

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

	Page
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 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

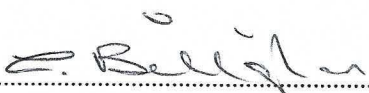
Independent Examiner

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').

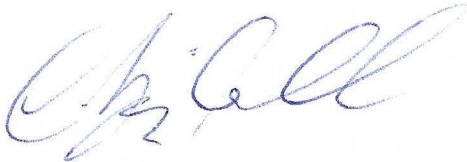
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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		217,185	195,658
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/>

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/>

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/> 195,658 <hr/>

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