

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

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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
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
Sacrston
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>	<u>31.07.22</u>
		General Fund £	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
		<u>139,755</u>	<u>159,203</u>
EXPENDITURE ON			
Charitable activities			
Grants Received		151,734	135,155
Other		13,906	8,131
Total		<u>165,640</u>	<u>143,286</u>
NET INCOME/ (LOSS)		<u>-25,885</u>	15,917
RECONCILIATION OF FUNDS			
Total funds brought forward		233,102	217,185
TOTAL FUNDS CARRIED FORWARD		<u><u>207,217</u></u>	<u><u>233,102</u></u>

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 on24.6.24.....
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' RENUMERATION 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
	314	550
Charitable activities		
Grants	128,901	144,971
Total incoming resources	139,755	159,203
EXPENDITURE		
Other		
Activities	5,337	1,862
Domestic	662	632
Equipment Purchased	7,907	5,637
	13,906	8,131
Support costs		
Management		
Insurance	923	922
Telephone	747	812
Postage and stationery	494	685
Rent	13,601	15,702
	15,765	18,121
Information technology		
Computer	0	544
Human resources		
Trips and Visits	815	660
Training	1,122	1,170
	1,937	2,374
Other		
Sundries	2,061	1,017
Uniform	260	457
Marketing	1,375	355
	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		535
No description	814	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
	<hr/>	<hr/>
Total resources expended	165,640	143,286
	<hr/>	<hr/>
Net income	<u><u>-25,885</u></u>	<u><u>15,917</u></u>



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 01/08/2022

Period start date To 31/07/2023

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		
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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				
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11				
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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)

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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 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		



Muddy Puddles Pre-School EY553346

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.

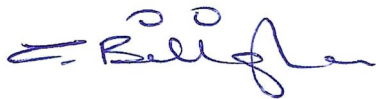
Once a week we have a Spanish teacher come in and she sings in both English and Spanish familiar rhymes which the children really enjoy and every other week we have a dancing teacher come in and again the children love having someone else come and play and interact with them.

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