



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

31/08/2023

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:

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
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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.

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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