

LITTLE DEERS DAY NURSERY

England & Wales · Charity number 1060920

Details

| | |
|-------------|--|
| Other names | BURLEY MOTHER AND TODDLER PLAYGROUP, LITTLE DEERS PRE-SCHOOL |
| Status | Registered |
| Legal form | Other |
| Registered | 1997-02-25 |
| Register | View on the Charity Commission register |

Contact

Address
Deer Hall
Ringwood Road
Burley
Ringwood
BH24 4BU

Phone 01425404167

Email treasurer@littledeers.org

Website www.littledeers.org

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS.

Activities: Provide Day Nursery care and learning for children from 3 months up to school age

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Hampshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-08-31 | £288,810 | £298,390 | - | - |
| 2023-08-31 | £248,306 | £230,343 | - | - |
| 2022-08-31 | £213,533 | £202,814 | - | - |
| 2021-08-31 | £183,577 | £200,577 | - | - |
| 2020-08-31 | £155,263 | £149,631 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------|------|------------|
| Katherine Ash | | 2025-01-28 |
| Kerry Griffiths | | 2014-09-01 |
| Laura Brunton | | 2023-05-09 |
| Laura Ghirardello | | 2019-10-01 |
| Sarah Fuller | | 2021-09-29 |
| Simon Johnson | | 2025-01-28 |
| Sophie Empson | | 2023-05-09 |

LITTLE DEERS DAY NURSERY

England & Wales - Charity number 1060920

Accounts



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
LITTLE DEERS NURSERY

On accounts for the year
ended

31/08/2024

Charity no
(if any)

1060920

Set out on pages

2 TO 6

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 08 / 2024**.

Responsibilities and
basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

12/02/2026

Name:

GARY ELSON

Relevant professional
qualification(s) or body

FCCA

(if any):

Address: FOREST LINKS ROAD
FERNDOWN, DORSET,
BH22 9PH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

TREASURER'S REPORT

Little Deers Accounts year ending 31 August 2024

For the financial year ending 31 August 2024, the Little Deers Nursery Accounts showed a net income of -£9,579.76 which is a significant decrease on the previous financial year. The income from the under 3's room was down £10,593.13 on the previous year. This is due to the introduction of Government funding for 2-year-olds. The sales income from the Pre School room was showing an increase of £9,657.04 from the 22/23 financial year, this will be largely due to bringing the nursery fees in line to offer a single fee structure rather than banded by age. The overall income from funding and sales was up by £38,955.87 on the previous year showing a total of £286,902.55.

The cost of wages was significantly higher by £54,263.04 on the 22/23 financial year. The increase I believe is due to the cost-of-living wage rise and will increase again year on year. The income continued to cover the cost of wages.

The rising costs across all areas have increased our outgoings by £13,069.97. The nursery is left with a higher operating balance due the overall increase in sales. One of the significant expenses leading to a reduced profit this year was the extortionate increase in utilities costs, nearly £5,000.

We have increased our fees in line with our competitors in the hope to combat the above-mentioned wage rises and other increases in costs.

The building works on the replacement building are now complete, and everyone is settling in. Whilst this will increase our costs for the next financial year, due to extra outgoings relating to the temporary facilities overall and relocating back to Deer Hall, I am confident that we have a good number of children attending the nursery and we should be in a safe position financially at the end of the current financial year. We also have a healthy amount in the bank account. On the balance sheet the Charity Funds were £50,675.76 as of 31 August 2024. A significant sum of this is ringfenced for the extra costs expected for the new outdoor areas, including new playground resurfacing, which has been carried out but we are awaiting the invoices. and outdoor classroom pergola's which are yet to be built.

We were holding £4200 in customer deposits as a liability at the year end.

Little Deers Day Nursery, Management Committee.

Statement of Activity

Little Deers Day Nursery

1 September, 2023-31 August, 2024

| DISTRIBUTION ACCOUNT | TOTAL |
|------------------------------------|--------------------|
| Income | |
| BRISTOL CC EYPP FUNDING | 228.90 |
| Fundraising | 34.46 |
| Grant income | 100.00 |
| Hampshire CC EYE 2YO FUNDING | 23,187.22 |
| HAMPSHIRE CC EYE 34YO EXT FUNDING | 37,381.62 |
| HAMPSHIRE CC EYE 34YO UNI FUNDING | 43,262.64 |
| Hampshire CC EYE Adjustments | 298.20 |
| Hampshire CC EYPDP | 408.00 |
| Hampshire CC SUPP FUND | 31.20 |
| Miscellaneous Income | 32.16 |
| Over 3s Sales Income | 61,213.77 |
| Retained Deposits | 600.00 |
| Under 3s Sales Income | 120,124.38 |
| Total for Income | £286,902.55 |
| Cost of Sales | |
| Employers Pension Cost | 3,366.36 |
| Staff Wages | |
| Employers National Insurance | 6,114.91 |
| Gross Wages | 201,801.72 |
| Manager | 22,463.57 |
| Total for Staff Wages | £230,380.20 |
| Total for Cost of Sales | £233,746.56 |
| Gross Profit | £53,155.99 |
| Expenses | |
| Advertising/Promotional | 33.00 |
| Bank Service Charges | 60.00 |
| Children's Activity Sessions | 1,013.00 |
| Childrens Party | 6.00 |
| Christmas Gifts | 280.60 |
| Cleaning | 7,989.60 |
| First Aid | 32.23 |
| Food | 3,787.75 |
| FOOD FOR PARENTS EVENING/OPEN DAYS | 215.79 |
| Garden Maintenance | 475.00 |
| HEALTHCARE SUPPLIES | 2,833.08 |
| Insurance Expense | £878.09 |
| General Liability Insurance | 393.80 |
| Total for Insurance Expense | £1,271.89 |
| IT | 165.85 |
| Kitchen Equipment | 129.92 |
| Learning Resources | 1,277.83 |
| Lunches Hampshire CC | 13,488.72 |
| Office Equipment Expenditure | 9.98 |

Statement of Activity

Little Deers Day Nursery

1 September, 2023-31 August, 2024

| DISTRIBUTION ACCOUNT | TOTAL |
|--------------------------------------|--------------------|
| Pest control | 559.68 |
| Postage and Delivery | 36.95 |
| Pre School Supplies | £1,666.42 |
| Art & Craft, Toys | 65.34 |
| Enviro Project | 29.14 |
| Total for Pre School Supplies | £1,760.90 |
| Professional Fees | £1,163.35 |
| BOOKKEEPING SERVICES | 1,322.90 |
| Total for Professional Fees | £2,486.25 |
| Recruitment Costs | 288.74 |
| Refuse sacks | 348.00 |
| Rent and Rates | 268.76 |
| Repairs and Maintenance | 542.58 |
| Resources | 801.39 |
| Skip hire | 120.00 |
| Staff Party | 562.10 |
| Staff Refreshments | 169.98 |
| Staff Training | 1,034.61 |
| Staff Wellbeing | 180.37 |
| Stationery Office | 1,114.38 |
| STORAGE BOXES | 390.07 |
| Storage Rental | 4,496.54 |
| Subscriptions | 2,966.18 |
| Telephone | £770.18 |
| Mobile | 112.00 |
| Total for Telephone | £882.18 |
| Thanks you gifts | 48.84 |
| Uniform | 120.24 |
| Utilities | 12,394.18 |
| Total for Expenses | £64,643.16 |
| Net Operating Income | -£11,487.17 |
| Other Income | |
| Fundraising Income | |
| General Donations | 700.00 |
| Total for Fundraising Income | £700.00 |
| Interest Income | 1,207.41 |
| Total for Other Income | £1,907.41 |
| Net Other Income | £1,907.41 |
| Net Income | -£9,579.76 |

Statement of Financial Position

Little Deers Day Nursery

As of 31 August, 2024

| DISTRIBUTION ACCOUNT | TOTAL |
|---|-------------------|
| Fixed Asset | |
| Tangible assets | |
| Furniture and Fixtures | |
| Cost | 1,530.50 |
| Total for Furniture and Fixtures | £1,530.50 |
| Total for Tangible assets | £1,530.50 |
| Total for Fixed Asset | £1,530.50 |
| Cash at bank and in hand | |
| Community Account | 5,356.43 |
| Petty Cash | 0.92 |
| Save BMM (Fundraising Ac) | 56,066.95 |
| Temp Account (not real account) | 0.00 |
| Total for Cash at bank and in hand | £61,424.30 |
| Debtors | |
| Accounts Receivable | -4,436.27 |
| Total for Debtors | -£4,436.27 |
| Current Assets | |
| Undeposited Funds | 0.00 |
| Total for Current Assets | £0.00 |
| NET CURRENT ASSETS | £56,988.03 |
| Creditors: amounts falling due within one year | |
| Trade Creditors | |
| Accounts Payable | 759.00 |
| Total for Trade Creditors | £759.00 |
| Current Liabilities | |
| Customer Deposits | 4,200.00 |
| Payroll Liabilities | |
| Employee pension contribution | 661.70 |
| Holiday Pay | 0.00 |
| Net Wages | 0.00 |
| PAYE | 2,217.07 |
| pension employers contribution | 0.00 |
| Student Loan Deductions | 5.00 |
| Total for Payroll Liabilities | £2,883.77 |
| VAT Liability | 0.00 |
| Total for Current Liabilities | £7,083.77 |
| Total for Creditors: amounts falling due within one year | £7,842.77 |
| NET CURRENT ASSETS (LIABILITIES) | £49,145.26 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | £50,675.76 |
| TOTAL NET ASSETS (LIABILITIES) | £50,675.76 |
| Capital and Reserves | |
| Share Capital Account | 3,829.59 |
| Retained Earnings | 56,425.93 |
| Net Income | -9,579.76 |
| Total for Capital and Reserves | £50,675.76 |

LITTLE DEERS DAY NURSERY

England & Wales - Charity number 1060920

Accounts



Section A Independent Examiner's Report

Report to the trustees Charity Name LITTLE DEERS NURSERY

On accounts for the year ended 31/08/2023 Charity no (if any) 1060920

Set out on pages 2 TO 6 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023.

Responsibilities and basis of report As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of appropriate body] [delete if not applicable].

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:
- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed: [Signature] Date: 19/07/2024

Name: GARY ELSON

Relevant professional qualification(s) or body FCCA

(if any):

| |
|--|
| |
|--|

Address:

| |
|-------------------|
| FOREST LINKS ROAD |
| FERNDOWN, DORSET |
| BH22 9PH |

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

| |
|--|
| |
|--|

Little Deers Day Nursery

Financial Activities

September 2022 - August 2023

| | TOTAL |
|--------------------------------------|--------------------|
| Income | |
| BRISTOL CC EYPP FUNDING | 175.50 |
| HAMPSHIRE CC EYE 34YO EXT FUNDING | 26,476.10 |
| HAMPSHIRE CC EYE 34YO UNI FUNDING | 36,288.90 |
| Hampshire CC EYE Adjustments | 1,444.38 |
| HAMPSHIRE CC EYPP FUNDING | 322.56 |
| Miscellaneous Income | 1,000.00 |
| Over 3s Sales Income | 51,556.73 |
| Retained Deposits | 100.00 |
| Sales Income Pre School | |
| Pre School Pre Booked Sessions | -135.00 |
| Total Sales Income Pre School | -135.00 |
| Under 3s Sales Income | 130,717.51 |
| Total Income | £247,946.68 |
| Cost of Sales | |
| Employers Pension Cost | 2,552.92 |
| Staff Wages | |
| Employers National Insurance | 3,200.15 |
| Gross Wages | 153,272.71 |
| Manager | 19,644.30 |
| Total Staff Wages | 176,117.16 |
| Total Cost of Sales | £178,670.08 |
| TOTAL | £69,276.60 |
| Expenditures | |
| Advertising/Promotional | 400.80 |
| Bank Service Charges | 60.80 |
| Charitable Donations | 10.00 |
| Children's Activity Sessions | 1,725.00 |
| Childrens Party | 103.00 |
| Christmas Gifts | 40.00 |
| Cleaning | 603.00 |
| First Aid | 170.00 |
| Food | 3,422.74 |
| Garden Maintenance | 981.51 |
| HEALTHCARE SUPPLIES | 2,047.99 |
| Insurance Expense | 838.00 |
| IT | 104.31 |
| Kitchen Equipment | 209.65 |
| Kitchen storage | 28.50 |
| Learning Resources | 2,130.76 |
| Lunches Hampshire CC | 11,340.36 |
| Miscellaneous Expense | 680.00 |
| MOO MUSIC | 640.00 |
| Office Equipment Expenditure | 204.49 |
| Payroll Expenses | 642.60 |

Little Deers Day Nursery

Financial Activities

September 2022 - August 2023

| | TOTAL |
|---------------------------------|-------------------|
| Pest control | 559.68 |
| Postage and Delivery | 22.41 |
| Pre School Supplies | 863.53 |
| Professional Fees | 680.20 |
| BOOKKEEPING SERVICES | 1,260.75 |
| Total Professional Fees | 1,940.95 |
| Recruitment Costs | 831.74 |
| Refuse sacks | 315.00 |
| Rent and Rates | 248.11 |
| Repairs and Maintenance | 434.31 |
| Resources | 2,179.37 |
| Staff Refreshments | 353.38 |
| Staff Training | 606.00 |
| Staff Wellbeing | 143.73 |
| Stationery Office | 950.85 |
| STORAGE BOXES | 103.50 |
| Storage Rental | 4,105.14 |
| Subscriptions | 2,906.46 |
| Telephone | 623.26 |
| Mobile | 22.00 |
| Total Telephone | 645.26 |
| Thanks you gifts | 42.69 |
| Uniform | 290.68 |
| Utilities | 5,767.00 |
| Gas and Electric | 1,797.44 |
| Water | 82.45 |
| Total Utilities | 7,646.89 |
| Total Expenditures | £51,573.19 |
| NET OPERATING INCOME | £17,703.41 |
| Other Income | |
| Fundraising Income | |
| AmazonSmile | 14.51 |
| Easyfundraising | 26.19 |
| Total Fundraising Income | 40.70 |
| Interest Income | 319.10 |
| Total Other Income | £359.80 |
| Other Expenditures | |
| Provision of Food Vouchers | 100.00 |
| Total Other Expenditures | £100.00 |
| NET OTHER INCOME | £259.80 |
| NET INCOME/(EXPENDITURE) | £17,963.21 |

Little Deers Day Nursery

Balance Sheet

As of August 31, 2023

| | TOTAL |
|---|--------------------|
| Fixed Asset | |
| Tangible assets | |
| Furniture and Fixtures | |
| Cost | 1,530.50 |
| Total Furniture and Fixtures | 1,530.50 |
| Total Tangible assets | £1,530.50 |
| Total Fixed Asset | £1,530.50 |
| Cash at bank and in hand | |
| Community Account | 11,865.24 |
| Petty Cash | 31.65 |
| Save BMM (Fundraising Ac) | 60,159.54 |
| Temp Account (not real account) | 0.00 |
| Total Cash at bank and in hand | £72,056.43 |
| Debtors | |
| Accounts Receivable | -6,413.93 |
| Total Debtors | £ -6,413.93 |
| Current Assets | |
| Undeposited Funds | 0.00 |
| Total Current Assets | £0.00 |
| NET CURRENT ASSETS | £65,642.50 |
| Creditors: amounts falling due within one year | |
| Trade Creditors | |
| Accounts Payable | 759.00 |
| Total Trade Creditors | £759.00 |
| Current Liabilities | |
| Customer Deposits | 3,900.00 |
| Payroll Liabilities | |
| Employee pension contribution | 661.54 |
| Holiday Pay | 0.00 |
| Net Wages | 0.00 |
| PAYE | 1,596.94 |
| pension employers contribution | 0.00 |
| Total Payroll Liabilities | 2,258.48 |
| VAT Liability | 0.00 |
| Total Current Liabilities | £6,158.48 |
| Total Creditors: amounts falling due within one year | £6,917.48 |
| NET CURRENT ASSETS (LIABILITIES) | £58,725.02 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | £60,255.52 |
| TOTAL NET ASSETS (LIABILITIES) | £60,255.52 |
| Charity funds | |
| Retained Earnings | 38,462.72 |
| Share Capital Account | 3,829.59 |
| Surplus/(Deficit) | 17,963.21 |
| Total Charity funds | £60,255.52 |

LITTLE DEERS DAY NURSERY

England & Wales - Charity number 1060920

Accounts



Section A Independent Examiner's Report

Report to the trustees Charity Name LITTLE DEERS NURSERY

On accounts for the year ended 31/08/2022 Charity no (if any) 1060920

Set out on pages 2 TO 6 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of a body of accountants or other body of accountants or other body of accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed: [Signature] Date: 19/04/2023

Name: GARY ELSON

Relevant professional qualification(s) or body (if any): FCCA

| | |
|-----------------|------------------|
| Address: | 12 HAVILAND ROAD |
| | WIMBORNE, DORSET |
| | BH21 7RG |

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

TREASURER'S REPORT

Little Deers Accounts year ending 31 August 2022

For the financial year ending 31 August 2022, the Little Deers Nursery Accounts showed a net income of £10,718.65. The income from the baby room was up from £44,720.08 in the previous year to £51,43.07 in the 21/22 financial year. The overall income from the Pre School room was similar to the previous year. The biggest increase was seen from the toddler room being £47,969.96 up £21,825.79 from the previous year. The overall income from funding and sales was up by £32,453.07 on the previous year.

The cost of wages was lower by £73,13.95 on the 20/22 financial year however I believe this was due to not all hours being fully covered. I would expect next years wages to be higher due to the cost-of-living wage rise.

We are all aware of the rising costs in all our outgoings We have also made changes to our operating systems which although are more expensive they are more efficient and should prove to be beneficial moving forward. All of which explains the increase in our total expenditure of £10,711.46.

We have increased our fees in line with our competitors in the hope to combat the above-mentioned wage rises and other increases in costs.

We also hope to see progress on the new building works which will have an effect on our outgoings. Overall, I am confident that we have a good number of children attending the nursery and we should be in safe position financially at the end of the current financial year.

Treasurer Little Deers

Little Deers Day Nursery

Financial Activities

September 2021 - August 2022

| | TOTAL |
|--------------------------------------|--------------------|
| Income | |
| Grant income | 100.00 |
| Hampshire CC EYE 2YO FUNDING | 3,098.08 |
| HAMPSHIRE CC EYE 34YO EXT FUNDING | 18,616.04 |
| HAMPSHIRE CC EYE 34YO UNI FUNDING | 38,819.84 |
| Hampshire CC EYE Adjustments | 1,075.76 |
| HAMPSHIRE CC EYE Funding Advance | 197.02 |
| HAMPSHIRE CC EYPP FUNDING | 849.45 |
| Hampshire CC Winter Grant Scheme | 509.60 |
| Miscellaneous Income | 0.67 |
| Retained Deposits | 650.00 |
| Sales Income Baby Room | |
| Baby Room Pre Booked Sessions | 51,439.07 |
| Total Sales Income Baby Room | 51,439.07 |
| Sales Income Pre School | |
| Pre School Pre Booked Sessions | 29,084.64 |
| Total Sales Income Pre School | 29,084.64 |
| Sales Income Toddler Room | 47,969.96 |
| Sales Meals | 19,420.46 |
| Voluntary EYE Donation | 587.50 |
| Total Income | £212,418.09 |
| Cost of Sales | |
| Employers Pension Cost | 2,067.74 |
| Staff Wages | |
| Employers National Insurance | 3,443.71 |
| Gross Wages | 134,744.22 |
| Manager | 19,613.75 |
| Total Staff Wages | 157,801.68 |
| Total Cost of Sales | £159,869.42 |
| TOTAL | £52,548.67 |
| Expenditures | |
| Advertising/Promotional | 340.20 |
| Bank Service Charges | 48.32 |
| Books & Subscriptions | 50.00 |
| Children s Activity Sessions | 1,155.00 |
| Childrens Party | 408.65 |
| Christmas Gifts | 250.34 |
| Cleaning | 9.00 |
| First Aid | 320.00 |
| Food | 2,569.09 |
| Garden Maintenance | 1,290.00 |
| HEALTHCARE SUPPLIES | 2,004.76 |
| Insurance Expense | 1,060.80 |
| IT | 117.87 |

Little Deers Day Nursery

Financial Activities

September 2021 - August 2022

| | TOTAL |
|---------------------------------|-------------------|
| Kitchen Equipment | 197.95 |
| Learning Resources | 420.02 |
| Legal fees | 2,310.00 |
| Lunches Hampshire CC | 10,252.65 |
| Miscellaneous Expense | 289.58 |
| Payroll Expenses | 632.04 |
| Pest control | 508.80 |
| Postage and Delivery | 23.60 |
| Pre School Supplies | 552.93 |
| Printing and Reproduction | 78.63 |
| Professional Fees | 225.00 |
| BOOKKEEPING SERVICES | 1,377.63 |
| Total Professional Fees | 1,602.63 |
| Recruitment Costs | 1,001.71 |
| Refuse sacks | 429.00 |
| Rent and Rates | 171.20 |
| Repairs and Maintenance | 293.31 |
| Resources | 2,568.05 |
| Software | 2.49 |
| Staff Refreshments | 223.30 |
| Staff Training | 457.95 |
| Staff Wellbeing | 219.06 |
| Stationery Office | 484.41 |
| STORAGE BOXES | 371.88 |
| Storage Rental | 1,021.81 |
| Subscriptions | 3,317.47 |
| Telephone | 576.24 |
| Thanks you gifts | 10.00 |
| Travelling and Entertainment | 1.00 |
| Uniform | 335.45 |
| Utilities | |
| Gas and Electric | 4,662.74 |
| Water | 49.57 |
| Total Utilities | 4,712.31 |
| Total Expenditures | £42,689.50 |
| NET OPERATING INCOME | £9,859.17 |
| Other Income | |
| Fundraising Income | |
| AmazonSmile | 54.22 |
| Easyfundraising | 41.56 |
| General Donations | 500.00 |
| Total Fundraising Income | 595.78 |
| HMRC JRS Grant | 145.37 |
| HMRC-SSP Grant | 366.13 |

Little Deers Day Nursery

Financial Activities

September 2021 - August 2022

| | TOTAL |
|---------------------------------|-------------------|
| Interest Income | 7.20 |
| Total Other Income | £1,114.48 |
| Other Expenditures | |
| Provision of Food Vouchers | 255.00 |
| Total Other Expenditures | £255.00 |
| NET OTHER INCOME | £859.48 |
| NET INCOME/(EXPENDITURE) | £10,718.65 |

Little Deers Day Nursery

Balance Sheet
As of August 31, 2022

| | TOTAL |
|---|--------------------|
| Fixed Asset | |
| Tangible assets | |
| Furniture and Fixtures | |
| Cost | 1,530.50 |
| Total Furniture and Fixtures | 1,530.50 |
| Total Tangible assets | £1,530.50 |
| Total Fixed Asset | £1,530.50 |
| Cash at bank and in hand | |
| Community Account | 9,471.29 |
| Petty Cash | 127.00 |
| Save BMM (Fundraising Ac) | 43,865.15 |
| Temp Account (not real account) | 0.00 |
| Total Cash at bank and in hand | £53,463.44 |
| Debtors | |
| Accounts Receivable | -7,691.37 |
| Total Debtors | £ -7,691.37 |
| Current Assets | |
| Undeposited Funds | 0.00 |
| Total Current Assets | £0.00 |
| NET CURRENT ASSETS | £45,772.07 |
| Creditors: amounts falling due within one year | |
| Trade Creditors | |
| Accounts Payable | 759.00 |
| Total Trade Creditors | £759.00 |
| Current Liabilities | |
| Customer Deposits | 2,800.00 |
| Payroll Liabilities | |
| Employee pension contribution | 54.94 |
| Holiday Pay | 0.00 |
| Net Wages | 0.00 |
| PAYE | 1,396.32 |
| pension employers contribution | 0.00 |
| Total Payroll Liabilities | 1,451.26 |
| VAT Liability | 0.00 |
| Total Current Liabilities | £4,251.26 |
| Total Creditors: amounts falling due within one year | £5,010.26 |
| NET CURRENT ASSETS (LIABILITIES) | £40,761.81 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | £42,292.31 |
| TOTAL NET ASSETS (LIABILITIES) | £42,292.31 |
| Charity funds | |
| Retained Earnings | 27,744.07 |
| Share Capital Account | 3,829.59 |
| Surplus/(Deficit) | 10,718.65 |
| Total Charity funds | £42,292.31 |

LITTLE DEERS DAY NURSERY

England & Wales - Charity number 1060920

Accounts



Section A Independent Examiner's Report

Report to the trustees Charity Name LITTLE DEERS NURSERY

On accounts for the year ended 31/08/2021 Charity no (if any) 1060920

Set out on pages 2 TO 6 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2021.

Responsibilities and basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of a body of accountants to which I belong and which is a body to which I have applied for approval.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed: [Signature] Date: 19/04/2023

Name: GARY ELSON

Relevant professional qualification(s) or body (if any): FCCA

Address:

12 HAVILAND ROAD

WIMBORNE, DORSET

BH21 7RG

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

| | |
|--|--|
| | |
|--|--|

TREASURER'S REPORT

Little Deers Accounts year ending 31 August 2021

For the financial year ending 31 August 2021, the Little Deers Nursery Accounts showed a loss of £-17,000.21. Whilst this is a negative figure it must be noted that this is a great improvement on the previous year which showed a negative figure in excess of £-33,000. It has been a difficult year and whilst the coronavirus pandemic show signs of improving it has had a detrimental effect on the income figures due to fluctuating childcare numbers.

We have increased our fees, keeping them in line with competitors. Rather than risk any exodus of staff, considering the current difficulty of recruiting suitably qualified nursery practitioners we have also increased our wages. Rising costs relating to the maintenance and upkeep of the building were unavoidable.

On a positive note, we have a steady number of children attending the nursery and have a strong waiting list. The next couple of years will be challenging as we navigate our way out of the pandemic and juggle the possibility of a new building.

Little Deers Day Nursery

Financial Activities

September 2020 - August 2021

| | TOTAL |
|--------------------------------------|--------------------|
| Income | |
| Hampshire CC EYE 2YO FUNDING | 10,678.76 |
| HAMPSHIRE CC EYE 34YO EXT FUNDING | 15,850.52 |
| HAMPSHIRE CC EYE 34YO UNI FUNDING | 24,740.51 |
| Hampshire CC EYE Adjustments | 1,003.01 |
| HAMPSHIRE CC EYPP FUNDING | 975.46 |
| Hampshire CC MIN PAY | 7,469.06 |
| Hampshire CC Winter Grant Scheme | 1,522.00 |
| Miscellaneous Income | 0.00 |
| Retained Deposits | 600.00 |
| Sales Income Baby Room | |
| Baby Room Pre Booked Sessions | 44,720.08 |
| Total Sales Income Baby Room | 44,720.08 |
| Sales Income Pre School | |
| Pre School Pre Booked Sessions | 29,380.09 |
| Total Sales Income Pre School | 29,380.09 |
| Sales Income Toddler Room | 26,144.17 |
| Sales Meals | 15,931.72 |
| Voluntary EYE Donation | 940.64 |
| Total Income | £179,956.02 |
| Cost of Sales | |
| Employers Pension Cost | 2,181.66 |
| Staff Wages | |
| Employers National Insurance | 2,471.66 |
| Gross Wages | 143,410.47 |
| Manager | 19,233.50 |
| Total Staff Wages | 165,115.63 |
| Total Cost of Sales | £167,297.29 |
| TOTAL | £12,658.73 |
| Expenditures | |
| Bank Service Charges | 2.50 |
| Books & Subscriptions | 40.00 |
| Christmas Gifts | 239.76 |
| Cleaning | 95.25 |
| Cleaning Products | 51.34 |
| Total Cleaning | 146.59 |
| First Aid | 278.89 |
| Food | 2,193.98 |
| Garden Maintenance | 1,375.65 |
| HEALTHCARE SUPPLIES | 1,993.28 |
| Insurance Expense | 1,039.53 |
| IT | 385.05 |
| Kitchen Equipment | 19.00 |
| Kitchen storage | 54.48 |

Little Deers Day Nursery

Financial Activities

September 2020 - August 2021

| | TOTAL |
|--|---------------------|
| Learning Resources | 169.12 |
| Lunches Hampshire CC | 10,708.98 |
| Miscellaneous Expense | 280.00 |
| Office Equipment Expenditure | 1,028.42 |
| Payroll Expenses | 1,342.50 |
| Pest control | 508.80 |
| Postage and Delivery | 48.03 |
| Pre School Supplies | 1,127.58 |
| Consumables | 4.72 |
| Total Pre School Supplies | 1,132.30 |
| Professional Fees | 1,491.00 |
| BOOKKEEPING SERVICES | 1,075.00 |
| Total Professional Fees | 2,566.00 |
| Recruitment Costs | 17.47 |
| Refuse sacks | 343.40 |
| Rent and Rates | 14.07 |
| Repairs and Maintenance | 379.44 |
| Resources | 856.01 |
| Skip hire | 276.00 |
| Staff Refreshments | 229.65 |
| Staff Training | 486.85 |
| Staff Wellbeing | 185.55 |
| Stationery Office | 713.18 |
| STORAGE BOXES | 30.98 |
| Subscriptions | 697.09 |
| Telephone | 704.32 |
| Uniform | 75.75 |
| Utilities | |
| Gas and Electric | 1,384.37 |
| Water | 31.05 |
| Total Utilities | 1,415.42 |
| Total Expenditures | £31,978.04 |
| NET OPERATING INCOME | £ -19,319.31 |
| Other Income | |
| Fundraising Income | |
| AmazonSmile | 32.90 |
| Easyfundraising | 135.91 |
| General Donations | 513.91 |
| Total Fundraising Income | 682.72 |
| Hampshire County Council Contain Outbreak Management Funding | 80.00 |
| HMRC JRS Grant | 2,377.54 |
| HMRC-SSP Grant | 476.37 |
| Interest Income | 4.47 |
| Total Other Income | £3,621.10 |

Little Deers Day Nursery

Financial Activities

September 2020 - August 2021

| | TOTAL |
|---------------------------------|---------------------|
| Other Expenditures | |
| Provision of Food Vouchers | 1,302.00 |
| Total Other Expenditures | £1,302.00 |
| NET OTHER INCOME | £2,319.10 |
| NET INCOME/(EXPENDITURE) | £ -17,000.21 |

Little Deers Day Nursery

Balance Sheet

As of August 31, 2021

| | TOTAL |
|---|-------------------|
| Fixed Asset | |
| Tangible assets | |
| Furniture and Fixtures | |
| Cost | 1,530.50 |
| Total Furniture and Fixtures | 1,530.50 |
| Total Tangible assets | £1,530.50 |
| Total Fixed Asset | £1,530.50 |
| Cash at bank and in hand | |
| Community Account | 7,452.85 |
| Petty Cash | 8.58 |
| Save BMM (Fundraising Ac) | 28,167.95 |
| Temp Account (not real account) | 0.00 |
| Total Cash at bank and in hand | £35,629.38 |
| Debtors | |
| Accounts Receivable | -902.13 |
| Total Debtors | £ -902.13 |
| Current Assets | |
| Undeposited Funds | 0.00 |
| Total Current Assets | £0.00 |
| NET CURRENT ASSETS | £34,727.25 |
| Creditors: amounts falling due within one year | |
| Trade Creditors | |
| Accounts Payable | 759.00 |
| Total Trade Creditors | £759.00 |
| Current Liabilities | |
| Customer Deposits | 3,000.00 |
| Payroll Liabilities | |
| Employee pension contribution | 455.00 |
| Holiday Pay | 0.00 |
| Net Wages | -0.92 |
| PAYE | 471.01 |
| pension employers contribution | 0.00 |
| Total Payroll Liabilities | 925.09 |
| VAT Liability | 0.00 |
| Total Current Liabilities | £3,925.09 |
| Total Creditors: amounts falling due within one year | £4,684.09 |
| NET CURRENT ASSETS (LIABILITIES) | £30,043.16 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | £31,573.66 |
| TOTAL NET ASSETS (LIABILITIES) | £31,573.66 |
| Charity funds | |
| Retained Earnings | 44,744.28 |
| Share Capital Account | 3,829.59 |
| Surplus/(Deficit) | -17,000.21 |
| Total Charity funds | £31,573.66 |

LITTLE DEERS DAY NURSERY

England & Wales - Charity number 1060920

Accounts

REPORT ON THE ACCOUNTS FOR LITTLE DEERS DAY NURSERY YEAR ENDING 31 AUGUST 2020

For the Financial Year ended 31 August 2020, the Little Deers Day Nursery showed a Net Income of £32,375.32 after Expenditure. Of this sum, £26,743 related to HMRC grants as a result of the Covid pandemic, relating to the Small Business Grant, the Job Retention Scheme, and general Fundraising income, whilst the actual trading income was £5,632.

The net result almost counteracts last year's loss of £33,284.

Although the Sales Income from the Baby Room and Pre-School sessions were lower than last year, the income from the Toddler Room was higher. However, the main source of increased income was from Hampshire CC Funding for the Universal (15 hours) and Extended (30 hours) Early Years Education funding for the 2, 3 and 4 year-olds. This made up just under £78,000 for the whole year. The funding received from the Government does not fully cover the cost of provision for the 3 and 4 year olds, this is therefore contributing to an overall loss for the Pre-School sessions per year.

With regard to Expenditure, increases related to sanitising equipment and protective clothing, healthcare supplies etc. Staff Training and Wellbeing was similarly higher due to Covid 19. However, overall due to the period of enforced closure, general expenses were lower as would be expected. Overall, the total expenditure of £19,896 compared favourably with the previous year at £34,093 but we must remember that last year's figure was particularly high due to maintenance works to the setting.

It is very difficult to predict the financial situation for the forthcoming year since the second lockdown will influence the income and with more parents working from home, the need for childcare is likely to have reduced. The appointment of a Bookkeeper has been very successful from the administration side and her input has helped the management to keep a close watch on the financial situation. Similarly, the payroll people have provided an invaluable helping hand with the complex staff payroll issues that arose.

Thankfully the Balance Sheet at the end of the Financial Year ended 31 August 2020 was £49,333.37 which at least provides some buffer against possible hard times ahead.

Little Deers Day Nursery

FINANCIAL ACTIVITIES

September 2019 - August 2020

| | TOTAL | | |
|--|---------------------|--------------------------|-------------------|
| | SEP 2019 - AUG 2020 | SEP 2018 - AUG 2019 (PY) | CHANGE |
| Income | | | |
| Apprentice support | | | |
| Billable Expenditure Income | | | |
| Billable Expense Income | | | |
| EY | | | |
| Fundraising | | | |
| do not use (deleted) | | | |
| Spencers donations (deleted) | | | |
| Total Fundraising | | | |
| Grant income | | 23,749.65 | -23,749.65 |
| Green grant | | | |
| HAMPSHIRE CC 20 EYPP FUNDING (deleted) | | | |
| HAMPSHIRE CC 34YO EYPP FUNDING | 209.88 | 525.23 | -315.35 |
| Hampshire CC EYE 2YO FUNDING | 7,693.60 | 660.40 | 7,033.20 |
| HAMPSHIRE CC EYE 34YO EXT FUNDING | 23,899.39 | | 23,899.39 |
| HAMPSHIRE CC EYE 34YO UNI FUNDING | 33,932.92 | 25,049.38 | 8,883.54 |
| Hampshire CC EYE Adjustments | 3,803.42 | | 3,803.42 |
| HAMPSHIRE CC EYE Funding Advance | 8,117.92 | | 8,117.92 |
| HAMPSHIRE CC EYPP FUNDING | 335.49 | | 335.49 |
| Markup | | | |
| Miscellaneous Income | 492.42 | 890.65 | -398.23 |
| Returned Cheque Charge | | | |
| Sales - Baby Room (deleted) | | | |
| Sales - Deposits Received Income | | | |
| Sales Discounts | | | |
| Sales Holiday Club Only | | | |
| Sales Holiday Discount | | | |
| Sales Income After School Hours | | | |
| Sales Income Baby Room | | | |
| Baby Room Additional Hours | | -390.52 | 390.52 |
| Baby Room Pre Booked Sessions | 23,012.28 | 44,456.18 | -21,443.90 |
| Total Sales Income Baby Room | 23,012.28 | 44,065.66 | -21,053.38 |
| Sales Income Pre School | | | |
| Pre School Additional Hours | 12.00 | | 12.00 |
| Pre School Funded Sessions | | | |
| Pre School Pre Booked Sessions | 14,195.05 | 21,609.06 | -7,414.01 |
| Total Sales Income Pre School | 14,207.05 | 21,609.06 | -7,402.01 |
| Sales Income Toddler Room | 25,584.55 | 19,996.50 | 5,588.05 |
| Sales Late Pick up Charge | | | |
| Sales Lunches | 1.48 | 67.78 | -66.30 |
| Sales Meals | 11,850.79 | 11,626.20 | 224.59 |
| Sales of Product Income | | | |
| Sales teas | | | |
| Services | | 133.26 | -133.26 |

Little Deers Day Nursery

FINANCIAL ACTIVITIES

September 2019 - August 2020

| | TOTAL | | |
|-------------------------------|---------------------|--------------------------|--------------------|
| | SEP 2019 - AUG 2020 | SEP 2018 - AUG 2019 (PY) | CHANGE |
| Shipping Income | | | |
| Special Needs funding | | | |
| Unapplied Cash Payment Income | -1,867.14 | -3,283.03 | 1,415.89 |
| Uncategorised Income | | | |
| Voluntary EYE Donation | 3,127.83 | | 3,127.83 |
| Total Income | £154,401.88 | £145,090.74 | £9,311.14 |
| Cost of Sales | | | |
| Cost of Goods Sold | | | |
| Cost of sales | | | |
| Cost of sales-1 | | | |
| Employers Pension Cost | 1,689.97 | 1,433.37 | 256.60 |
| Lunches | | | |
| Staff Wages | | | |
| Cost of Sales | | | |
| Employers National Insurance | 2,501.51 | 3,393.84 | -892.33 |
| Gross Wages | 107,263.34 | 116,853.73 | -9,590.39 |
| Holiday Pay Gross | | | |
| Manager | 18,280.25 | 17,667.00 | 613.25 |
| Total Staff Wages | 128,045.10 | 137,914.57 | -9,869.47 |
| Subcontracted Services | | | |
| Total Cost of Sales | £129,735.07 | £139,347.94 | £ -9,612.87 |
| TOTAL | £24,666.81 | £5,742.80 | £18,924.01 |
| Expenditures | | | |
| Advertising/Promotional | | | |
| Bank Service Charges | | | |
| Books & Publications | 15.70 | 62.86 | -47.16 |
| Books & Subscriptions | 32.00 | | 32.00 |
| Business Licenses and Permits | | | |
| Charitable Donations | | 10.00 | -10.00 |
| Childrens Party | 13.80 | 242.00 | -228.20 |
| Christmas Gifts | 46.38 | 861.06 | -814.68 |
| Cleaning | 13.00 | 60.00 | -47.00 |
| Cleaning Labour | 80.00 | | 80.00 |
| Cleaning Products | 7.50 | | 7.50 |
| Oven | | | |
| Total Cleaning | 100.50 | 60.00 | 40.50 |
| Depreciation Expense | | | |
| Entertainment | 199.50 | | 199.50 |
| Equipment Rental | | | |
| First Aid | 150.00 | 225.00 | -75.00 |
| Food | 1,792.84 | 2,136.64 | -343.80 |
| FOOD FOR PARENTS EVENING | 10.11 | 19.50 | -9.39 |
| Fundraising Resources | 19.00 | | 19.00 |

Little Deers Day Nursery

FINANCIAL ACTIVITIES

September 2019 - August 2020

| | TOTAL | | |
|----------------------------------|---------------------|--------------------------|------------------|
| | SEP 2019 - AUG 2020 | SEP 2018 - AUG 2019 (PY) | CHANGE |
| Garden Maintenance | 398.15 | 1,214.61 | -816.46 |
| HEALTHCARE SUPPLIES | 1,339.28 | 899.47 | 439.81 |
| Insurance Expense | 1,030.72 | 785.49 | 245.23 |
| General Liability Insurance | | | |
| Professional Liability | | | |
| Total Insurance Expense | 1,030.72 | 785.49 | 245.23 |
| Interest Expense | | | |
| IT | 329.88 | 381.22 | -51.34 |
| Kitchen Equipment | 4.29 | 11.28 | -6.99 |
| Kitchen storage | 4.88 | 71.21 | -66.33 |
| Learning Resources | 61.33 | | 61.33 |
| Lunches Hampshire CC | 3,988.08 | 6,160.32 | -2,172.24 |
| Miscellaneous Expense | | 1,950.50 | -1,950.50 |
| MOO MUSIC | 840.00 | | 840.00 |
| MUSIC LICENCE | 103.20 | 100.20 | 3.00 |
| Office Equipment Expenditure | | 117.97 | -117.97 |
| Payroll Expenses | 556.20 | 729.90 | -173.70 |
| Pest control | 508.80 | 508.80 | 0.00 |
| Postage and Delivery | 35.26 | 21.83 | 13.43 |
| Pre School Supplies | 33.88 | 4,660.08 | -4,626.20 |
| Art & Craft, Toys | | 10.00 | -10.00 |
| Consumables | | | |
| Enviro Project | | | |
| Total Pre School Supplies | 33.88 | 4,670.08 | -4,636.20 |
| Printing and Reproduction | 76.78 | 153.56 | -76.78 |
| Professional Fees | 128.00 | | 128.00 |
| BOOKKEEPING SERVICES | 1,333.80 | 1,129.00 | 204.80 |
| Total Professional Fees | 1,461.80 | 1,129.00 | 332.80 |
| Reconciliation Discrepancies | | | |
| Recruitment Costs | | 52.50 | -52.50 |
| Refuse sacks | | 326.20 | -326.20 |
| Rent and Rates | 120.00 | 223.69 | -103.69 |
| Rates | | | |
| Rent | | | |
| Total Rent and Rates | 120.00 | 223.69 | -103.69 |
| Repairs and Maintenance | 33.97 | 3,593.53 | -3,559.56 |
| Resources | 844.18 | 1,615.87 | -771.69 |
| Returned/Bounced Cheque Charge | | | |
| Skip hire | 216.00 | 180.00 | 36.00 |
| Software | | | |
| Staff Refreshments | 75.68 | | 75.68 |
| Staff Training | 518.20 | 265.20 | 253.00 |
| Staff Wellbeing | 224.76 | | 224.76 |
| Stationery Office | 633.64 | 583.99 | 49.65 |

Little Deers Day Nursery

FINANCIAL ACTIVITIES

September 2019 - August 2020

| | TOTAL | | |
|---|---------------------|--------------------------|---------------------|
| | SEP 2019 - AUG 2020 | SEP 2018 - AUG 2019 (PY) | CHANGE |
| Statutory sick pay | | | |
| STORAGE BOXES | 23.95 | 79.10 | -55.15 |
| Subscriptions | 389.83 | | 389.83 |
| Taxes | | | |
| Tea towels | | | |
| Telephone | 609.48 | 605.07 | 4.41 |
| Broadband | | | |
| Landlines and fax | | | |
| Mobile | | | |
| Total Telephone | 609.48 | 605.07 | 4.41 |
| Thanks you gifts | 3.99 | | 3.99 |
| Travelling and Entertainment | | 10.90 | -10.90 |
| Unapplied Cash Bill Payment Expenditure | | | |
| Uncategorised Expenditure | | | |
| Uncategorized Expenses | | | |
| Uniform | | 90.97 | -90.97 |
| Utilities | | | |
| Gas and Electric | 3,000.62 | 3,891.33 | -890.71 |
| Water | 49.50 | 52.77 | -3.27 |
| Total Utilities | 3,050.12 | 3,944.10 | -893.98 |
| Vehicle Expense | | | |
| Fuel & Oil | | | |
| Servicing/Repairs | | | |
| Tax/Insurance | | | |
| Total Vehicle Expense | | | |
| Window cleaning | | | |
| Total Expenditures | £19,896.16 | £34,093.62 | £ -14,197.46 |
| NET OPERATING INCOME | £4,770.65 | £ -28,350.82 | £33,121.47 |
| Other Income | | | |
| AmazonSmile | 13.69 | | 13.69 |
| Enviro Project | | | |
| Finance Charge Income | | | |
| Fundraising Income | 495.00 | 60.34 | 434.66 |
| Burley Players | | | |
| Burley School Event | | | |
| Burley School Fruit & Veg share | | | |
| Burley Village Show | | 138.40 | -138.40 |
| Christian Festival | | | |
| Christmas Shopping Evening | | | |
| Easyfundraising | 77.00 | | 77.00 |
| Funmats | | | |
| General Donations | 100.00 | 40.00 | 60.00 |
| Spencers Donations | | | |

Little Deers Day Nursery

FINANCIAL ACTIVITIES

September 2019 - August 2020

| | TOTAL | | |
|--------------------------------------|---------------------|--------------------------|-------------------|
| | SEP 2019 - AUG 2020 | SEP 2018 - AUG 2019 (PY) | CHANGE |
| Yellow Moon | | | |
| Total Fundraising Income | 672.00 | 238.74 | 433.26 |
| HMRC JRS Grant | 16,006.38 | | 16,006.38 |
| HMRC Small Business Grant (Covid-19) | 10,000.00 | | 10,000.00 |
| Insurance Proceeds Received | | | |
| Interest Income | 51.22 | 59.32 | -8.10 |
| Parent Donations (deleted) | | | |
| Proceeds from Sale of Assets | | | |
| Total Other Income | £26,743.29 | £298.06 | £26,445.23 |
| Other Expenditures | | | |
| Other Expenditure | | | |
| Reconciliation Discrepancies-1 | | | |
| Total Other Expenditures | £0.00 | £0.00 | £0.00 |
| NET OTHER INCOME | £26,743.29 | £298.06 | £26,445.23 |
| NET INCOME/(EXPENDITURE) | £31,513.94 | £ -28,052.76 | £59,566.70 |

LITTLE DEERS DAY NURSERY

Registered Charity 106090

A member of the Nursery Learning Alliance and Hampshire Early Years Development and Childcare Partnership

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES for the Financial Year ending 31 August 2020

Respective responsibilities of the Trustees and Examiner

The Charity's Trustees are responsible for the preparation of these accounts. The Charity's Trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1933 Act) as amended by Section 28 of the Charities Act 2006. An independent examination is to:

- Examine the accounts (under Section 43 of the 1993 Act)
- Follow the procedures laid down in the general directions given by the Charity Commissioners (under Section 43(7)(b) of the Act, as amended; and
- State whether particular matters have come to my attention.

Basis of the Independent Examiner's Statement

My examination was carried out in accordance with the general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and that the reports is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 41 of the 1993 Act, and
 - to prepare accounts in accordance with the accounting records

have been met: or

2. to which in my opinion, attention should be drawn in order to enable a proper understanding of the account to be reached.

Signed.....


Name.....
S. COCHRAN

Date.....
22/02/2021