

**Registered Charity Number: 1173831**

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

**Muddy Puddles Pre School**

**Balance Sheet**

**for the Year Ended 31 July 2024**

	Notes	<b><u>31.07.24</u></b> General Fund £	<b><u>31.07.23</u></b> Total Funds £
<b>CURRENT ASSETS</b>			
Cash at bank		246,952	207,697
<b>NET CURRENT ASSETS</b>		<u>246,952</u>	<u>207,697</u>
<b>CURRENT LIABILITIES</b>		600	480
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>246,352</u>	<u>207,217</u>
<b>NET ASSETS</b>		<u>246,352</u>	<u>207,217</u>
<b>FUNDS</b>			
Unrestricted funds	6	246,352	207,217
<b>TOTAL FUNDS</b>		<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	10,395
<b>Charitable activities</b>	
Grants Received	128,901
Other trading activities	458
<b>Total</b>	<u>139,754</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Grants Received	151,733
Other	<u>13,906</u>
<b>Total</b>	<u>165,639</u>
<b>NET INCOME</b>	<u>-25,885</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	233,102
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>Unrestricted Funds</b>			
General fund	207,217	39,135	246,352
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General funds	225,462	186,327	39,135
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General funds	233,102	-25,885	207,217
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General funds	139,755	165,640	-25,885
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted Funds</b>			
General fund	233,102	13,250	246,352
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General funds	365,217	351,967	13,250
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Donations and legacies</b>		
Fees Received	9,962	10,396
<b>Interest</b>		
Interest Received	38	144
<b>Other trading activities</b>		
Fundraising events	12	91
Sales of Uniform	0	0
Trips and Visits	0	0
Sundries	307	223
	319	314
<b>Charitable activities</b>		
Grants	215,143	128,901
<b>Total incoming resources</b>	225,462	139,755
<b>EXPENDITURE</b>		
<b>Other</b>		
Activities	5,283	5,337
Domestic	801	662
Equipment Purchased	7,655	7,907
	13,739	13,906
<b>Support costs</b>		
<b>Management</b>		
Insurance	986	923
Telephone	842	747
Postage and stationery	1,200	494
Rent	15,446	13,601
	18,474	15,765
<b>Information technology</b>		
Computer	0	0
<b>Human resources</b>		
Trips and Visits	1,428	815
Training	1,441	1,122
	2,869	1,937
<b>Other</b>		
Sundries	2,290	2,061
Uniform	1,031	260
Marketing	1,031	1,375
	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
	£	£
<b>Other</b>		
<b>Other 2</b>	0	0
Garden work	470	814
No description		
	<hr/>	<hr/>
	470	814
 <b>Governance costs</b>		
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
 <b>Net income</b>	<hr/>	<hr/>
	<u>39,135</u>	<u>-25,885</u>