

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

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for the Year Ended 31 July 2022

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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

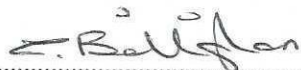
Independent Examiner

C Brightwell & Co
Chartered Certified Accountants
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Mill Court
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Sussex
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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		159,203	152,772
EXPENDITURE ON			
Charitable activities			
Grants Received		135,155	122,643
Other		8,131	8,602
Total		143,286	131,245
NET INCOME		15,917	21,527
RECONCILIATION OF FUNDS			
Total funds brought forward		217,185	195,658
TOTAL FUNDS CARRIED FORWARD		233,102	217,185

The notes form part of these financial statements

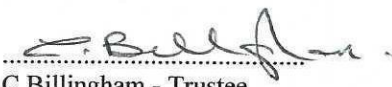
Muddy Puddles Pre School


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		233,102	217,185
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 12/05/2023 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

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

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
	<hr/> 10	<hr/> 9
	<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	6,351
Charitable activities	
Grants Received	143,378
Other trading activities	3,043
Total	<hr/> 152,772
EXPENDITURE ON	
Charitable activities	
Grants Received	122,643
Other	8,602
Total	<hr/> 131,245
NET INCOME	<hr/> 21,527
RECONCILIATION OF FUNDS	
Total funds brought forward	195,658
TOTAL FUNDS CARRIED FORWARD	<hr/> 217,185 <hr/>

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/> 550	<hr/> 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/> 8,131	<hr/> 8,602
Support costs		
Management		
Insurance	922	872
Telephone	812	402
Postage and stationery	685	539
Rent	15,702	13,723
	<hr/> 18,121	<hr/> 15,536
Information technology		
Computer	544	358
Human resources		
Trips and Visits	660	816
Training	1,170	1,109
	<hr/> 1,830	<hr/> 1,925
Other		
Sundries	1,017	533
Uniform	457	332
Marketing	355	42
	<hr/> 1,829	<hr/> 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/> 1,740	<hr/> 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/> 111,091	<hr/> 99,070
Total resources expended	<hr/> 143,286	<hr/> 131,245
Net income	<hr/> <hr/> 15,917	<hr/> <hr/> 21,527



CHARITY COMMISSION
FOR ENGLAND AND WALES

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.
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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, <i>trust deed</i> , <i>memorandum and articles of association</i> 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				
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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)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information


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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	