



**Little Firs Day Nursery**

**Trustees Report**

**Year ended: 31<sup>st</sup> August 2023**

**Charity No. 1026262**



## **Report of the trustees for the year ended 31<sup>st</sup> August 2023**

The trustees present their annual report of the charity for the year ended 31<sup>st</sup> August 2023.



### **Introduction**

Westhaven Preschool opened in 1979 and Kids Club (Out of School Club) opened in 2000. The Nursery moved into new accommodation within Westham Children Centre situated in the grounds of Conifers Primary School in January 2009 and renamed itself to Little Firs Day Nursery. This was an exciting opportunity to work in partnership with Weymouth and Portland Sure-Start, Action for Children and continue our working partnership with Conifers Primary School. These successful partnerships have enhanced smooth transition into school and enabled us to support our families.

The nursery is an accessible purposed built building with four classrooms; two joined preschool rooms and two birth to three rooms, as well as a kitchen that provides healthy cooked food for the children. There is a balance of adult-led and freely chosen or child-initiated activities, delivered through indoor and outdoor play.



**Little Firs Day Nursery is a Rights Respecting Setting.**

We are registered for a maximum of 77 children to attend at any time and to provide care and education for children age 0-11 years. Opening times are Monday to Friday 07.30 until 18.00, for approximately fifty weeks of the year; one of these weeks is used for staff training days- There are currently 117 children aged 0-five years and 40 children 5-11 years attending our Kids Club.

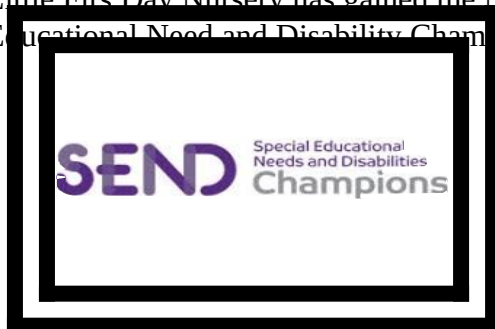
We are registered to take the Government's Early Years Free Entitlement (EYFE) including two-year funding, three- and four-years funding both the 15 hours and 30-hour funding, Early Years Pupil Premium, Childcare Vouchers and the Government Tax Free Childcare.

The children come from wide and varied backgrounds; within this number are children with English as an additional language (EAL) including Arabic, German, Hungarian, Polish, and Portuguese.

Our children with additional needs include children with sensory impairment, speech and language delay and children with SEN Support. Mrs Chegwiddden is our highly qualified Special Educational Need Coordinator (SENCO) and is super-numeral and supports the children with additional needs and liaises with professionals working with these children to enhance their progress. Furthermore, the SENCO assists the child's keyperson to support the children's additional needs and follow their Person-Centred Plans (PCP).

The SENCO follows the SALT's language programmes and works with the child's keyperson and their parents to ensure an integrated approach. Four other staff have qualifications in special needs and some staff have received training in PEIC-D which is used to support the children to develop their non-verbal communication skills. The nursery promotes sign language and has signs of the week to enhance the children's language development.

Little Firs Day Nursery has gained the National Day Nursery Association (NDNA) Special Educational Need and Disability Champion Setting 2019.



The Nursery employs 26 qualified practitioners, and 10 staff have been with the setting for over nine years. The other 2 staff members are our cooks.

#### **Staffing**

The Nursery employs 26 qualified practitioners of which 10 staff have been with the setting for over nine years. The other 2 staff members are our cooks.

| <b>26 Staff.</b>       |                                       |                 |                                 |                        |
|------------------------|---------------------------------------|-----------------|---------------------------------|------------------------|
| Role:                  | Qualification.                        | Number of Staff | Working towards a qualification | Level of qualification |
| Manager                | BA Degree & Early Years Teacher (EYT) | 1               |                                 |                        |
| Assistant Manager      | BA Degree & Early Years Teacher (EYT) | 1               |                                 |                        |
| Deputy Manager (SENCO) | Level 3                               | 1               |                                 |                        |
| Heads of Room          | Level 3                               | 2               |                                 |                        |
| Deputy Heads of Room   | Level 3                               | 2               |                                 |                        |
| Practitioners          | Level 3                               | 14              |                                 |                        |
| Practitioners          | Level 2                               | 3               | 1                               | Level 3                |
| Apprentice             |                                       | 2               | 1                               | Level 2                |
| Cooks                  |                                       | 2               |                                 |                        |

All childcare practitioners are First Aid trained.



## MISSION STATEMENT

Our Mission Statement is to provide a happy stimulating environment where children become engrossed in their play, thrive, and grow and develop their talents, whilst developing into independent and confident children that can meet their full potential.

### **ETHOS**

Children are at the heart of our Ethos as we believe children learn best when they enjoy what they are doing, feel secure, calm, happy and self-assured.

Staff have high expectations for the children and enthuse and motivate them to explore and develop their learning. All children are included in all activities, and we aim to provide effective learning opportunities for all children using well planned experiences both indoors and outdoors that link to all seven areas of learning. To achieve this, we work in partnership with the parents and carers.

We put Inclusion at the heart of our practice and procedures and believe that being inclusive means that we are doing the best for everyone.

We promote British Values-Democracy, Rule of Law, Individual Liberty, and Mutual Tolerance-these are embedded into our diverse curriculum and teaching practice. This ensures that the children learn acceptance and respect for all cultures, faiths, and lifestyles.

### **AIMS**

Our Aim is to provide high quality care and education through a range of challenging, educational play experiences both indoors and outdoors that are relevant to each individual child, whilst working closely with our parents and carers to promote and enhance the children's learning. From this the children learn about respecting others, cooperation and sharing and learn about being true to themselves and respecting the rights of others.

### **OBJECTIVES.**

Our objectives are that children develop a positive attitude towards health and wellbeing and to promote positive behaviour and respect of others. To ensure this we make the most of the children's abilities and talents whilst supporting them to be confident, independent children that are school ready.



### **A review of our achievements and performance**

The nursery invests heavily in staff CPD and this helps the staff have the knowledge to understand child development and introduces new practices and procedures into the nursery and improves the outcomes for the children and the staff.

Staff are reflective practitioners and have implemented changes including changing the rooms around to encourage free flow and implemented more child-initiated activities that

follow children's interests. Other changes have been changes to the Baseline Assessments and Transition Reports.

From attending training, we implemented into practice Funky Fingers, Incredible Beginnings, Making Maths REAL, Planning in the Moment, Raising Achievements in Literacy (REAL), Story-Making, ELKLAN and WellComm.

(REAL)-The Raising Early Achievements in Literacy which has improved the outcomes in literacy and language skills.

Story-making has supported literacy, creativity, imaginative skills and PSED, as well as Characteristics of Effective Learning.

Making Maths REAL has improved the outcomes in Maths and supports Characteristics of Effective Learning.

Funky Fingers stimulates all the crucial developmental stages needed for pencil control.

The Nursery also monitors and evaluates the children's learning, development and progress through Base-Line Assessments, Progress Reports, Person Centred Plans, Education Health Care Plans, Transition Reports and WellComm.

To ensure the children get the best possible start we employ two EYT's who mentor and train staff and implement changes to teaching practices which improves the outcomes for the children. We also achieve this by our SENCO being super-numeral and using the Derbyshire Language Scheme, ELKLAN Training and resources and WellComm Toolkit to support and improve the children's language skills.

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2023  
for  
Little Firs Day Nursery

A Hunter & Co Ltd  
Chartered Certified Accountants  
61 St Thomas Street  
Weymouth  
Dorset  
DT4 8EQ

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for the Year Ended 31 August 2023

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Little Firs Day Nursery

Report of the Trustees  
for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 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).

**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**

1026262

**Principal address**

Little Firs Day Nursery  
Radipole Lane  
Weymouth  
Dorset  
DT4 0QF

**Trustees**

Ms P Goodrick  
Ms J Chegwiddden  
Ms C Quine  
Ms W Parker  
Ms L Johnstone  
Ms S Hutchinson  
Ms W Jones  
Ms S Kerseley  
Ms K Ward

**Independent Examiner**

A Hunter & Co Ltd  
Chartered Certified Accountants  
61 St Thomas Street  
Weymouth  
Dorset  
DT4 8EQ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Ms P Goodrick - Trustee

Independent Examiner's Report to the Trustees of  
Little Firs Day Nursery

**Independent examiner's report to the trustees of Little Firs Day Nursery**

I report to the charity trustees on my examination of the accounts of Little Firs Day Nursery (the Trust) for the year ended 31 August 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Alison Hunter

A Hunter & Co Ltd  
Chartered Certified Accountants  
61 St Thomas Street  
Weymouth  
Dorset  
DT4 8EQ

Date: .....

Little Firs Day Nursery

Statement of Financial Activities  
for the Year Ended 31 August 2023

|  |       | 31.8.23<br>Unrestricted<br>fund<br>£ | 31.8.22<br>Total<br>funds<br>£ |
|--|-------|--------------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      | Notes |                                      |                                |
| Donations and legacies                 | 2     | 573,268                              | 585,730                        |
| Other trading activities               | 3     | 2,748                                | 315                            |
| Investment income                      | 4     | <u>1,448</u>                         | <u>103</u>                     |
| <b>Total</b>                           |       | <u>577,464</u>                       | <u>586,148</u>                 |
| <br><b>EXPENDITURE ON</b>              |       |                                      |                                |
| Raising funds                          | 5     | <u>579,464</u>                       | <u>530,891</u>                 |
| <br><b>NET INCOME/(EXPENDITURE)</b>    |       | (2,000)                              | 55,257                         |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                                      |                                |
| Total funds brought forward            |       | <u>343,357</u>                       | <u>288,100</u>                 |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>341,357</u>                       | <u>343,357</u>                 |

The notes form part of these financial statements

Little Firs Day Nursery

Balance Sheet  
31 August 2023

|  | Notes | 31.8.23<br>Unrestricted<br>fund<br>£ | 31.8.22<br>Total<br>funds<br>£ |
|--|-------|--------------------------------------|--------------------------------|
| <b>CURRENT ASSETS</b>                        |       |                                      |                                |
| Cash at bank and in hand                     |       | 348,069                              | 348,921                        |
| <b>CREDITORS</b>                             |       |                                      |                                |
| Amounts falling due within one year          | 10    | (6,712)                              | (5,564)                        |
|  |       | <hr/>                                | <hr/>                          |
| <b>NET CURRENT ASSETS</b>                    |       | <u>341,357</u>                       | <u>343,357</u>                 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <hr/> 341,357                        | <hr/> 343,357                  |
| <b>NET ASSETS</b>                            |       | <u>341,357</u>                       | <u>343,357</u>                 |
| <b>FUNDS</b>                                 | 12    |                                      |                                |
| Unrestricted funds                           |       | <u>341,357</u>                       | <u>343,357</u>                 |
| <b>TOTAL FUNDS</b>                           |       | <u>341,357</u>                       | <u>343,357</u>                 |

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
P Goodrick - Trustee

Little Firs Day Nursery

Cash Flow Statement  
for the Year Ended 31 August 2023

|   | Notes | 31.8.23<br>£          | 31.8.22<br>£          |
|---|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                       |
| Cash generated from operations  | 1     | <u>(2,597)</u>        | <u>58,306</u>         |
| Net cash (used in)/provided by operating activities                       |       | <u>(2,597)</u>        | <u>58,306</u>         |
| <b>Cash flows from investing activities</b>                               |       |                       |                       |
| Interest received   |       | <u>1,448</u>          | <u>103</u>            |
| Net cash provided by investing activities                                 |       | <u>1,448</u>          | <u>103</u>            |
|   |       |                       |                       |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | (1,149)               | 58,409                |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> | 2     | <u>346,570</u>        | <u>291,156</u>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       | 2     | <u><u>345,421</u></u> | <u><u>346,570</u></u> |

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 August 2023

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|   |                |               |
|---|----------------|---------------|
|   | 31.8.23        | 31.8.22       |
|   | £              | £             |
| <b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b> | (2,000)        | 55,257        |
| <b>Adjustments for:</b>   |                |               |
| Interest received   | (1,448)        | (103)         |
| Increase in creditors   | <u>851</u>     | <u>3,152</u>  |
| <b>Net cash (used in)/provided by operations</b>  | <u>(2,597)</u> | <u>58,306</u> |

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

|  |                |                |
|--|----------------|----------------|
|  | 31.8.23        | 31.8.22        |
|  | £              | £              |
| Cash in hand   | 50             | 50             |
| Notice deposits (less than 3 months)   | 348,019        | 348,871        |
| Overdrafts included in bank loans and overdrafts falling due within one year | <u>(2,648)</u> | <u>(2,351)</u> |
| <b>Total cash and cash equivalents</b>                                       | <u>345,421</u> | <u>346,570</u> |

**3. ANALYSIS OF CHANGES IN NET FUNDS**

|                          |                |                |                |
|--------------------------|----------------|----------------|----------------|
|                          | At 1.9.22      | Cash flow      | At 31.8.23     |
|                          | £              | £              | £              |
| <b>Net cash</b>          |                |                |                |
| Cash at bank and in hand | 348,921        | (852)          | 348,069        |
| Bank overdraft           | <u>(2,351)</u> | <u>(297)</u>   | <u>(2,648)</u> |
|                          | <u>346,570</u> | <u>(1,149)</u> | <u>345,421</u> |
| <b>Total</b>             | <u>346,570</u> | <u>(1,149)</u> | <u>345,421</u> |

The notes form part of these financial statements

## **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.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**2. DONATIONS AND LEGACIES**

|            | 31.8.23        | 31.8.22        |
|------------|----------------|----------------|
|            | £              | £              |
| Grants     | 261,665        | 235,906        |
| Admissions | <u>311,603</u> | <u>349,824</u> |
|            | <u>573,268</u> | <u>585,730</u> |

Grants received, included in the above, are as follows:

|              | 31.8.23        | 31.8.22        |
|--------------|----------------|----------------|
|              | £              | £              |
| Other grants | <u>261,665</u> | <u>235,906</u> |

**3. OTHER TRADING ACTIVITIES**

|                    | 31.8.23      | 31.8.22    |
|--------------------|--------------|------------|
|                    | £            | £          |
| Fundraising events | <u>2,748</u> | <u>315</u> |

**4. INVESTMENT INCOME**

|                          | 31.8.23      | 31.8.22    |
|--------------------------|--------------|------------|
|                          | £            | £          |
| Deposit account interest | <u>1,448</u> | <u>103</u> |

**5. RAISING FUNDS**

**Raising donations and legacies**

|               | 31.8.23        | 31.8.22        |
|---------------|----------------|----------------|
|               | £              | £              |
| Support costs | <u>579,464</u> | <u>530,891</u> |



Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**6. SUPPORT COSTS**

|                                | Management<br>£ | Finance<br>£ | Governance<br>costs<br>£ | Totals<br>£    |
|--------------------------------|-----------------|--------------|--------------------------|----------------|
| Raising donations and legacies | <u>577,872</u>  | <u>792</u>   | <u>800</u>               | <u>579,464</u> |

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**8. STAFF COSTS**

|                    | 31.8.23<br>£   | 31.8.22<br>£   |
|--------------------|----------------|----------------|
| Wages and salaries | <u>496,814</u> | <u>463,619</u> |
|                    | <u>496,814</u> | <u>463,619</u> |

The average monthly number of employees during the year was as follows:

|                |                |
|----------------|----------------|
| <u>31.8.23</u> | <u>31.8.22</u> |
|----------------|----------------|

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>fund<br>£ |
|-----------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |
| Donations and legacies            | 585,730                   |
| Other trading activities          | 315                       |
| Investment income                 | <u>103</u>                |
| <b>Total</b>                      | <u>586,148</u>            |
| <b>EXPENDITURE ON</b>             |                           |
| Raising funds                     | <u>530,891</u>            |
| <b>NET INCOME</b>                 | 55,257                    |

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>RECONCILIATION OF FUNDS</b>     |                           |
| Total funds brought forward        | 288,100                   |
|                                    | <hr/>                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>343,357</u></u>     |

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|   | 31.8.23<br>£        | 31.8.22<br>£        |
|---|---------------------|---------------------|
| Bank loans and overdrafts (see note 11) | 2,648               | 2,351               |
| Trade creditors                         | -                   | (1)                 |
| Taxation and social security            | 54                  | 85                  |
| Other creditors                         | <u>4,010</u>        | <u>3,129</u>        |
|   | <u><u>6,712</u></u> | <u><u>5,564</u></u> |

**11. LOANS**

An analysis of the maturity of loans is given below:

|  | 31.8.23<br>£        | 31.8.22<br>£        |
|--|---------------------|---------------------|
| Amounts falling due within one year on demand: |                     |                     |
| Bank overdrafts                                | <u><u>2,648</u></u> | <u><u>2,351</u></u> |

**12. MOVEMENT IN FUNDS**

|                           | At 1.9.22<br>£        | Net<br>movement<br>in funds<br>£ | At<br>31.8.23<br>£    |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| <b>Unrestricted funds</b> |                       |                                  |                       |
| General fund              | 343,357               | (2,000)                          | 341,357               |
|                           | <hr/>                 | <hr/>                            | <hr/>                 |
| <b>TOTAL FUNDS</b>        | <u><u>343,357</u></u> | <u><u>(2,000)</u></u>            | <u><u>341,357</u></u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**12. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 577,464                    | (579,464)                  | (2,000)                   |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>577,464</u>             | <u>(579,464)</u>           | <u>(2,000)</u>            |

**Comparatives for movement in funds**

|                           | At 1.9.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 288,100        | 55,257                           | 343,357            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>288,100</u> | <u>55,257</u>                    | <u>343,357</u>     |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 586,148                    | (530,891)                  | 55,257                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>586,148</u>             | <u>(530,891)</u>           | <u>55,257</u>             |

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.9.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.23<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 288,100        | 53,257                           | 341,357            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>288,100</u> | <u>53,257</u>                    | <u>341,357</u>     |

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,163,612                  | (1,110,355)                | 53,257                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>1,163,612</u>           | <u>(1,110,355)</u>         | <u>53,257</u>             |

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.

Little Firs Day Nursery

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2023

|                                 | 31.8.23<br>£   | 31.8.22<br>£   |
|---------------------------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>    |                |                |
| <b>Donations and legacies</b>   |                |                |
| Grants                          | 261,665        | 235,906        |
| Admissions                      | <u>311,603</u> | <u>349,824</u> |
|                                 | 573,268        | 585,730        |
| <b>Other trading activities</b> |                |                |
| Fundraising events              | 2,748          | 315            |
| <b>Investment income</b>        |                |                |
| Deposit account interest        | <u>1,448</u>   | <u>103</u>     |
| <b>Total incoming resources</b> | 577,464        | 586,148        |
| <b>EXPENDITURE</b>              |                |                |
| <b>Support costs</b>            |                |                |
| <b>Management</b>               |                |                |
| Wages                           | 496,814        | 463,619        |
| Rates and water                 | 1,899          | 2,017          |
| Insurance                       | 2,281          | 1,981          |
| Light and heat                  | 6,850          | 3,381          |
| Telephone                       | 1,744          | 1,577          |
| Postage and stationery          | 9              | 4              |
| Sundries                        | 2,364          | 1,875          |
| Cleaning                        | 12,132         | 9,288          |
| Repairs                         | 3,062          | 21,460         |
| Consumables                     | 17,043         | 13,572         |
| Expensed equipment              | 25,761         | 215            |
| Subscriptions                   | 4,658          | 6,397          |
| Other                           | 138            | 2,528          |
| Staff costs                     | <u>3,117</u>   | <u>1,608</u>   |
|                                 | 577,872        | 529,522        |
| <b>Finance</b>                  |                |                |
| Bank charges                    | 792            | 594            |
| <b>Governance costs</b>         |                |                |
| Accountancy and legal fees      | <u>800</u>     | <u>775</u>     |
| Total resources expended        | <u>579,464</u> | <u>530,891</u> |
| <b>Net (expenditure)/income</b> | <u>(2,000)</u> | <u>55,257</u>  |

This page does not form part of the statutory financial statements

This page does not form part of the statutory financial statements

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 August 2023  
for  
Little Firs Day Nursery

A Hunter & Co Ltd  
Chartered Certified Accountants  
61 St Thomas Street  
Weymouth  
Dorset  
DT4 8EQ

Contents of the Financial Statements  
for the Year Ended 31 August 2023

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Little Firs Day Nursery

Report of the Trustees  
for the Year Ended 31 August 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 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).

**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**

1026262

**Principal address**

Little Firs Day Nursery  
Radipole Lane  
Weymouth  
Dorset  
DT4 0QF

**Trustees**

Ms P Goodrick  
Ms J Chegwiddden  
Ms C Quine  
Ms W Parker  
Ms L Johnstone  
Ms S Hutchinson  
Ms W Jones  
Ms S Kerseley  
Ms K Ward

**Independent Examiner**

A Hunter & Co Ltd  
Chartered Certified Accountants  
61 St Thomas Street  
Weymouth  
Dorset  
DT4 8EQ

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Ms P Goodrick - Trustee

Independent Examiner's Report to the Trustees of  
Little Firs Day Nursery

**Independent examiner's report to the trustees of Little Firs Day Nursery**

I report to the charity trustees on my examination of the accounts of Little Firs Day Nursery (the Trust) for the year ended 31 August 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Alison Hunter

A Hunter & Co Ltd  
Chartered Certified Accountants  
61 St Thomas Street  
Weymouth  
Dorset  
DT4 8EQ

Date: .....

Little Firs Day Nursery

Statement of Financial Activities  
for the Year Ended 31 August 2023

|  |       | 31.8.23<br>Unrestricted<br>fund<br>£ | 31.8.22<br>Total<br>funds<br>£ |
|--|-------|--------------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      | Notes |                                      |                                |
| Donations and legacies                 | 2     | 573,268                              | 585,730                        |
| Other trading activities               | 3     | 2,748                                | 315                            |
| Investment income                      | 4     | <u>1,448</u>                         | <u>103</u>                     |
| <b>Total</b>                           |       | <u>577,464</u>                       | <u>586,148</u>                 |
| <br><b>EXPENDITURE ON</b>              |       |                                      |                                |
| Raising funds                          | 5     | <u>579,464</u>                       | <u>530,891</u>                 |
| <br><b>NET INCOME/(EXPENDITURE)</b>    |       | (2,000)                              | 55,257                         |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                                      |                                |
| Total funds brought forward            |       | <u>343,357</u>                       | <u>288,100</u>                 |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>341,357</u>                       | <u>343,357</u>                 |

The notes form part of these financial statements

Little Firs Day Nursery

Balance Sheet  
31 August 2023

|  | Notes | 31.8.23<br>Unrestricted<br>fund<br>£ | 31.8.22<br>Total<br>funds<br>£ |
|--|-------|--------------------------------------|--------------------------------|
| <b>CURRENT ASSETS</b>                        |       |                                      |                                |
| Cash at bank and in hand                     |       | 348,069                              | 348,921                        |
| <b>CREDITORS</b>                             |       |                                      |                                |
| Amounts falling due within one year          | 10    | (6,712)                              | (5,564)                        |
|  |       | <hr/>                                | <hr/>                          |
| <b>NET CURRENT ASSETS</b>                    |       | <u>341,357</u>                       | <u>343,357</u>                 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <hr/> 341,357                        | <hr/> 343,357                  |
| <b>NET ASSETS</b>                            |       | <u>341,357</u>                       | <u>343,357</u>                 |
| <b>FUNDS</b>                                 | 12    |                                      |                                |
| Unrestricted funds                           |       | <u>341,357</u>                       | <u>343,357</u>                 |
| <b>TOTAL FUNDS</b>                           |       | <u>341,357</u>                       | <u>343,357</u>                 |

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
P Goodrick - Trustee

Little Firs Day Nursery

Cash Flow Statement  
for the Year Ended 31 August 2023

|   | Notes | 31.8.23<br>£          | 31.8.22<br>£          |
|---|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                       |
| Cash generated from operations  | 1     | <u>(2,597)</u>        | <u>58,306</u>         |
| Net cash (used in)/provided by operating activities                       |       | <u>(2,597)</u>        | <u>58,306</u>         |
| <b>Cash flows from investing activities</b>                               |       |                       |                       |
| Interest received   |       | <u>1,448</u>          | <u>103</u>            |
| Net cash provided by investing activities                                 |       | <u>1,448</u>          | <u>103</u>            |
|   |       |                       |                       |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | (1,149)               | 58,409                |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> | 2     | <u>346,570</u>        | <u>291,156</u>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       | 2     | <u><u>345,421</u></u> | <u><u>346,570</u></u> |

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 August 2023

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|   |                       |                      |
|---|-----------------------|----------------------|
|   | 31.8.23               | 31.8.22              |
|   | £                     | £                    |
| <b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b> | (2,000)               | 55,257               |
| <b>Adjustments for:</b>   |                       |                      |
| Interest received   | (1,448)               | (103)                |
| Increase in creditors   | <u>851</u>            | <u>3,152</u>         |
| <b>Net cash (used in)/provided by operations</b>  | <u><u>(2,597)</u></u> | <u><u>58,306</u></u> |

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

|  |                       |                       |
|--|-----------------------|-----------------------|
|  | 31.8.23               | 31.8.22               |
|  | £                     | £                     |
| Cash in hand   | 50                    | 50                    |
| Notice deposits (less than 3 months)   | 348,019               | 348,871               |
| Overdrafts included in bank loans and overdrafts falling due within one year | <u>(2,648)</u>        | <u>(2,351)</u>        |
| <b>Total cash and cash equivalents</b>                                       | <u><u>345,421</u></u> | <u><u>346,570</u></u> |

**3. ANALYSIS OF CHANGES IN NET FUNDS**

|                          |                       |                       |                       |
|--------------------------|-----------------------|-----------------------|-----------------------|
|                          | At 1.9.22             | Cash flow             | At 31.8.23            |
|                          | £                     | £                     | £                     |
| <b>Net cash</b>          |                       |                       |                       |
| Cash at bank and in hand | 348,921               | (852)                 | 348,069               |
| Bank overdraft           | <u>(2,351)</u>        | <u>(297)</u>          | <u>(2,648)</u>        |
|                          | <u>346,570</u>        | <u>(1,149)</u>        | <u>345,421</u>        |
| <b>Total</b>             | <u><u>346,570</u></u> | <u><u>(1,149)</u></u> | <u><u>345,421</u></u> |

The notes form part of these financial statements

## **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.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**2. DONATIONS AND LEGACIES**

|            | 31.8.23        | 31.8.22        |
|------------|----------------|----------------|
|            | £              | £              |
| Grants     | 261,665        | 235,906        |
| Admissions | <u>311,603</u> | <u>349,824</u> |
|            | <u>573,268</u> | <u>585,730</u> |

Grants received, included in the above, are as follows:

|              | 31.8.23        | 31.8.22        |
|--------------|----------------|----------------|
|              | £              | £              |
| Other grants | <u>261,665</u> | <u>235,906</u> |

**3. OTHER TRADING ACTIVITIES**

|                    | 31.8.23      | 31.8.22    |
|--------------------|--------------|------------|
|                    | £            | £          |
| Fundraising events | <u>2,748</u> | <u>315</u> |

**4. INVESTMENT INCOME**

|                          | 31.8.23      | 31.8.22    |
|--------------------------|--------------|------------|
|                          | £            | £          |
| Deposit account interest | <u>1,448</u> | <u>103</u> |

**5. RAISING FUNDS**

**Raising donations and legacies**

|               | 31.8.23        | 31.8.22        |
|---------------|----------------|----------------|
|               | £              | £              |
| Support costs | <u>579,464</u> | <u>530,891</u> |



Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**6. SUPPORT COSTS**

|                                | Management<br>£ | Finance<br>£ | Governance<br>costs<br>£ | Totals<br>£    |
|--------------------------------|-----------------|--------------|--------------------------|----------------|
| Raising donations and legacies | <u>577,872</u>  | <u>792</u>   | <u>800</u>               | <u>579,464</u> |

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**8. STAFF COSTS**

|                    | 31.8.23<br>£   | 31.8.22<br>£   |
|--------------------|----------------|----------------|
| Wages and salaries | <u>496,814</u> | <u>463,619</u> |
|                    | <u>496,814</u> | <u>463,619</u> |

The average monthly number of employees during the year was as follows:

|                |                |
|----------------|----------------|
| <u>31.8.23</u> | <u>31.8.22</u> |
|----------------|----------------|

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>fund<br>£ |
|-----------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |
| Donations and legacies            | 585,730                   |
| Other trading activities          | 315                       |
| Investment income                 | <u>103</u>                |
| <b>Total</b>                      | <u>586,148</u>            |
| <b>EXPENDITURE ON</b>             |                           |
| Raising funds                     | <u>530,891</u>            |
| <b>NET INCOME</b>                 | 55,257                    |

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>RECONCILIATION OF FUNDS</b>     |                           |
| Total funds brought forward        | 288,100                   |
|                                    | <hr/>                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>343,357</u></u>     |

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|   | 31.8.23<br>£        | 31.8.22<br>£        |
|---|---------------------|---------------------|
| Bank loans and overdrafts (see note 11) | 2,648               | 2,351               |
| Trade creditors                         | -                   | (1)                 |
| Taxation and social security            | 54                  | 85                  |
| Other creditors                         | <u>4,010</u>        | <u>3,129</u>        |
|   | <u><u>6,712</u></u> | <u><u>5,564</u></u> |

**11. LOANS**

An analysis of the maturity of loans is given below:

|  | 31.8.23<br>£        | 31.8.22<br>£        |
|--|---------------------|---------------------|
| Amounts falling due within one year on demand: |                     |                     |
| Bank overdrafts                                | <u><u>2,648</u></u> | <u><u>2,351</u></u> |

**12. MOVEMENT IN FUNDS**

|                           | At 1.9.22<br>£        | Net<br>movement<br>in funds<br>£ | At<br>31.8.23<br>£    |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| <b>Unrestricted funds</b> |                       |                                  |                       |
| General fund              | 343,357               | (2,000)                          | 341,357               |
|                           | <hr/>                 | <hr/>                            | <hr/>                 |
| <b>TOTAL FUNDS</b>        | <u><u>343,357</u></u> | <u><u>(2,000)</u></u>            | <u><u>341,357</u></u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**12. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 577,464                    | (579,464)                  | (2,000)                   |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>577,464</u>             | <u>(579,464)</u>           | <u>(2,000)</u>            |

**Comparatives for movement in funds**

|                           | At 1.9.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 288,100        | 55,257                           | 343,357            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>288,100</u> | <u>55,257</u>                    | <u>343,357</u>     |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 586,148                    | (530,891)                  | 55,257                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>586,148</u>             | <u>(530,891)</u>           | <u>55,257</u>             |

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.9.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.8.23<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 288,100        | 53,257                           | 341,357            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>288,100</u> | <u>53,257</u>                    | <u>341,357</u>     |

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1,163,612                  | (1,110,355)                | 53,257                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>1,163,612</u>           | <u>(1,110,355)</u>         | <u>53,257</u>             |

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2023

|                                 | 31.8.23<br>£   | 31.8.22<br>£   |
|---------------------------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>    |                |                |
| <b>Donations and legacies</b>   |                |                |
| Grants                          | 261,665        | 235,906        |
| Admissions                      | <u>311,603</u> | <u>349,824</u> |
|                                 | 573,268        | 585,730        |
| <b>Other trading activities</b> |                |                |
| Fundraising events              | 2,748          | 315            |
| <b>Investment income</b>        |                |                |
| Deposit account interest        | <u>1,448</u>   | <u>103</u>     |
| <b>Total incoming resources</b> | 577,464        | 586,148        |
| <b>EXPENDITURE</b>              |                |                |
| <b>Support costs</b>            |                |                |
| <b>Management</b>               |                |                |
| Wages                           | 496,814        | 463,619        |
| Rates and water                 | 1,899          | 2,017          |
| Insurance                       | 2,281          | 1,981          |
| Light and heat                  | 6,850          | 3,381          |
| Telephone                       | 1,744          | 1,577          |
| Postage and stationery          | 9              | 4              |
| Sundries                        | 2,364          | 1,875          |
| Cleaning                        | 12,132         | 9,288          |
| Repairs                         | 3,062          | 21,460         |
| Consumables                     | 17,043         | 13,572         |
| Expensed equipment              | 25,761         | 215            |
| Subscriptions                   | 4,658          | 6,397          |
| Other                           | 138            | 2,528          |
| Staff costs                     | <u>3,117</u>   | <u>1,608</u>   |
|                                 | 577,872        | 529,522        |
| <b>Finance</b>                  |                |                |
| Bank charges                    | 792            | 594            |
| <b>Governance costs</b>         |                |                |
| Accountancy and legal fees      | <u>800</u>     | <u>775</u>     |
| Total resources expended        | <u>579,464</u> | <u>530,891</u> |
| <b>Net (expenditure)/income</b> | <u>(2,000)</u> | <u>55,257</u>  |

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