



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

31/08/2022

#### 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/YY.

#### 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 required to undertake the examination by using a qualified person of prescribed applicable body. Delete if not applicable.~~ XXXXXXXXXXXXXXX

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 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
<b>Total Sales Income Baby Room</b>	<b>51,439.07</b>
Sales Income Pre School	
Pre School Pre Booked Sessions	29,084.64
<b>Total Sales Income Pre School</b>	<b>29,084.64</b>
Sales Income Toddler Room	47,969.96
Sales Meals	19,420.46
Voluntary EYE Donation	587.50
<b>Total Income</b>	<b>£212,418.09</b>
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
<b>Total Staff Wages</b>	<b>157,801.68</b>
<b>Total Cost of Sales</b>	<b>£159,869.42</b>
<b>TOTAL</b>	<b>£52,548.67</b>
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
<b>Total Professional Fees</b>	<b>1,602.63</b>
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
<b>Total Utilities</b>	<b>4,712.31</b>
<b>Total Expenditures</b>	<b>£42,689.50</b>
<b>NET OPERATING INCOME</b>	<b>£9,859.17</b>
Other Income	
Fundraising Income	
AmazonSmile	54.22
Easyfundraising	41.56
General Donations	500.00
<b>Total Fundraising Income</b>	<b>595.78</b>
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
<b>Total Other Income</b>	<b>£1,114.48</b>
Other Expenditures	
Provision of Food Vouchers	255.00
<b>Total Other Expenditures</b>	<b>£255.00</b>
NET OTHER INCOME	<b>£859.48</b>
NET INCOME/(EXPENDITURE)	<b>£10,718.65</b>

# Little Deers Day Nursery

Balance Sheet  
As of August 31, 2022

	TOTAL
Fixed Asset	
Tangible assets	
Furniture and Fixtures	
Cost	1,530.50
<b>Total Furniture and Fixtures</b>	<b>1,530.50</b>
<b>Total Tangible assets</b>	<b>£1,530.50</b>
<b>Total Fixed Asset</b>	<b>£1,530.50</b>
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
<b>Total Cash at bank and in hand</b>	<b>£53,463.44</b>
Debtors	
Accounts Receivable	-7,691.37
<b>Total Debtors</b>	<b>£ -7,691.37</b>
Current Assets	
Undeposited Funds	0.00
<b>Total Current Assets</b>	<b>£0.00</b>
<b>NET CURRENT ASSETS</b>	<b>£45,772.07</b>
Creditors: amounts falling due within one year	
Trade Creditors	
Accounts Payable	759.00
<b>Total Trade Creditors</b>	<b>£759.00</b>
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
<b>Total Payroll Liabilities</b>	<b>1,451.26</b>
VAT Liability	0.00
<b>Total Current Liabilities</b>	<b>£4,251.26</b>
<b>Total Creditors: amounts falling due within one year</b>	<b>£5,010.26</b>
<b>NET CURRENT ASSETS (LIABILITIES)</b>	<b>£40,761.81</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>£42,292.31</b>
<b>TOTAL NET ASSETS (LIABILITIES)</b>	<b>£42,292.31</b>
Charity funds	
Retained Earnings	27,744.07
Share Capital Account	3,829.59
Surplus/(Deficit)	10,718.65
<b>Total Charity funds</b>	<b>£42,292.31</b>