM	Chair	2017-08-01
Charlotte King		2025-03-11
RAE GEORGE		2017-08-01
Rachel Pandey		2023-05-25

MUDDY PUDDLES PRE-SCHOOL

England & Wales - Charity number 1173831

Accounts

Report of the trustees and

Unaudited Financial Statements for the Year Ended 31 July 2025

for

Muddy Puddles Pre School

Muddy Puddles Pre School

Contents of the Financial Statements
for the Year Ended 31 July 2025

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**Contents of the Financial Statements
for the Year Ended 31 July 2025**

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

OBJECTIVES AND ACTIVITIES

Objective and aims

The objective of the charity is to provide a rounded pre school education to all children enrolled at the Pre School

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

1173831

Principle address

Ifield Community Centre

Ifield Drive

Crawley

Sussex

RH11 0HD

Trustees

Mrs C Billingham (Manager)

Ms R George

Mrs M McDermott

Independent Examiner

GBM Accountants Limited

19b Front Street

Sacrison

Durham

DH7 6JS

COMMENCEMENT OF ACTIVITIES

The Pre School group commenced activity in August 2017

Approval by order of the board of trustees on.....and signed on it's behalf by

.....
Mrs C Billingham - Trustee

Independent Examiner's Report to the Trustees of
Muddy Puddles Pre School

Independent examiner's report to the trustee of Muddy Puddles Pre School

I report of the charity trustees on my examination of the accounts of Muddy Puddles Pre School (The Trust) for the year ended 31 July 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 Act and in carrying out my examination I have followed all 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 come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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.

GBM ACCOUNTANTS LIMITED .

GBM Accountants Limited
19b Front Street
Sacriston
Durham
DH7 6JS

Date: 13/04/2026

Muddy Puddles Pre SchoolStatement of Financial Activities
for the Year Ended 31 July 2025

	Notes	<u>31.07.25</u> General Fund £	<u>31.07.24</u> Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations and Legacies		1,763	9,962
Interest Received		165	38
Charitable activities			
Grants Received		175,351	215,143
Other trading activities	2	433	319
		<hr/>	<hr/>
		177,712	225,462
EXPENDITURE ON			
Charitable activities			
Grants Received		211,981	172,588
Other		12,444	13,739
		<hr/>	<hr/>
Total		224,425	186,327
NET INCOME/ (LOSS)			
		<u>-46,713</u>	39,135
RECONCILIATION OF FUNDS			
Total funds brought forward		246,352	207,217
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>199,639</u>	<u>246,352</u>


Muddy Puddles Pre School

Balance Sheet
for the Year Ended 31 July 2025

	Notes	<u>31.07.25</u> General Fund £	<u>31.07.24</u> Total Funds £
CURRENT ASSETS			
Cash at bank		200,299	246,952
NET CURRENT ASSETS		<u>200,299</u>	<u>246,952</u>
CURRENT LIABILITIES		660	600
TOTAL ASSETS LESS CURRENT LIABILITIES		199,639	246,352
NET ASSETS		<u>199,639</u>	<u>246,352</u>
FUNDS			
Unrestricted funds	6	199,639	246,352
TOTAL FUNDS		<u>199,639</u>	<u>246,352</u>

The financial statements were approved by the board of trustees and authorised for issue on
and were signed on it's behalf by:


.....
C Billingham - Trustee


.....
R George - Trustee

**Notes to the Financial Statements
for the Year Ended 31 July 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, 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 (FRS102) (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 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.

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 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.

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.

2. OTHER TRADING ACTIVITIES

	31.07.25	31.07.24
	£	£
Fundraising events	52	12
Sales of Uniforms	70	0
Trips and Visits	0	0
Sundries	311	307
	<u>433</u>	<u>319</u>

Notes to the Financial Statements - Continued
for the Year Ended 31 July 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' Expenses

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

4. STAFF COSTS

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

	31.07.25	31.07.24
Management	1	1
Support staff	9	9
	<u>10</u>	<u>10</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	General fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,962
Charitable activities	
Grants Received	215,143
Other trading activities	357
Total	<u>225,462</u>
EXPENDITURE ON	
Charitable activities	
Grants Received	172,588
Other	<u>13,739</u>
Total	<u>186,327</u>
NET INCOME	<u>39,135</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	207,217
TOTAL FUNDS CARRIED FORWARD	<u>246,352</u>

Notes to the Financial Statements - Continued
for the Year Ended 31 July 2025**6. MOVEMENT IN FUNDS**

	01.08.24	Net movement in funds	31.07.25
	£	£	£
Unrestricted Funds			
General fund	246,352	-46,713	199,639
TOTAL FUNDS	<u>246,352</u>	<u>-46,713</u>	<u>199,639</u>

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

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General funds	177,712	224,425	-46,713
TOTAL FUNDS	<u>177,712</u>	<u>224,425</u>	<u>-46,713</u>

Comparatives for movement in funds

	01.08.23	Net movement in funds	31.07.24
	£	£	£
Unrestricted funds			
General funds	207,217	39,135	246,352
TOTAL FUNDS	<u>207,217</u>	<u>39,135</u>	<u>246,352</u>

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

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General funds	225,462	186,327	39,135
TOTAL FUNDS	<u>225,462</u>	<u>186,327</u>	<u>39,135</u>

Notes to the Financial Statements - Continued
for the Year Ended 31 July 2025

6. MOVEMENT IN FUNDS - continued

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

	01.08.23	Net movement in funds	31.07.25
	£	£	£
Unrestricted Funds			
General fund	207,217	-7,578	199,639
TOTAL FUNDS	<u><u>207,217</u></u>	<u><u>-7,578</u></u>	<u><u>199,639</u></u>

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

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General funds	403,174	410,752	-7,578
TOTAL FUNDS	<u><u>403,174</u></u>	<u><u>410,752</u></u>	<u><u>-7,578</u></u>

7. RELATED PARTY DISCLOSURES

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

Detailed Statement of Financial Activities
for the Year Ended 31 July 2025

	31.07.25	31.07.24
	£	£
INCOME AND ENDOWMENTS FROM		
Donations and legacies		
Fees Received	1,763	9,962
Interest		
Interest Received	165	38
Other trading activities		
Fundraising events	52	12
Sales of Uniform	70	0
Trips and Visits	0	0
Sundries	311	307
	<hr/>	<hr/>
	433	319
Charitable activities		
Grants	175,351	215,143
	<hr/>	<hr/>
Total incoming resources	177,712	225,462
EXPENDITURE		
Other		
Activities	5,798	5,283
Domestic	1,279	801
Equipment Purchased	5,367	7,655
	<hr/>	<hr/>
	12,444	13,739
Support costs		
Management		
Insurance	1,447	986
Telephone	1,041	842
Postage and stationery	528	1,200
Rent	21,779	15,446
	<hr/>	<hr/>
	24,795	18,474
Information technology		
Computer	0	0
Human resources		
Trips and Visits	958	1,428
Training	2,075	1,441
	<hr/>	<hr/>
	3,033	2,869
Other		
Sundries	1,895	2,290
Uniform	1,186	1,031
Marketing	963	1,031
	<hr/>	<hr/>
	4,044	4,352

Muddy Puddles Pre School**Detailed Statement of Financial Activities**
for the Year Ended 31 July 2025

	31.07.25	31.07.24
	£	£
Other		
Other 2	0	0
Garden work	720	470
No description		
	<hr/>	<hr/>
	720	470
Governance costs		
Wages	171,325	137,985
Social security	0	0
Pension	7,524	7,461
Accountancy and legal fees	540	977
No description		
	<hr/>	<hr/>
	179,389	146,423
	<hr/>	<hr/>
Total resources expended	224,425	186,327
	<hr/>	<hr/>
Net income	-46,713	39,135
	<hr/> <hr/>	<hr/> <hr/>



Trustees' Annual Report for the period

From 01/08/24

Period start date To 31/07/2025

Period end date

Charity name: **Muddy Puddles Preschool CIO**

Charity registration number: **1173831**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The care, learning and development of children aged 2-5 years
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	The development and education of children by- promoting their care and safety, promoting their education, promoting parental involvement, promoting their health and well-being, providing services to individuals holding membership of the CIO and following the aims of the Early Years Alliance.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We confirm that the trustees have regard to the Charity Commission guidance on public benefit.

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	Giving support to lower income families' by providing equipment in our garden area as many families live in flats, continuing to add more garden-based toys with these children in mind. Continuing to add more garden equipment with a plan to add a sensory shed/space next year. Providing opportunities of new experiences with trips, dancing sessions and visits by local people, including the West Sussex library service.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	Ongoing Raffles twice a year
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	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
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:

		Government FE funding
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	Charity Commission Scheme
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Early Years Alliance CIO 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	Election at AGM- parent nominations

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	Muddy Puddles Preschool CIO
Other name the charity uses	
Registered charity number	1173831
Charity's principal address	6 Robin Close East Grinstead West Sussex RH19 3HJ

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	Carol Billingham	Chair		
2	Maria McDermott	Treasurer		
3	Rae George	Secretary		
4	Rachel Pandey			AGM selected
5	Charlotte King		November 2023	AGM selected
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)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--



Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Carol Billingham	Rae George
Position (eg Secretary, Chair, etc)	Chair	Secretary
Date	14.4.26	



Ifield Community Centre, Ifield Drive, Ifield, Crawley, W Sussex RH11 0HD

01293 270262 info@muddypuddlespreschool.com Charity no; 1173831

Chair/manager's setting report March 2026

Happy to continue to report that the preschool is in a comfortable position, we are full and cannot take any new children until September 2026

In case anyone is unaware we had our Ofsted 23rd April 2025, where we were awarded 'GOOD' the experience was quite relaxed and the inspector was very aware of all staff's wellbeing and constantly asked if everyone was ok and happy. Our next inspection will be under the new framework where the gradings will be changing and there will not be overall grading, the inspection will produce report style effectiveness in each area with stronger focus on inclusion, pupil welfare and be more collaborative with safeguarding being a particular focus, as it should be!

We continue to encourage 'stay and plays' to encourage our families to work with us and improve parent partnerships and our recent Christmas theme worked well and had lots of parents come and we raised an amazing £130 from the annual raffle, which paid for the entertainer, the Father Christmas gifts and the food.

In June we went to Godstone farm as a group and everyone seemed to enjoy themselves, we had a coach this year for the parents without transport, which worked well and we plan to do the same this year, although we are changing venue to Bocketts Farm, and we have a coach and farm booked for Tuesday 16th June.

Gracie our dance lady is now coming in every Tuesday afternoon which the children are loving!

If anyone knows or would like to come in themselves, we would love it!

We are currently have 11 staff, all working a variety of part time hours except for 3 who work full time.

We currently have Rae studying for her level 3

Unfortunately, we had 2 staff leave, one who moved abroad and one on to pastures new, however we have managed to employ 2 new staff members!

We have been looking at an additional 'shed' in the outside are to create a sensory area with the SEND children in mind and we have now been given the go ahead for this so we hope for it to be installed within the next month!


Charlotte is now a fulling fledged committee member and will take on the treasures position.

We will keep the current cost of £18.41 for the 3-hour session as we remain reasonably comfortable.

Wages will increase in line with the annual April minimum hourly increase, although our unqualified staff are currently above this.

AOB

Carol Billingham- Chair



Date 10/3/26



Muddy Puddles Pre-School EY553346

Ifield Community Centre, Ifield Drive, Ifield, Crawley, W Sussex RH11 0HD

01293 270262 info@muddypuddlespreschool.com Charity no: 1173831

Treasurer's report March 2026

We remain in a comfortable financial position where we have been careful how the funds have been spent- see additional break down as to how and where the money has been spent.

Most of our funds are received through the Government funding, which we receive 6 times a year with an estimate payment at the end of each term and after headcount the rest is paid just after the following half term after Carol has confirmed all children that are entitled.

All staff are paid according to qualifications and experience and as staff complete any qualifications their hourly wage rises appropriately and any unqualified are paid more than the national minimum rate.

We currently have 3 families at the moment term paying for sessions which currently cost £18.41 for a 3 hour session. These families pay by bank transfer.

Being a charity there is the expectation for us to fundraise, as part of our constitution so we currently do this through raffles, the photographer commission and the easy fundraising app online, however we would love some new ideas!

Although it has taken quite some time the council have now given us permission to install the shed in the garden area. We have been given a share from the preschool Ready Steady Grow that was in Langley green £25,641.69 which closed down last year, this was because this preschool was originally Willow Tree as were we pre Muddy Puddles meaning the costs to us have meant we can really make the new area outside look great and be really beneficial to all our children. These monies will be on next year's financial break down

We are still looking into a different way of doing the accounts and hope by the end of this year's financial year will have a new much simpler system in place.

C. King

Charlotte King

Date 12/3/26-



Muddy Puddles Pre-School EY553346

Ifield Community Centre, Ifield Drive, Ifield, Crawley, W Sussex RH11 0HD

01293 270262 info@muddypuddlespreschool.com Charity no: 1173831

AGM Agenda Tuesday 17th March 2026

Welcome to our Annual General Meeting

Apologies

Last meeting minutes

Chair/manager report

Treasurer report

New trustees

AOB



Ifield Community Centre, Ifield Drive, Ifield, Crawley, W Sussex RH11 0HD

01293 270262 info@muddypuddlespreschool.com Charity no: 1173831

AGM minutes 11/02/2025

- AGM opened by Carol minutes from previous meeting read and signed
- Attendees Carol, Rae Rachel and Charlotte
- Carol proceeded to inform all present that unfortunately Maria has had to step down due her terminal illness of which there will not be any recovery, with this in mind Carol prepared the AGM reports herself and is hoping at the next committee meeting to appoint a new treasurer.
- We are still looking to have a sensory shed in the outside area, however due to the 'ball pond' belonging to Tots to Teens, we will have to put this on hold until it has been removed.
- Finances are currently still good and with advice from our financial advisor Tom he has suggested we increase the fees from £17.25 to £18.41 in line with inflation and with the minimum wage and national insurance increase these costs seem reasonable.
- Carol closed the meeting with the 11th March being the provisional date for the committee meeting.

RAE GEORGE
~~RAE GEORGE~~
RACHEL RANDOLPH
RR

Charlotte King
C. King

CAROL BILLINGHAM
C. Billingham

17.03.2026

	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Cash Flow Total
Balance Brought Forward	#####												
Fees direct to bank				34.50	255.75	207.00	51.75	155.25	105.82	173.64	430.48	138.15	1,552.32
WSSC Free Entitlement				24,002.20		67,187.88			41,504.90		39,536.14		172,231.12
Funding transfers							1,200.00				1,320.00		3,120.00
WSSC Inclusion Funding				600.00				225.00	24.50		210.53		210.53
Fees cash deposits											70.00		249.50
Refunds													70.00
Uniform		40.00		20.00		10.00							51.60
donation/raffle				15.00		15.00			35.00		99.00		317.45
Miscellaneous + trips+ cards													
WSSC training													
Income Subtotal	40.00	24,085.65	669.50	255.75	232.00	68,439.63	380.25	41,670.22	534.77	413,70.60	138.15		177,796.52
Expenditure													
Accountant	72.98	9.79	108.95	225.85	61.62	57.20	129.07	137.40	105.66	156.53	49.85	31.75	480.00
Activity/resources		80.30	123.89	117.03	82.83	149.78	118.12	277.09	197.62	55.67	84.63	1,279.13	1,040.99
Domestic													1,279.13
Equipment/books	305.04	1,232.25	311.00	46.66	16.12	641.96	251.90	1,080.41	197.62	1,112.45	265.95	5,616.59	5,616.59
EYPP/Inclusion funding spends		110.90	215.97	340.00	48.00	210.23	153.79	13.00	13.00	189.00	14.99	163.00	1,458.88
Funding transfers				3,046.08	60.10								3,106.18
HMRC/DWP/Benefit payment		1,132.94	3,815.40	1,817.00	1,923.19	1,929.29	2,021.10	1,965.20		1,361.36	2,822.30		18,788.38
Insurance & H&S							118.80	1,281.66		47.00			1,447.46
Maintenance - garden		107.92	40.47										720.00
Marketing, ads & advisor		15.59		52.00		50.00			12.25	12.25		50.00	192.08
Miscellaneous+trips+cards+donation		641.23	663.04	666.89	660.14	678.60	689.01	685.27	1,432.68	799.07			7,523.98
Nest pension	669.05	49.64	117.63	78.93		40.58	61.35	23.64	27.89	47.48	20.99	44.70	528.40
Office supplies	15.57	107.40	120.40	53.70	16.00	196.20			16.00	16.00			625.70
Ostendeds expenses				24.79	54.14		18.41		50.00	72.60			195.02
Party/fund raising expenses		999.40		191.57	464.15	8,736.04		20.50	3,553.97	48.25	2,613.06	3,421.60	21,779.27
Rent	2,455.20		21.45								147.74	57.94	951.60
Staff well being		210.00		72.04		104.52	153.89	90.28	91.90	31.90	169.92	280.46	814.27
Tapestry+ Website	72.00			72.00		628.59	98.99	67.92	21.60		152.11	191.92	1,041.49
Telephone/Internet		545.56	661.60	9.60								21.60	2,075.46
Training and subscriptions													5,000.00
Trips													272.05
Transfer to contingency account				63.45					157.00	51.60	584.72	13,291.91	1,186.60
Transfer to fundraising				479.15	122.73								152,536.23
Uniform	10,607.38	12,688.11	12,356.41	12,691.56	12,368.68	12,689.37	13,050.35	12,934.27	12,991.95	13,315.36	13,550.88	23,711.75	228,928.10
Wages	14,197.22	18,003.03	-19,191.63	19,655.43	13,739.57	23,721.93	17,189.01	16,050.57	17,912.36	17,453.12	23,711.75	23,100.48	
Profit/loss													
Total Revenue (Cashflow)	17,963.03	43,257.28	18,885.93	15,483.82	25,489.93	51,250.62	17,670.32	23,697.86	16,918.35	11,658.85	22,962.33	-	51,131.58
BALANCE													
Savings													
GRAND TOTAL													

	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Cash Flow Total
Accountant	72.98	9.79	108.95	225.85	61.62	57.20	129.07	137.40	105.66	156.53	49.85	31.75	480.00
Activity/resources		80.30	123.89	117.03	82.83	149.78	118.12	277.09	197.62	55.67	84.63	1,279.13	1,040.99
Domestic													1,279.13
Equipment/books	305.04	1,232.25	311.00	46.66	16.12	641.96	251.90	1,080.41	197.62	1,112.45	265.95	5,616.59	5,616.59
EYPP/Inclusion funding spends		110.90	215.97	340.00	48.00	210.23	153.79	13.00	13.00	189.00	14.99	163.00	1,458.88
Funding transfers				3,046.08	60.10								3,106.18
HMRC/DWP/Benefit payment		1,132.94	3,815.40	1,817.00	1,923.19	1,929.29	2,021.10	1,965.20		1,361.36	2,822.30		18,788.38
Insurance & H&S							118.80	1,281.66		47.00			1,447.46
Maintenance - garden		107.92	40.47										720.00
Marketing, ads & advisor		15.59		52.00		50.00			12.25	12.25		50.00	192.08
Miscellaneous+trips+cards+donation		641.23	663.04	666.89	660.14	678.60	689.01	685.27	1,432.68	799.07			7,523.98
Nest pension	669.05	49.64	117.63	78.93		40.58	61.35	23.64	27.89	47.48	20.99	44.70	528.40
Office supplies	15.57	107.40	120.40	53.70	16.00	196.20			16.00	16.00			625.70
Ostendeds expenses				24.79	54.14		18.41		50.00	72.60			195.02
Party/fund raising expenses		999.40		191.57	464.15	8,736.04		20.50	3,553.97	48.25	2,613.06	3,421.60	21,779.27
Rent	2,455.20		21.45								147.74	57.94	951.60
Staff well being		210.00		72.04		104.52	153.89	90.28	91.90	31.90	169.92	280.46	814.27
Tapestry+ Website	72.00			72.00		628.59	98.99	67.92	21.60		152.11	191.92	1,041.49
Telephone/Internet		545.56	661.60	9.60								21.60	2,075.46
Training and subscriptions													5,000.00
Trips													272.05
Transfer to contingency account				63.45					157.00	51.60	584.72	13,291.91	1,186.60
Transfer to fundraising				479.15	122.73								152,536.23
Uniform	10,607.38	12,688.11	12,356.41	12,691.56	12,368.68	12,689.37	13,050.35	12,934.27	12,991.95	13,315.36	13,550.88	23,711.75	228,928.10
Wages	14,197.22	18,003.03	-19,191.63	19,655.43	13,739.57	23,721.93	17,189.01	16,050.57	17,912.36	17,453.12	23,711.75	23,100.48	
Profit/loss													
Total Revenue (Cashflow)	17,963.03	43,257.28	18,885.93	15,483.82	25,489.93	51,250.62	17,670.32	23,697.86	16,918.35	11,658.85	22,962.33	-	51,131.58
BALANCE													
Savings													
GRAND TOTAL													

SUM(B19:M19)

MUDDY PUDDLES PRE-SCHOOL

England & Wales - Charity number 1173831

Accounts

Registered Charity Number: 1173831

Report of the trustees and

Unaudited Financial Statements for the Year Ended 31 July 2024

for

Muddy Puddles Pre School

Muddy Puddles Pre School

**Contents of the Financial Statements
for the Year Ended 31 July 2024**

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Muddy Puddles Pre School

**Contents of the Financial Statements
for the Year Ended 31 July 2024**

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

OBJECTIVES AND ACTIVITIES

Objective and aims

The objective of the charity is to provide a rounded pre school education to all children enrolled at the Pre School

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

1173831

Principle address

Ifield Community Centre
Ifield Drive
Crawley
Sussex
RH11 0HD

Trustees

Mrs C Billingham (Manager)
Ms R George
Mrs M McDermott

Independent Examiner

GS Accountants Limited
Aykley Vale Chambers
Aykley Heads
Durham
DH1 5NE

COMMENCEMENT OF ACTIVITIES

The Pre School group commenced activity in August 2017

Approval by order of the board of trustees on.....and signed on its behalf by

.....
Mrs C Billingham - Trustee

**Independent Examiner's Report to the Trustees of
Muddy Puddles Pre School**

Independent examiner's report to the trustee of Muddy Puddles Pre School

I report of the charity trustees on my examination of the accounts of Muddy Puddles Pre School (The Trust) for the year ended 31 July 2024.

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 Act and in carrying out my examination I have followed all 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 come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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.

G. BELL

Graeme Bell
FCCA
GS Accountants Limited
Aykley Vale Chambers
Aykley Heads
Durham
DH1 5NE

Date: 14/05/2025

Muddy Puddles Pre School

Statement of Financial Activities
for the Year Ended 31 July 2024

	Notes	<u>31.07.24</u> General Fund £	<u>31.07.23</u> Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations and Legacies		9,962	10,396
Interest Received		38	144
Charitable activities			
Grants Received		215,143	128,901
Other trading activities	2	319	314
		<hr/>	<hr/>
		225,462	139,755
EXPENDITURE ON			
Charitable activities			
Grants Received		172,588	151,734
Other		13,739	13,906
Total		<hr/>	<hr/>
		186,327	165,640
NET INCOME/ (LOSS)		<u>39,135</u>	-25,885
RECONCILIATION OF FUNDS			
Total funds brought forward		207,217	233,102
TOTAL FUNDS CARRIED FORWARD		<hr/> <hr/>	<hr/> <hr/>
		246,352	207,217

Muddy Puddles Pre School

Balance Sheet
for the Year Ended 31 July 2024

	Notes	<u>31.07.24</u> General Fund £	<u>31.07.23</u> Total Funds £
CURRENT ASSETS			
Cash at bank		246,952	207,697
NET CURRENT ASSETS		<u>246,952</u>	<u>207,697</u>
CURRENT LIABILITIES		600	480
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>246,352</u>	<u>207,217</u>
NET ASSETS		<u>246,352</u>	<u>207,217</u>
FUNDS			
Unrestricted funds	6	246,352	207,217
TOTAL FUNDS		<u>246,352</u>	<u>207,217</u>

The financial statements were approved by the board of trustees and authorised for issue on
and were signed on it's behalf by:

.....
C Billingham - Trustee

.....
R George - Trustee

Muddy Puddles Pre School

Notes to the Financial Statements **for the Year Ended 31 July 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, 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 (FRS102) (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 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 costs 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.

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 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.

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.

2. OTHER TRADING ACTIVITIES

	31.07.24	31.07.23
	£	£
Fundraising events	12	91
Sales of Uniforms	0	0
Trips and Visits	0	0
Sundries	307	223
	<u>319</u>	<u>314</u>

Muddy Puddles Pre School

Notes to the Financial Statements - Continued
for the Year Ended 31 July 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' Expenses

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

4. STAFF COSTS

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

	31.07.24	31.07.23
Management	1	1
Support staff	9	9
	<u>10</u>	<u>10</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	General fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,395
Charitable activities	
Grants Received	128,901
Other trading activities	458
Total	<u>139,754</u>
EXPENDITURE ON	
Charitable activities	
Grants Received	151,733
Other	<u>13,906</u>
Total	<u>165,639</u>
NET INCOME	<u>-25,885</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	233,102
TOTAL FUNDS CARRIED FORWARD	<u><u>207,217</u></u>

Muddy Puddles Pre School

Notes to the Financial Statements - Continued
for the Year Ended 31 July 2024

6. MOVEMENT IN FUNDS

	01.08.23	Net movement in funds	31.07.24
	£	£	£
Unrestricted Funds			
General fund	207,217	39,135	246,352
TOTAL FUNDS	<u>207,217</u>	<u>39,135</u>	<u>246,352</u>

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

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General funds	225,462	186,327	39,135
TOTAL FUNDS	<u>225,462</u>	<u>186,327</u>	<u>39,135</u>

Comparatives for movement in funds

	01.08.22	Net movement in funds	31.07.23
	£	£	£
Unrestricted funds			
General funds	233,102	-25,885	207,217
TOTAL FUNDS	<u>233,102</u>	<u>-25,885</u>	<u>207,217</u>

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

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General funds	139,755	165,640	-25,885
TOTAL FUNDS	<u>139,755</u>	<u>165,640</u>	<u>-25,885</u>

Muddy Puddles Pre School

Notes to the Financial Statements - Continued
for the Year Ended 31 July 2024

6. MOVEMENT IN FUNDS - continued

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

	01.08.22	Net movement in funds	31.07.24
	£	£	£
Unrestricted Funds			
General fund	233,102	13,250	246,352
TOTAL FUNDS	<u>233,102</u>	<u>13,250</u>	<u>246,352</u>

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

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General funds	365,217	351,967	13,250
TOTAL FUNDS	<u>365,217</u>	<u>351,967</u>	<u>13,250</u>

7. RELATED PARTY DISCLOSURES

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

Muddy Puddles Pre School**Detailed Statement of Financial Activities
for the Year Ended 31 July 2024**

	31.07.24 £	31.07.23 £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		
Fees Received	9,962	10,396
Interest		
Interest Received	38	144
Other trading activities		
Fundraising events	12	91
Sales of Uniform	0	0
Trips and Visits	0	0
Sundries	307	223
	<hr/>	<hr/>
	319	314
Charitable activities		
Grants	215,143	128,901
	<hr/>	<hr/>
Total incoming resources	225,462	139,755
EXPENDITURE		
Other		
Activities	5,283	5,337
Domestic	801	662
Equipment Purchased	7,655	7,907
	<hr/>	<hr/>
	13,739	13,906
Support costs		
Management		
Insurance	986	923
Telephone	842	747
Postage and stationery	1,200	494
Rent	15,446	13,601
	<hr/>	<hr/>
	18,474	15,765
Information technology		
Computer	0	0
Human resources		
Trips and Visits	1,428	815
Training	1,441	1,122
	<hr/>	<hr/>
	2,869	1,937
Other		
Sundries	2,290	2,061
Uniform	1,031	260
Marketing	1,031	1,375
	<hr/>	<hr/>
	4,352	3,696

Muddy Puddles Pre School

Detailed Statement of Financial Activities
for the Year Ended 31 July 2024

	31.07.24	31.07.23
	£	£
Other		
Other 2	0	0
Garden work	470	814
No description		
	<hr/>	<hr/>
	470	814
Governance costs		
Wages	137,985	124,661
Social security	0	1,127
Pension	7,461	1,944
Accountancy and legal fees	977	1,790
No description		
	<hr/>	<hr/>
	146,423	129,522
	<hr/>	<hr/>
Total resources expended	186,327	165,640
	<hr/>	<hr/>
Net income	<u>39,135</u>	<u>-25,885</u>

MUDDY PUDDLES PRE-SCHOOL

England & Wales - Charity number 1173831

Accounts

Registered Charity Number: 1173831

Report of the trustees and

Unaudited Financial Statements for the Year Ended 31 July 2023

for

Muddy Puddles Pre School

Muddy Puddles Pre School

Contents of the Financial Statements
for the Year Ended 31 July 2023

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Muddy Puddles Pre School

Contents of the Financial Statements
for the Year Ended 31 July 2023

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

OBJECTIVES AND ACTIVITIES

Objective and aims

The objective of the charity is to provide a rounded pre school education to all children enrolled at the Pre School

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

1173831

Principle address

Ifield Community Centre
Ifeild Drive
Crawley
Sussex
RH11 0HD

Trustees

Mrs C Billingham (Manager)
Ms R George
Mrs M McDermott

Independent Examiner

GBM Accountants Limited
19b Front Street
Sacriston
Durham
DH7 6JS

COMMENCEMENT OF ACTIVITIES

The Pre School group commenced activity in August 2017

Approval by order of the board of trustees on 24/6/24 and signed on its behalf by


.....
Mrs C Billingham - Trustee

**Independent Examiner's Report to the Trustees of
Muddy Puddles Pre School**

Independent examiner's report to the trustee of Muddy Puddles Pre School

I report of the charity trustees on my examination of the accounts of Muddy Puddles Pre School (The Trust) for the year ended 31 July 2023.

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 Act and in carrying out my examination I have followed all 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 come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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.

G. Bell

Graeme Bell
FCCA
GBM Accountants Limited
19b Front Street
Sacriston
Durham
DH7 6JS

Date: 24/06/2024

Muddy Puddles Pre School

Statement of Financial Activities
for the Year Ended 31 July 2023

	Notes	<u>31.07.23</u> General Fund £	<u>31.07.22</u> Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations and Legacies		10,396	13,682
Interest Received		144	
Charitable activities			
Grants Received		128,901	144,971
Other trading activities	2	314	550
		<hr/>	<hr/>
		139,755	159,203
EXPENDITURE ON			
Charitable activities			
Grants Received		151,734	135,155
Other		13,906	8,131
Total		<hr/>	<hr/>
		165,640	143,286
NET INCOME/ (LOSS)		<u>-25,885</u>	15,917
RECONCILIATION OF FUNDS			
Total funds brought forward		233,102	217,185
TOTAL FUNDS CARRIED FORWARD		<hr/> <hr/>	<hr/> <hr/>
		207,217	233,102

Muddy Puddles Pre School

Balance Sheet

for the Year Ended 31 July 2023

	Notes	<u>31.07.23</u> General Fund £	<u>31.07.22</u> Total Funds £
CURRENT ASSETS			
Cash at bank		207,697	233,102
NET CURRENT ASSETS		<u>207,697</u>	<u>233,102</u>
CURRENT LIABILITIES		480	0
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>207,217</u>	<u>233,102</u>
NET ASSETS		<u>207,217</u>	<u>233,102</u>
FUNDS			
Unrestricted funds	6	207,217	233,102
TOTAL FUNDS		<u>207,217</u>	<u>233,102</u>

The financial statements were approved by the board of trustees and authorised for issue on 24.6.24
and were signed on it's behalf by:



C Billingham - Trustee



R George - Trustee

Muddy Puddles Pre School

Notes to the Financial Statements for the Year Ended 31 July 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, 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 (FRS102) (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 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 costs 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.

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 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.

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.

2. OTHER TRADING ACTIVITIES

	31.07.23	31.07.22
	£	£
Fundraising events	91	70
Sales of Uniforms	0	54
Trips and Visits	0	
Sundries	223	426
	<u>314</u>	<u>550</u>

Muddy Puddles Pre School

Notes to the Financial Statements - Continued
for the Year Ended 31 July 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' Expenses

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

4. STAFF COSTS

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

	31.07.23	31.07.22
Management	1	1
Support staff	10	9
	<u>11</u>	<u>10</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	General fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	13,682
Charitable activities	
Grants Received	144,971
Other trading activities	550
Total	<u>159,203</u>
EXPENDITURE ON	
Charitable activities	
Grants Received	135,155
Other	<u>8,131</u>
Total	<u>143,286</u>
NET INCOME	<u>15,917</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	195,658
TOTAL FUNDS CARRIED FORWARD	<u><u>211,575</u></u>

Muddy Puddles Pre School

Notes to the Financial Statements - Continued
for the Year Ended 31 July 2023

6. MOVEMENT IN FUNDS

	01.08.22 £	Net movement in funds £	31.07.23 £
Unrestricted Funds			
General fund	233,102	-25,885	207,217
TOTAL FUNDS	<u>233,102</u>	<u>-25,885</u>	<u>207,217</u>

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	139,755	165,640	-25,885
TOTAL FUNDS	<u>139,755</u>	<u>165,640</u>	<u>-25,885</u>

Comparatives for movement in funds

	01.08.21 £	Net movement in funds £	31.07.22 £
Unrestricted funds			
General funds	217,185	15,917	233,102
TOTAL FUNDS	<u>217,185</u>	<u>15,917</u>	<u>233,102</u>

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	159,203	143,286	15,917
TOTAL FUNDS	<u>159,203</u>	<u>143,286</u>	<u>15,917</u>

Muddy Puddles Pre School

Notes to the Financial Statements - Continued
for the Year Ended 31 July 2023

6. MOVEMENT IN FUNDS - continued

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

	01.08.21	Net movement in funds	31.07.23
	£	£	£
Unrestricted Funds			
General fund	217,185	-9,968	207,217
TOTAL FUNDS	<u>217,185</u>	<u>-9,968</u>	<u>207,217</u>

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

	Incoming Resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General funds	298,958	308,926	-9,968
TOTAL FUNDS	<u>298,958</u>	<u>308,926</u>	<u>-9,968</u>

7. RELATED PARTY DISCLOSURES

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

Muddy Puddles Pre School

Detailed Statement of Financial Activities
for the Year Ended 31 July 2023

	31.07.23	31.07.22
	£	£
INCOME AND ENDOWMENTS FROM		
Donations and legacies		
Fees Received	10,396	13,682
Interest		
Interest Received	144	0
Other trading activities		
Fundraising events	91	70
Sales of Uniform	0	54
Trips and Visits	0	
Sundries	223	426
	<hr/>	<hr/>
	314	550
Charitable activities		
Grants	128,901	144,971
	<hr/>	<hr/>
Total incoming resources	139,755	159,203
EXPENDITURE		
Other		
Activities	5,337	1,862
Domestic	662	632
Equipment Purchased	7,907	5,637
	<hr/>	<hr/>
	13,906	8,131
Support costs		
Management		
Insurance	923	922
Telephone	747	812
Postage and stationery	494	685
Rent	13,601	15,702
	<hr/>	<hr/>
	15,765	18,121
Information technology		
Computer	0	544
Human resources		
Trips and Visits	815	660
Training	1,122	1,170
	<hr/>	<hr/>
	1,937	2,374
Other		
Sundries	2,061	1,017
Uniform	260	457
Marketing	1,375	355
	<hr/>	<hr/>
	3,696	1,829

Muddy Puddles Pre School

Detailed Statement of Financial Activities
for the Year Ended 31 July 2023

	31.07.23	31.07.22
	£	£
Other		
Other 2		
Garden work	814	535
No description		1,205
	<hr/>	<hr/>
	814	1,740
Governance costs		
Wages	124,661	107,011
Social security	1,127	984
Pension	1,944	1,573
Accountancy and legal fees	1,790	1,262
No description		261
	<hr/>	<hr/>
	129,522	111,091
Total resources expended	<hr/>	<hr/>
	165,640	143,286
Net income	<hr/>	<hr/>
	<u>-25,885</u>	<u>15,917</u>



Trustees' Annual Report for the period

From 01/08/2022
Period end date

Period start date To 31/07/2023

Charity name: Muddy Puddles Preschool CIO

Charity registration number: 1173831

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The care, learning and development of children aged 2-5 years
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	The development and education of children by- promoting their care and safety, promoting their education, promoting parental involvement, promoting their health and well-being, providing services to individuals holding membership of the CIO and following the aims of the Early Years Alliance.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We confirm that the trustees have regard to the Charity Commission guidance on public benefit.

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>Giving support to lower income families by providing equipment in our garden area as many families live in flats.</p> <p>Providing opportunities of new experiences with trips, Spanish sessions, dancing sessions and visits by local people.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
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	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
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	Government FE funding
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	Charity Commission Scheme
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Early Years Alliance CIO 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	Election at AGM- parent nominations

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	Muddy Puddles Preschool CIO
Other name the charity uses	
Registered charity number	1173831
Charity's principal address	6 Robin Close East Grinstead West Sussex RH19 3HJ

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	Carol Billingham	Chair		
2	Maria McDermott	Treasurer		
3	Rae George	Secretary		
4	Rachel Pandey			AGM selected
5	Charlotte King		November 2023	AGM selected
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)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--



Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Carol Billingham	Maria McDermott
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	24.6.24.	



Ifield Community Centre, Ifield Drive, Ifield, Crawley, W Sussex RH11 0HD
01293 270262 info@muddypuddlespreschool.com Charity no: 1173831

Chair/manager's setting report 2022/23

Happy to report that the preschool is in a comfortable position, considering we are between 2 school nurseries', we are virtually full with a waiting list.

We are expecting a visit from Ofsted in the not too distant future as our last inspection was in October 2018 and all 'Good' settings are expecting visits anytime between 5 and 6 years since their last inspection, hopefully with notice this time!

We encourage 'stay and plays' to encourage our families to work with us and improve parent partnership. Which included The King's Coronation tea party in May last year! The Christmas one is planned for the 8th December.

In June we went to Bocketts farm as a group and everyone seemed to enjoy themselves, the only unfortunate thing was the lack of a coach for children to have the full experience of a whole setting outing, however we did provide a mini bus for those families who did not have their own transport.

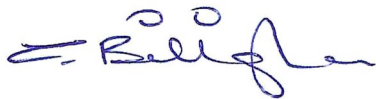
Once a week we have a Spanish teacher come in and she sings in both English and Spanish familiar rhymes which the children really enjoy and every other week we have a dancing teacher come in and again the children love having someone else come and play and interact with them.

If anyone knows or would like to come in themselves, we would love it, although I do know our newest trustee Rachel has done this celebrating Holi back in March.

We are currently ok staff wise, however we would like to find an additional staff member to cover Monday-Thursday mornings 8.15-11.45 from January 2024 to support 3 SEND children.

Staff have requested an additional 'shed' in the outside area to create a sensory area with the SEND children in mind, however it would also be used for all children with small group work taking place, assuming we can afford one more about this in the treasurer's report and the council agree to another in the outside area.

Carol Billingham- Chair

A handwritten signature in blue ink, appearing to read 'C. Billingham', with a stylized flourish at the end.

Date 21st November 2023

Muddy Puddles Pre-School EY553346



Ifield Community Centre, Ifield Drive, Ifield, Crawley, W Sussex RH11 0HD

01293 270262 info@muddypuddlespreschool.com Charity no; 1173831

Treasurer's report 2023-2024

We are as Carol said in a comfortable financial position where we have been careful how the funds have been spent- see additional break down as to how and where the money has been spent.

Most of our funds are received through the Government funding, which we receive 6 times a year with an estimate payment at the end of each term and after headcount the rest is paid just after the following half term after Carol has confirmed all children that are entitled.

All staff are paid according to qualifications and experience and as staff complete any qualifications their hourly wage rises appropriately and any unqualified are paid more than the national minimum rate.

We have on average 5 families a term paying for sessions which currently cost £17.25 for a 3 hour session. These families in general pay by bank transfer, although we do have a couple who pay cash.

Being a charity there is the expectation for us to fundraise, as part of our constitution (we did have the Amazone smile, however this is no longer,) so we currently do this through raffles, the photographer commission and the easy fundraising app online, however we would love some new ideas!

Providing the council agree as there are sufficient funds to purchase a new 'shed-outdoor classroom'. With staff input we will investigate and hope to have this in place in early Spring.

We have now secured a new accountant and payroll, as our previous accountant gave notice that he was retiring.

The new company is GMB Accountant, the expectation is that they will take over from December 2023, just awaiting confirmation from the current accountant.

We have also signed up to Quick books so we will soon be completely online which will make the accounting much simpler.

Unfortunately, we have been contacted by Barclay's Bank stating that we have the wrong charity business account, why it has taken 5 years for this to come to light who know! So Carol and I are trying to sort this the forms are so unclear.

M. McDermott
Maria McDermott

Date 21/11/2023

MUDDY PUDDLES PRE-SCHOOL

England & Wales - Charity number 1173831

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2022
for
Muddy Puddles Pre School

C Brightwell & Co
Chartered Certified Accountants
XL House
Mill Court
Spindle Way
Crawley
Sussex
RH10 1TT

Muddy Puddles Pre School

Contents of the Financial Statements
for the Year Ended 31 July 2022

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Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9 to 10

Muddy Puddles Pre School

Report of the Trustees
for the Year Ended 31 July 2022

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity to provide a rounded pre school education to all children enrolled at the Pre School

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

1173831

Principal address

Ifield Community Centre
Ifield Drive
Crawley
Sussex
RH11 0HD

Trustees

Mrs C Billingham Manager
Ms R George
Ms M McDermott

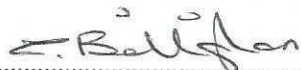
Independent Examiner

C Brightwell & Co
Chartered Certified Accountants
XL House
Mill Court
Spindle Way
Crawley
Sussex
RH10 1TT

COMMENCEMENT OF ACTIVITIES

The Pre School group commenced activity in August 2017

Approved by order of the board of trustees on10/5/2023..... and signed on its behalf by:



.....
Mrs C Billingham - Trustee

Independent Examiner's Report to the Trustees of
Muddy Puddles Pre School

Independent examiner's report to the trustees of Muddy Puddles Pre School

I report to the charity trustees on my examination of the accounts of Muddy Puddles Pre School (the Trust) for the year ended 31 July 2022.

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').

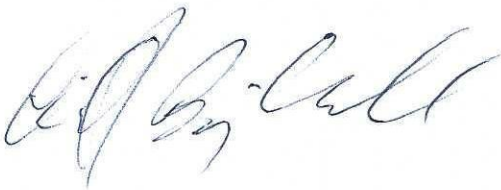
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Clifford Brightwell
FCCA
C Brightwell & Co
Chartered Certified Accountants
XL House
Mill Court
Spindle Way
Crawley
Sussex
RH10 1TT

Date: May 4, 2023

Muddy Puddles Pre School

Statement of Financial Activities
for the Year Ended 31 July 2022

	Notes	31.7.22 General fund £	31.7.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		13,682	6,351
Charitable activities			
Grants Received		144,971	143,378
Other trading activities	2	550	3,043
Total		<u>159,203</u>	<u>152,772</u>
EXPENDITURE ON			
Charitable activities			
Grants Received		135,155	122,643
Other		8,131	8,602
Total		<u>143,286</u>	<u>131,245</u>
NET INCOME		<u>15,917</u>	<u>21,527</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		217,185	195,658
TOTAL FUNDS CARRIED FORWARD		<u><u>233,102</u></u>	<u><u>217,185</u></u>

The notes form part of these financial statements

Muddy Puddles Pre School

Balance Sheet

31 July 2022

	Notes	31.7.22 General fund £	31.7.21 Total funds £
CURRENT ASSETS			
Cash at bank		233,102	217,185
NET CURRENT ASSETS		<u>233,102</u>	<u>217,185</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		233,102	217,185
NET ASSETS		<u>233,102</u>	<u>217,185</u>
FUNDS	6		
Unrestricted funds		<u>233,102</u>	<u>217,185</u>
TOTAL FUNDS		<u>233,102</u>	<u>217,185</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10/05/2023 and were signed on its behalf by:


.....
C Billingham - Trustee


.....
R George - Trustee

Notes to the Financial Statements
for the Year Ended 31 July 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.

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.

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.

2. OTHER TRADING ACTIVITIES

	31.7.22	31.7.21
	£	£
Fundraising events	70	100
Sales of Uniform	54	105
Trips and Visits	-	492
Sundries	426	2,346
	<u>550</u>	<u>3,043</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

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

	31.7.22	31.7.21
Management	1	1
Support Staff	9	8
	<u>10</u>	<u>9</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	General fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,351
Charitable activities	
Grants Received	143,378
Other trading activities	3,043
Total	<u>152,772</u>
EXPENDITURE ON	
Charitable activities	
Grants Received	122,643
Other	8,602
Total	<u>131,245</u>
NET INCOME	<u>21,527</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>195,658</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>217,185</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

6. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	217,185	15,917	233,102
TOTAL FUNDS	<u>217,185</u>	<u>15,917</u>	<u>233,102</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	159,203	(143,286)	15,917
TOTAL FUNDS	<u>159,203</u>	<u>(143,286)</u>	<u>15,917</u>

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	195,658	21,527	217,185
TOTAL FUNDS	<u>195,658</u>	<u>21,527</u>	<u>217,185</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	152,772	(131,245)	21,527
TOTAL FUNDS	<u>152,772</u>	<u>(131,245)</u>	<u>21,527</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

6. MOVEMENT IN FUNDS - continued

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

	At 1.8.20 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	195,658	37,444	233,102
TOTAL FUNDS	<u>195,658</u>	<u>37,444</u>	<u>233,102</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	311,975	(274,531)	37,444
TOTAL FUNDS	<u>311,975</u>	<u>(274,531)</u>	<u>37,444</u>

7. RELATED PARTY DISCLOSURES

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

Muddy Puddles Pre School

Detailed Statement of Financial Activities
for the Year Ended 31 July 2022

	31.7.22 £	31.7.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees Received	13,682	6,351
Other trading activities		
Fundraising events	70	100
Sales of Uniform	54	105
Trips and Visits	-	492
Sundries	426	2,346
	<hr/>	<hr/>
	550	3,043
Charitable activities		
Grants	144,971	143,378
	<hr/>	<hr/>
Total incoming resources	159,203	152,772
 EXPENDITURE		
Other		
Activities	1,862	1,573
Domestic	632	784
Equipment Purchased	5,637	6,245
	<hr/>	<hr/>
	8,131	8,602
Support costs		
Management		
Insurance	922	872
Telephone	812	402
Postage and stationery	685	539
Rent	15,702	13,723
	<hr/>	<hr/>
	18,121	15,536
Information technology		
Computer	544	358
Human resources		
Trips and Visits	660	816
Training	1,170	1,109
	<hr/>	<hr/>
	1,830	1,925
Other		
Sundries	1,017	533
Uniform	457	332
Marketing	355	42
	<hr/>	<hr/>
	1,829	907

This page does not form part of the statutory financial statements

Muddy Puddles Pre School

Detailed Statement of Financial Activities
for the Year Ended 31 July 2022

	31.7.22	31.7.21
	£	£
Other		
Other 2		
Garden Work	535	4,847
No description	1,205	-
	<hr/>	<hr/>
	1,740	4,847
Governance costs		
Wages	107,011	96,072
Social security	984	377
Pensions	1,573	1,389
Accountancy and legal fees	1,262	1,083
No description	261	149
	<hr/>	<hr/>
	111,091	99,070
Total resources expended	<hr/>	<hr/>
	143,286	131,245
Net income	<hr/>	<hr/>
	15,917	21,527
	<hr/>	<hr/>



Trustees' annual report (including Directors' report) for the period

From: Period start date 01/08/2021 To: Period end date 31/07/2022

Charity name: Muddy Puddles Pre-School CIO

Charity registration number:1173831

Company number:

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	For the care and education of 2-5 year old children
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	The development and education of children in particular by- promoting their care and safety, promoting their education, promoting parental involvement, promoting their health and well-being, providing services to individuals holding membership of the CIO and following the aims of the Early Years Alliance.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We confirm that the trustees have regard to the Charity Commission guidance on public benefit.

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	Volunteers have supported the setting with personal experiences and the children have enjoyed seeing different customs, stories and foods

Other		

Achievements and performance

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	The setting has supported families in need where extra sessions, uniform or lunches have been provided.
---	-----------	--

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
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	£0.00 (not trading)
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	N/A as not trading
Amount of reserves held	Para 1.22	£0.00 (not trading)
Reasons for holding zero reserves	Para 1.22	£0.00 (not trading)
Details of fund materially in deficit	Para 1.24	£0.00 (not trading)
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A as not trading

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: for example, trust deed, memorandum and articles of association etc	Para 1.25	Charity Commission Scheme

How is the charity constituted? for example limited company, unincorporated association, CIO	Para 1.25	CIO
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	Annual General Meeting where trustees are nominated and voted in by parents

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	Muddy Puddles Pre-School
Other name the charity uses	
Registered charity number	1173831
Charity's principal address	c/o 6 Robin Close, East Grinstead, West Sussex, RH19 3HJ

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	Carol Billingham	Chair/Manager, as above		
2	Maria McDermott	Treasurer		
3	Rae George	Secretary		
4				
5				
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	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

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)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information


--

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	Carol Billingham	
Position (for example Secretary, Chair, etc)	Chair/ Manager	
Date	10/05/2023	

MUDDY PUDDLES PRE-SCHOOL

England & Wales - Charity number 1173831

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2021
for
Muddy Puddles Pre School

C Brightwell & Co
Chartered Certified Accountants
XL House
Mill Court
Spindle Way
Crawley
Sussex
RH10 1TT

Muddy Puddles Pre School

Contents of the Financial Statements
for the Year Ended 31 July 2021

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Detailed Statement of Financial Activities	9 to 10

Muddy Puddles Pre School

Report of the Trustees
for the Year Ended 31 July 2021

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity to provide a rounded pre school education to all children enrolled at the Pre School

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

1173831

Principal address

Ifield Community Centre
Ifield Drive
Crawley
Sussex
RH11 0HD

Trustees

Mrs C Billingham Manager
Ms R George
Ms M McDermott

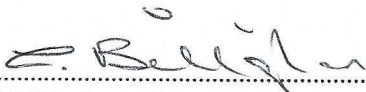
Independent Examiner

C Brightwell & Co
Chartered Certified Accountants
XL House
Mill Court
Spindle Way
Crawley
Sussex
RH10 1TT

COMMENCEMENT OF ACTIVITIES

The Pre School group commenced activity in August 2017

Approved by order of the board of trustees on 25.04.2022 and signed on its behalf by:



.....
Mrs C Billingham - Trustee

Independent Examiner's Report to the Trustees of
Muddy Puddles Pre School

Independent examiner's report to the trustees of Muddy Puddles Pre School

I report to the charity trustees on my examination of the accounts of Muddy Puddles Pre School (the Trust) for the year ended 31 July 2021.

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').

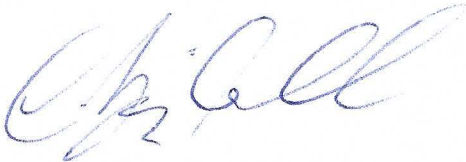
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Clifford Brightwell
FCCA
C Brightwell & Co
Chartered Certified Accountants
XL House
Mill Court
Spindle Way
Crawley
Sussex
RH10 1TT

Date: April 6 2022

Muddy Puddles Pre School

Statement of Financial Activities
for the Year Ended 31 July 2021

	Notes	31.7.21 General fund £	31.7.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		6,351	4,356
Charitable activities			
Grants Received		143,378	141,421
Other trading activities	2	3,043	773
Total		<u>152,772</u>	<u>146,550</u>
EXPENDITURE ON			
Charitable activities			
Grants Received		122,643	109,214
Other		8,602	2,645
Total		<u>131,245</u>	<u>111,859</u>
NET INCOME		<u>21,527</u>	<u>34,691</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		195,658	160,967
TOTAL FUNDS CARRIED FORWARD		<u><u>217,185</u></u>	<u><u>195,658</u></u>

Muddy Puddles Pre School

Balance Sheet

31 July 2021

	Notes	31.7.21 General fund £	31.7.20 Total funds £
CURRENT ASSETS			
Cash at bank		217,185	195,658
NET CURRENT ASSETS		<u>217,185</u>	<u>195,658</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		217,185	195,658
NET ASSETS		<u>217,185</u>	<u>195,658</u>
FUNDS	6		
Unrestricted funds		<u>217,185</u>	<u>195,658</u>
TOTAL FUNDS		<u>217,185</u>	<u>195,658</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/04/2022..... and were signed on its behalf by:


.....
C Billingham - Trustee


.....
R George - Trustee

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.

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.

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.

2. OTHER TRADING ACTIVITIES

	31.7.21	31.7.20
	£	£
Fundraising events	100	321
Sales of Uniform	105	19
Trips and Visits	492	-
Sundries	2,346	433
	<hr/>	<hr/>
	3,043	773
	<hr/> <hr/>	<hr/> <hr/>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. STAFF COSTS

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

	31.7.21	31.7.20
Management	1	1
Support Staff	8	7
	<hr/>	<hr/>
	9	8
	<hr/> <hr/>	<hr/> <hr/>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	General fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,356
Charitable activities	
Grants Received	141,421
Other trading activities	773
Total	<hr/> 146,550
EXPENDITURE ON	
Charitable activities	
Grants Received	109,214
Other	2,645
Total	<hr/> 111,859
NET INCOME	<hr/> 34,691
RECONCILIATION OF FUNDS	
Total funds brought forward	160,967
TOTAL FUNDS CARRIED FORWARD	<hr/> <hr/> 195,658

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

6. MOVEMENT IN FUNDS

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	195,658	21,527	217,185
TOTAL FUNDS	<u>195,658</u>	<u>21,527</u>	<u>217,185</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	152,772	(131,245)	21,527
TOTAL FUNDS	<u>152,772</u>	<u>(131,245)</u>	<u>21,527</u>

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	160,967	34,691	195,658
TOTAL FUNDS	<u>160,967</u>	<u>34,691</u>	<u>195,658</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	146,550	(111,859)	34,691
TOTAL FUNDS	<u>146,550</u>	<u>(111,859)</u>	<u>34,691</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

6. MOVEMENT IN FUNDS - continued

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

	At 1.8.19 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	160,967	56,218	217,185
TOTAL FUNDS	<u>160,967</u>	<u>56,218</u>	<u>217,185</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	299,322	(243,104)	56,218
TOTAL FUNDS	<u>299,322</u>	<u>(243,104)</u>	<u>56,218</u>

7. RELATED PARTY DISCLOSURES

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

Muddy Puddles Pre School

Detailed Statement of Financial Activities
for the Year Ended 31 July 2021

	31.7.21 £	31.7.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees Received	6,351	4,356
Other trading activities		
Fundraising events	100	321
Sales of Uniform	105	19
Trips and Visits	492	-
Sundries	2,346	433
	<hr/> 3,043	<hr/> 773
Charitable activities		
Grants	143,378	141,421
Total incoming resources	<hr/> 152,772	<hr/> 146,550
EXPENDITURE		
Other		
Activities	1,573	287
Domestic	784	371
Equipment Purchased	6,245	1,987
	<hr/> 8,602	<hr/> 2,645
Support costs		
Management		
Insurance	872	671
Telephone	402	840
Postage and stationery	539	443
Rent	13,723	10,158
	<hr/> 15,536	<hr/> 12,112
Finance		
Transfers	-	1,217
Information technology		
Computer	358	716
Human resources		
Trips and Visits	816	-
Training	1,109	1,160
	<hr/> 1,925	<hr/> 1,160
Other		
Sundries	533	2,232
Carried forward	533	2,232

This page does not form part of the statutory financial statements

Muddy Puddles Pre School

Detailed Statement of Financial Activities
for the Year Ended 31 July 2021

	31.7.21	31.7.20
	£	£
Other		
Brought forward	533	2,232
Uniform	332	189
Marketing	42	-
	<hr/>	<hr/>
	907	2,421
Other 2		
Garden Work	4,847	-
Governance costs		
Wages	96,072	88,076
Social security	377	1,426
Pensions	1,389	1,267
Accountancy and legal fees	1,083	651
No description	149	168
	<hr/>	<hr/>
	99,070	91,588
Total resources expended	<hr/>	<hr/>
	131,245	111,859
Net income	<hr/>	<hr/>
	21,527	34,691