

Report of the trustees and

Unaudited Financial Statements for the Year Ended 31 July 2025

for

Muddy Puddles Pre School

## Muddy Puddles Pre School

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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

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.....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 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  
Sacrison  
Durham  
DH7 6JS

Date: 13/04/2026

Statement of Financial Activities  
for the Year Ended 31 July 2025


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

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><u>199,639</u></u>	<u><u>246,352</u></u>
FUNDS			
Unrestricted funds	6	199,639	246,352
TOTAL FUNDS		<u><u>199,639</u></u>	<u><u>246,352</u></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
	<hr/> 433	<hr/> 319

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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	9,962
<b>Charitable activities</b>	
Grants Received	215,143
Other trading activities	357
<b>Total</b>	<u>225,462</u>
<b>EXPENDITURE ON</b>	
Charitable activities	
Grants Received	172,588
Other	<u>13,739</u>
<b>Total</b>	<u>186,327</u>
<b>NET INCOME</b>	<u>39,135</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	207,217
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>Unrestricted Funds</b>			
General fund	246,352	-46,713	199,639
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General funds	177,712	224,425	-46,713
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General funds	207,217	39,135	246,352
<b>TOTAL FUNDS</b>	<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 £
<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>

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
<b>TOTAL FUNDS</b>	<u>207,217</u>	<u>-7,578</u>	<u>199,639</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
<b>TOTAL FUNDS</b>	<u>403,174</u>	<u>410,752</u>	<u>-7,578</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
	£	£
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Donations and legacies</b>		
Fees Received	1,763	9,962
<b>Interest</b>		
Interest Received	165	38
<b>Other trading activities</b>		
Fundraising events	52	12
Sales of Uniform	70	0
Trips and Visits	0	0
Sundries	311	307
	433	319
<b>Charitable activities</b>		
Grants	175,351	215,143
<b>Total incoming resources</b>	177,712	225,462
<b>EXPENDITURE</b>		
<b>Other</b>		
Activities	5,798	5,283
Domestic	1,279	801
Equipment Purchased	5,367	7,655
	12,444	13,739
<b>Support costs</b>		
<b>Management</b>		
Insurance	1,447	986
Telephone	1,041	842
Postage and stationery	528	1,200
Rent	21,779	15,446
	24,795	18,474
<b>Information technology</b>		
Computer	0	0
<b>Human resources</b>		
Trips and Visits	958	1,428
Training	2,075	1,441
	3,033	2,869
<b>Other</b>		
Sundries	1,895	2,290
Uniform	1,186	1,031
Marketing	963	1,031
	4,044	4,352

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

	31.07.25	31.07.24
	£	£
<b>Other</b>		
Other 2	0	0
Garden work	720	470
No description		
	<hr/>	<hr/>
	720	470
<b>Governance costs</b>		
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



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		
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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><b>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.</b></p> <p><b>Providing opportunities of new experiences with trips, dancing sessions and visits by local people, including the West Sussex library service.</b></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	<b>Ongoing Raffles twice a year</b>
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:

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

## 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				
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Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]



## 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	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](mailto: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 23<sup>rd</sup> 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 16<sup>th</sup> 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](mailto: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](mailto: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](mailto: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 11<sup>th</sup> March being the provisional date for the committee meeting.

RAE GEORGE  
~~Adrian~~  
RAE Rachel  
RR

Charlotte King  
C. King

CAROL BILLINGHAM  
C. Billingham

17.03.2026



