



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
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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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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