



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the 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** ~~YYY~~.

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 was required to undergo the examination by a qualified member of one of the applicable bodies. Delete if not applicable.~~ **XXXXXXXXXXXX**

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:

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