

# THE LITTLE LOT LIMITED

England & Wales · Charity number 1063372

## Details

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**Other names** LITTLE LOT NURSERY, THE LITTLE LOT

**Status** Registered

**Legal form** Charitable company

**Company number** [02696582](#)

**Registered** 1997-07-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** C/O Stockton Heath Primary School  
West Avenue  
Stockton Heath  
Warrington  
WA4 6HX

**Phone** 01925 215642

**Email** [little-lot@hotmail.co.uk](mailto:little-lot@hotmail.co.uk)

**Website** <https://littlelotnursery.co.uk/>

## Activities

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**Objects:** 1) PROVIDE OR ASSIST IN THE PROVISION OF CARE AND EDUCATION OF YOUNG CHILDREN2) TO EDUCATE THE PUBLIC IN PARENTING SKILLS

**Activities:** The Little Lot Nursery provides quality pre-school education for children.

## Classification

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

## Geography

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- Warrington

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£177,378	£152,057	-	-
2024-04-05	£163,636	£163,352	-	-
2023-04-05	£155,661	£169,349	-	-
2022-04-05	£141,358	£162,577	-	-
2021-04-05	£130,760	£126,931	-	-

## Trustees

Name	Role	Appointed
<b>CLARE WADSWORTH</b>	Chair	
CHRISTOPHER HAINES		
PETER SIMPSON SPEED		
SUSAN SCALES		
Sarah Taylor		2024-04-29
Victoria Pollard		2024-04-29

**THE LITTLE LOT LIMITED**

England & Wales - Charity number 1063372

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# Accounts

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**REGISTERED COMPANY NUMBER: 02696582 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1063372**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2025  
for  
The Little Lot Limited

Susan Ellison  
30 Whitchurch Close  
Padgate  
Warrington  
Cheshire  
WA1 4JZ

The Little Lot Limited

Contents of the Financial Statements  
for the Year Ended 5 April 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13

## The Little Lot Limited

### Report of the Trustees for the Year Ended 5 April 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the charity are to:

1. Provide quality pre-school education and care through its not-for-profit company the Little Lot Nursery
2. Provide outdoor play equipment for use by the pupils of the Stockton Heath Community School
3. Provide to the pupils of Stockton Heath Community School free or subsidised places on extra curricular events and activities run by the Little Lot Nursery.

The Little Lot Nursery provides a fun, friendly and stimulating environment for children aged two to five, where the emphasis is on "learning through play". The children are valued individuals and are given a fulfilling and rewarding pre-school education that will provide a firm foundation for future growth and development. All the activities at Little Lot are organised to cover the initial achievements of the Early Learning Goals in accordance with the Foundation Stage. The nursery is registered with Ofsted Early Years to provide pre-school education and care for 32 children at each session and 24 children for lunch. In September 2001, the Little Lot re-registered with Ofsted to admit children at two years old.

##### **Significant activities**

The nursery has once again improved on its registrations: and the number of 2 year old places have increased considerably, making the nursery financially more secure - with some sessions already full.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Little Lot's income is derived from fees, local authority Free Early Years Entitlement and fund-raising. Since the introduction of the Nursery Grant in 1997, the Little Lot nursery is registered under the scheme and is able to offer children Free Early Years Entitlement at the beginning of the term following their third birthday.

A child is entitled to a maximum of 570 hours over each 12 month period on a rolling process from when they first access their funding.

A minimum of 2.5 hours and a maximum of 10 hours can be claimed in any one day.

The maximum claim of 15 hours must be taken over no fewer than 2 days.

Little Lot nursery are now also able to offer a limited number of Free 2 Year old Nursery placements. The local authority use criteria to assess if a child is entitled to it. Little Lot implemented the 30 hour funding to all eligible parents from September 2017.

##### **FUTURE PLANS**

Looking forward to 2025-26 the numbers of children enrolled are average for a sustainable nursery.

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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The voluntary structure of the company provides long term policy, strategic decisions and support for the nursery manager by offering a source of experience and expertise (eg finance, planning, personal, building and education). The trustees attend meetings on a quarterly basis with sub-groups for education, finance, building and Way Forward meeting as required. The Nursery Manager is accountable to the trustees and, within the overall strategy set by the Trustees, is responsible, for the medium and day to day leadership and management of the business. This includes determining priorities, proposing and setting objectives, policy and implementation of staff development and support, establishing communications and using managerial skills to resolve conflict, solve problems and develop the teamwork ethos. The management team consists of qualified staff with early years' expertise, this includes senior staff with NVQ or NNEB qualifications and an administrator. With teamwork and essential support from nursery practitioners and the administrator, excellence in education and childcare is achieved to budget. The nursery manager has a delegated authority up to a limit of £1,000 on any single purchase. All staff hold paediatric first aid and are trained in the use of a defibrillator, which is shared with the school..

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

02696582 (England and Wales)

##### **Registered Charity number**

1063372

##### **Registered office**

West Avenue  
Stockton Heath  
Warrington  
WA4 6HX

##### **Trustees**

C P Haines Trustee

Mrs K Ragheb Trustee (resigned 1.7.24)

Mrs S L Scales Trustee

P S Speed Trustee

Mrs C L Wadsworth Trustee

Miss E Berry

Ms V J Pollard Environmental & Sustainability Manager (appointed 1.7.24)

Ms S Taylor Franchisee (appointed 29.4.24)

The Little Lot Limited

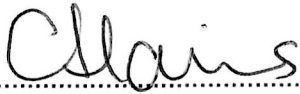
Report of the Trustees  
for the Year Ended 5 April 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**  
P S Speed

**Independent Examiner**  
Susan Ellison  
30 Whitchurch Close  
Padgate  
Warrington  
Cheshire  
WA1 4JZ

Approved by order of the board of trustees on ...21 JULY 2025..... and signed on its behalf  
by:



.....  
C P Haines - Trustee

Independent Examiner's Report to the Trustees of  
The Little Lot Limited

**Independent examiner's report to the trustees of The Little Lot Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Susan Ellison

Susan Ellison  
30 Whitchurch Close  
Padgate  
Warrington  
Cheshire  
WA1 4JZ

Date: .....

The Little Lot Limited

Statement of Financial Activities  
for the Year Ended 5 April 2025

	Notes	5/4/25 Unrestricted fund £	5/4/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Preschool		177,190	163,479
Investment income	2	188	157
<b>Total</b>		<u>177,378</u>	<u>163,636</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Preschool		<u>152,057</u>	<u>163,352</u>
<b>NET INCOME</b>		25,321	284
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		14,451	14,167
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>39,772</u></u>	<u><u>14,451</u></u>

The notes form part of these financial statements

The Little Lot Limited

Balance Sheet  
5 April 2025

	Notes	5/4/25 Unrestricted fund £	5/4/24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	1,214	1,254
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		119,157	95,555
<b>CREDITORS</b>			
Amounts falling due within one year	8	(13,275)	(15,034)
<b>NET CURRENT ASSETS</b>		<u>105,882</u>	<u>80,521</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		107,096	81,775
<b>PROVISIONS FOR LIABILITIES</b>	9	(67,324)	(67,324)
<b>NET ASSETS</b>		<u>39,772</u>	<u>14,451</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>39,772</u>	<u>14,451</u>
<b>TOTAL FUNDS</b>		<u>39,772</u>	<u>14,451</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

The Little Lot Limited

Balance Sheet - continued  
5 April 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 JULY 2025 and were signed on its behalf by:



.....  
C P Haines - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33% on cost

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

The Little Lot Limited

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INVESTMENT INCOME**

	5/4/25	5/4/24
	£	£
Interest receivable - trading	188	157

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	5/4/25	5/4/24
	£	£
Depreciation - owned assets	1,650	1,550
Hire of plant and machinery	2,455	2,930
Other operating leases	5,000	3,901

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	5/4/25	5/4/24
Nursery staff	6	7

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Preschool	163,479
Investment income	157
<b>Total</b>	<u>163,636</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Preschool	<u>163,352</u>
<b>NET INCOME</b>	284
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	14,167
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>14,451</u></u>
<b>7. TANGIBLE FIXED ASSETS</b>	
	Plant and machinery £
<b>COST</b>	
At 6 April 2024	30,830
Additions	1,610
At 5 April 2025	<u>32,440</u>
<b>DEPRECIATION</b>	
At 6 April 2024	29,576
Charge for year	1,650
At 5 April 2025	<u>31,226</u>
<b>NET BOOK VALUE</b>	
At 5 April 2025	<u>1,214</u>
At 5 April 2024	<u><u>1,254</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/25	5/4/24
	£	£
Social security and other taxes	1,359	1,068
Pension Liability	562	939
Net Pay	-	55
Accruals and deferred income	11,354	12,972
	<u>13,275</u>	<u>15,034</u>

**9. PROVISIONS FOR LIABILITIES**

	5/4/25	5/4/24
	£	£
Provisions	<u>67,324</u>	<u>67,324</u>

**10. MOVEMENT IN FUNDS**

	At 6.4.24	Net movement in funds	At
	£	£	5.4.25 £
<b>Unrestricted funds</b>			
General fund	14,451	25,321	39,772
	<u>14,451</u>	<u>25,321</u>	<u>39,772</u>
<b>TOTAL FUNDS</b>	<u>14,451</u>	<u>25,321</u>	<u>39,772</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	177,378	(152,057)	25,321
	<u>177,378</u>	<u>(152,057)</u>	<u>25,321</u>
<b>TOTAL FUNDS</b>	<u>177,378</u>	<u>(152,057)</u>	<u>25,321</u>

The Little Lot Limited

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2025

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
<b>Unrestricted funds</b>			
General fund	14,167	284	14,451
<b>TOTAL FUNDS</b>	<u>14,167</u>	<u>284</u>	<u>14,451</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
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General fund	163,636	(163,352)	284
<b>TOTAL FUNDS</b>	<u>163,636</u>	<u>(163,352)</u>	<u>284</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2025.

The Little Lot Limited

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2025

	5/4/25 £	5/4/24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Interest receivable - trading	188	157
<b>Charitable activities</b>		
Nursery fee income	41,076	62,556
Other income	169	248
Grants	135,945	100,675
	<u>177,190</u>	<u>163,479</u>
<b>Total incoming resources</b>	<u>177,378</u>	<u>163,636</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	98,761	114,820
Social security	1,789	1,326
Pensions	1,453	1,644
Hire of plant and machinery	2,455	2,930
Other operating leases	5,000	3,901
Rates and water	1,182	1,226
Insurance	1,304	1,243
Service charges	17,217	10,649
Printing and stationery	655	1,260
Sundries	56	(5)
Materials & resources	4,517	4,415
Meals & snacks	11,043	13,136
Staff training	953	457
Computer software & maintenanc	528	1,156
Trade subscriptions	1,346	1,357
Accountancy fees	1,212	1,259
Staff welfare	358	452
Professional fees	578	576
Plant and machinery	1,650	1,550
	<u>152,057</u>	<u>163,352</u>
<b>Total resources expended</b>	<u>152,057</u>	<u>163,352</u>
<b>Net income</b>	<u>25,321</u>	<u>284</u>

This page does not form part of the statutory financial statements

**THE LITTLE LOT LIMITED**

England & Wales - Charity number 1063372

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# Accounts

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The Little Lot Limited

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	Page
Report of the Trustees	1 to 3
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### **Registered Charity number**

1063372

### **Registered office**

West Avenue  
Stockton Heath  
Warrington  
WA4 6HX

### **Trustees**

C P Haines Trustee  
A J Kellett Trustee (resigned 19.12.23)  
M Kousoulou Trustee (resigned 22.1.24)  
Mrs L B Owen Nursery Manager (resigned 22.11.23)  
Mrs K Ragheb Trustee  
Mrs S L Scales Trustee  
P S Speed Trustee  
Mrs C L Wadsworth Trustee  
Miss E Berry (appointed 22.1.24)

### **Company Secretary**

P S Speed

The Little Lot Limited

Report of the Trustees  
for the Year Ended 5 April 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Susan Ellison  
30 Whitchurch Close  
Padgate  
Warrington  
Cheshire  
WA1 4JZ

Approved by order of the board of trustees on ..... 13 July 2024 ..... and signed on its behalf by:



.....  
C P Haines - Trustee

Independent Examiner's Report to the Trustees of  
The Little Lot Limited

**Independent examiner's report to the trustees of The Little Lot Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2024.

**Responsibilities and basis of report**

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I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Susan Ellison

Susan Ellison  
30 Whitchurch Close  
Padgate  
Warrington  
Cheshire  
WA1 4JZ

Date: .....

The Little Lot Limited

Statement of Financial Activities  
for the Year Ended 5 April 2024

	Notes	5/4/24 Unrestricted fund £	5/4/23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Preschool		163,479	155,516
Investment income	2	157	145
<b>Total</b>		<u>163,636</u>	<u>155,661</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Preschool		<u>163,352</u>	<u>169,349</u>
<b>NET INCOME/(EXPENDITURE)</b>		284	(13,688)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		14,167	27,855
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>14,451</u></u>	<u><u>14,167</u></u>

The notes form part of these financial statements

The Little Lot Limited

Balance Sheet  
5 April 2024

	Notes	5/4/24 Unrestricted fund £	5/4/23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	1,254	2,804
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		95,555	81,789
<b>CREDITORS</b>			
Amounts falling due within one year	8	(15,034)	(3,102)
<b>NET CURRENT ASSETS</b>		<u>80,521</u>	<u>78,687</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		81,775	81,491
<b>PROVISIONS FOR LIABILITIES</b>	9	(67,324)	(67,324)
<b>NET ASSETS</b>		<u>14,451</u>	<u>14,167</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>14,451</u>	<u>14,167</u>
<b>TOTAL FUNDS</b>		<u>14,451</u>	<u>14,167</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

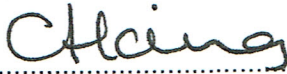
The Little Lot Limited

Balance Sheet - continued

5 April 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 13 July 2024 ..... and were signed on its behalf by:



.....  
C P Haines - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33% on cost

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INVESTMENT INCOME**

	5/4/24	5/4/23
	£	£
Interest receivable - trading	157	145

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	5/4/24	5/4/23
	£	£
Depreciation - owned assets	1,550	1,471
Hire of plant and machinery	2,930	1,052
Other operating leases	3,901	8,375

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	5/4/24	5/4/23
Nursery staff	7	7

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM Charitable activities</b>	
Preschool	155,516
Investment income	145
<b>Total</b>	<u>155,661</u>
<b>EXPENDITURE ON Charitable activities</b>	
Preschool	<u>169,349</u>
<b>NET INCOME/(EXPENDITURE)</b>	(13,688)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	27,855
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>14,167</u></u>

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 6 April 2023 and 5 April 2024	<u>30,830</u>
<b>DEPRECIATION</b>	
At 6 April 2023	28,026
Charge for year	<u>1,550</u>
At 5 April 2024	<u>29,576</u>
<b>NET BOOK VALUE</b>	
At 5 April 2024	<u><u>1,254</u></u>
At 5 April 2023	<u><u>2,804</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/24	5/4/23
	£	£
Social security and other taxes	1,068	1,588
Pension Liability	939	1,129
Net Pay	55	55
Accruals and deferred income	12,972	330
	<u>15,034</u>	<u>3,102</u>

**9. PROVISIONS FOR LIABILITIES**

	5/4/24	5/4/23
	£	£
Provisions	<u>67,324</u>	<u>67,324</u>

**10. MOVEMENT IN FUNDS**

	At 6.4.23	Net movement in funds	At 5.4.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	14,167	284	14,451
	<u>14,167</u>	<u>284</u>	<u>14,451</u>
<b>TOTAL FUNDS</b>	<u>14,167</u>	<u>284</u>	<u>14,451</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	163,636	(163,352)	284
	<u>163,636</u>	<u>(163,352)</u>	<u>284</u>
<b>TOTAL FUNDS</b>	<u>163,636</u>	<u>(163,352)</u>	<u>284</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
<b>Unrestricted funds</b>			
General fund	27,855	(13,688)	14,167
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>27,855</u>	<u>(13,688)</u>	<u>14,167</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	155,661	(169,349)	(13,688)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>155,661</u>	<u>(169,349)</u>	<u>(13,688)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.22 £	Net movement in funds £	At 5.4.24 £
<b>Unrestricted funds</b>			
General fund	27,855	(13,404)	14,451
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>27,855</u>	<u>(13,404)</u>	<u>14,451</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	319,297	(332,701)	(13,404)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>319,297</u>	<u>(332,701)</u>	<u>(13,404)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2024.

The Little Lot Limited

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2024

	5/4/24 £	5/4/23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Interest receivable - trading	157	145
<b>Charitable activities</b>		
Nursery fee income	62,556	60,135
Other income	248	-
Grants	100,675	95,381
	<hr/>	<hr/>
	163,479	155,516
<b>Total incoming resources</b>	<hr/>	<hr/>
	163,636	155,661
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	114,820	123,519
Social security	1,326	4,209
Pensions	1,644	1,918
Hire of plant and machinery	2,930	1,052
Other operating leases	3,901	8,375
Rates and water	1,226	1,050
Insurance	1,243	1,208
Service charges	10,649	-
Printing and stationery	1,260	1,757
Sundries	(5)	215
Materials & resources	4,415	6,014
Meals & snacks	13,136	10,595
Staff training	457	208
Computer software & maintenanc	1,156	4,050
Trade subscriptions	1,357	947
Accountancy fees	1,259	1,299
Staff welfare	452	885
Professional fees	576	577
Plant and machinery	1,550	1,471
	<hr/>	<hr/>
	163,352	169,349
<b>Total resources expended</b>	<hr/>	<hr/>
	163,352	169,349
<b>Net income/(expenditure)</b>	<hr/>	<hr/>
	284	(13,688)

This page does not form part of the statutory financial statements

**THE LITTLE LOT LIMITED**

England & Wales - Charity number 1063372

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# Accounts

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REGISTERED COMPANY NUMBER: 02696582 (England and Wales)  
REGISTERED CHARITY NUMBER: 1063372

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2023  
for  
The Little Lot Limited

Susan Ellison  
30 Whitchurch Close  
Padgate  
Warrington  
Cheshire  
WA1 4JZ

Contents of the Financial Statements  
for the Year Ended 5 April 2023

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

Report of the Trustees  
for the Year Ended 5 April 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the charity are to:

1. Provide quality pre-school education and care through its not-for-profit company the Little Lot Nursery
2. Provide outdoor play equipment for use by the pupils of the Stockton Heath Community School
3. Provide to the pupils of Stockton Heath Community School free or subsidised places on extra curricular events and activities run by the Little Lot Nursery.

The Little Lot Nursery provides a fun, friendly and stimulating environment for children aged two to five, where the emphasis is on "learning through play". The children are valued individuals and are given a fulfilling and rewarding pre-school education that will provide a firm foundation for future growth and development. All the activities at Little Lot are organised to cover the initial achievements of the Early Learning Goals in accordance with the Foundation Stage. The nursery is registered with Ofsted Early Years to provide pre-school education and care for 32 children at each session and 24 children for lunch. In September 2001, the Little Lot re-registered with Ofsted to admit children at two years old.

### **Significant activities**

The nursery has once again improved on its registrations: and the number of 2 year old places have increased considerably, making the nursery financially more secure - with some sessions already full.

## **FINANCIAL REVIEW**

### **Principal funding sources**

Little Lot's income is derived from fees, local authority Free Early Years Entitlement and fund-raising. Since the introduction of the Nursery Grant in 1997, the Little Lot nursery is registered under the scheme and is able to offer children Free Early Years Entitlement at the beginning of the term following their third birthday.

A child is entitled to a maximum of 570 hours over each 12 month period on a rolling process from when they first access their funding.

A minimum of 2.5 hours and a maximum of 10 hours can be claimed in any one day.

The maximum claim of 15 hours must be taken over no fewer than 2 days.

Little Lot nursery are now also able to offer a limited number of Free 2 Year old Nursery placements. The local authority use criteria to assess if a child is entitled to it. Little Lot implemented the 30 hour funding to all eligible parents from September 2017.

## **FUTURE PLANS**

Looking forward to 2023-24 the numbers of children enrolled are average for a sustainable nursery.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Organisational structure**

The voluntary structure of the company provides long term policy, strategic decisions and support for the nursery manager by offering a source of experience and expertise (eg finance, planning, personal, building and education). The trustees attend meetings on a quarterly basis with sub-groups for education, finance, building and Way Forward meeting as required. The Nursery Manager, Mrs Beverly Owen, is accountable to the trustees and, within the overall strategy set by the Trustees, is responsible, for the medium and day to day leadership and management of the business. This includes determining priorities, proposing and setting objectives, policy and implementation of staff development and support, establishing communications and using managerial skills to resolve conflict, solve problems and develop the teamwork ethos. The management team consists of qualified staff with early years' expertise, this includes senior staff with NVQ or NNEB qualifications and an administrator. With teamwork and essential support from nursery practitioners and the administrator, excellence in education and childcare is achieved to budget. The nursery manager has a delegated authority up to a limit of £500 on any single purchase. All staff hold paediatric first aid and are trained in the use of a defibrillator, which is shared with the school..

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

02696582 (England and Wales)

### **Registered Charity number**

1063372

### **Registered office**

West Avenue  
Stockton Heath  
Warrington  
WA4 6HX

### **Trustees**

C P Haines Trustee  
A J Kellett Trustee  
M Kousoulou Trustee  
Mrs L B Owen Nursery Manager  
Mrs K Ragheb Trustee  
Mrs S L Scales Trustee  
P S Speed Trustee  
Mrs C L Wadsworth Trustee

### **Company Secretary**

P S Speed

The Little Lot Limited

Report of the Trustees  
for the Year Ended 5 April 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Susan Ellison  
30 Whitchurch Close  
Padgate  
Warrington  
Cheshire  
WA1 4JZ

Approved by order of the board of trustees on 20 November 2023 and signed on its behalf by:

C P Haines - Trustee

**Independent examiner's report to the trustees of The Little Lot Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Susan Ellison

Susan Ellison  
30 Whitchurch Close  
Padgate  
Warrington  
Cheshire  
WA1 4JZ

21 November 2023

Statement of Financial Activities  
for the Year Ended 5 April 2023

	Notes	5/4/23 Unrestricted fund £	5/4/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		-	(1)
<b>Charitable activities</b>			
Preschool		155,516	137,184
HMRC JRS grant		-	4,167
Investment income	2	145	8
<b>Total</b>		<u>155,661</u>	<u>141,358</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Preschool		<u>169,349</u>	<u>162,577</u>
<b>NET INCOME/(EXPENDITURE)</b>		(13,688)	(21,219)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		27,855	49,074
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>14,167</u></u>	<u><u>27,855</u></u>

The Little Lot Limited

Balance Sheet

5 April 2023

	Notes	5/4/23 Unrestricted fund £	5/4/22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	2,804	1,334
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		81,789	146,893
<b>CREDITORS</b>			
Amounts falling due within one year	8	(3,102)	(3,083)
<b>NET CURRENT ASSETS</b>		<u>78,687</u>	<u>143,810</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		81,491	145,144
<b>PROVISIONS FOR LIABILITIES</b>	9	(67,324)	(117,289)
<b>NET ASSETS</b>		<u>14,167</u>	<u>27,855</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>14,167</u>	<u>27,855</u>
<b>TOTAL FUNDS</b>		<u>14,167</u>	<u>27,855</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

The Little Lot Limited

Balance Sheet - continued

5 April 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 November 2023 and were signed on its behalf by:

C P Haines - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33% on cost

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2023

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INVESTMENT INCOME**

	5/4/23	5/4/22
	£	£
Interest receivable - trading	145	8

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	5/4/23	5/4/22
	£	£
Depreciation - owned assets	1,471	878
Hire of plant and machinery	1,052	1,948
Other operating leases	8,375	-

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	5/4/23	5/4/22
Nursery staff	7	7

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	(1)
<b>Charitable activities</b>	
Preschool	137,184
HMRC JRS grant	4,167
Investment income	8
<b>Total</b>	<u>141,358</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Preschool	<u>162,577</u>
<b>NET INCOME/(EXPENDITURE)</b>	(21,219)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	49,074
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>27,855</u></u>
<b>7. TANGIBLE FIXED ASSETS</b>	
	Plant and machinery £
<b>COST</b>	
At 6 April 2022	27,889
Additions	2,941
At 5 April 2023	<u>30,830</u>
<b>DEPRECIATION</b>	
At 6 April 2022	26,555
Charge for year	1,471
At 5 April 2023	<u>28,026</u>
<b>NET BOOK VALUE</b>	
At 5 April 2023	<u><u>2,804</u></u>
At 5 April 2022	<u><u>1,334</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2023

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/23	5/4/22
	£	£
Social security and other taxes	1,588	1,921
Pension Liability	1,129	721
Net Pay	55	1
Accruals and deferred income	330	440
	<u>3,102</u>	<u>3,083</u>

**9. PROVISIONS FOR LIABILITIES**

	5/4/23	5/4/22
	£	£
Provisions	<u>67,324</u>	<u>117,289</u>

**10. MOVEMENT IN FUNDS**

	At 6.4.22	Net movement in funds	At
	£	£	5.4.23 £
<b>Unrestricted funds</b>			
General fund	27,855	(13,688)	14,167
	<u>27,855</u>	<u>(13,688)</u>	<u>14,167</u>
<b>TOTAL FUNDS</b>	<u>27,855</u>	<u>(13,688)</u>	<u>14,167</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	155,661	(169,349)	(13,688)
	<u>155,661</u>	<u>(169,349)</u>	<u>(13,688)</u>
<b>TOTAL FUNDS</b>	<u>155,661</u>	<u>(169,349)</u>	<u>(13,688)</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2023

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
<b>Unrestricted funds</b>			
General fund	49,074	(21,219)	27,855
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>49,074</u>	<u>(21,219)</u>	<u>27,855</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	141,358	(162,577)	(21,219)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>141,358</u>	<u>(162,577)</u>	<u>(21,219)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.21 £	Net movement in funds £	At 5.4.23 £
<b>Unrestricted funds</b>			
General fund	49,074	(34,907)	14,167
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>49,074</u>	<u>(34,907)</u>	<u>14,167</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	297,019	(331,926)	(34,907)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>297,019</u>	<u>(331,926)</u>	<u>(34,907)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2023.

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2023

	5/4/23 £	5/4/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	(1)
<b>Investment income</b>		
Interest receivable - trading	145	8
<b>Charitable activities</b>		
Nursery fee income	60,135	47,104
Grants	95,381	94,247
	<hr/>	<hr/>
	155,516	141,351
	<hr/>	<hr/>
<b>Total incoming resources</b>	155,661	141,358
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	123,519	114,794
Social security	4,209	4,040
Pensions	1,918	1,772
Hire of plant and machinery	1,052	1,948
Other operating leases	8,375	-
Rates and water	1,050	268
Insurance	1,208	1,601
Printing and stationery	1,757	1,763
Sundries	215	990
Materials & resources	6,014	4,633
Meals & snacks	10,595	10,808
Staff training	208	3,876
Computer software & maintenanc	4,050	3,494
Trade subscriptions	947	671
Accountancy fees	1,299	964
Contingency provision	-	9,500
Staff welfare	885	-
Professional fees	577	576
Plant and machinery	1,471	879
	<hr/>	<hr/>
	169,349	162,577
	<hr/>	<hr/>
Total resources expended	169,349	162,577
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(13,688)</u>	<u>(21,219)</u>

**THE LITTLE LOT LIMITED**

England & Wales - Charity number 1063372

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# Accounts

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REGISTERED COMPANY NUMBER: 02696582 (England and Wales)  
REGISTERED CHARITY NUMBER: 1063372

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2022  
for  
The Little Lot Limited

Susan Ellison  
30 Whitchurch Close  
Padgate  
Warrington  
Cheshire  
WA1 4JZ

Contents of the Financial Statements  
for the Year Ended 5 April 2022

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15

Report of the Trustees  
for the Year Ended 5 April 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the charity are to:

1. Provide quality pre-school education and care through its not-for-profit company the Little Lot Nursery
2. Provide outdoor play equipment for use by the pupils of the Stockton Heath Community School
3. Provide to the pupils of Stockton Heath Community School free or subsidised places on extra curricular events and activities run by the Little Lot Nursery.

The Little Lot Nursery provides a fun, friendly and stimulating environment for children aged two to five, where the emphasis is on "learning through play". The children are valued individuals and are given a fulfilling and rewarding pre-school education that will provide a firm foundation for future growth and development. All the activities at Little Lot are organised to cover the initial achievements of the Early Learning Goals in accordance with the Foundation Stage. The nursery is registered with Ofsted Early Years to provide pre-school education and care for 32 children at each session and 24 children for lunch. In September 2001, the Little Lot re-registered with Ofsted to admit children at two years old.

### **Significant activities**

The nursery has once again improved on its registrations: and the number of 2 year old places have increased considerably, making the nursery financially more secure - with some sessions already full.

## **FINANCIAL REVIEW**

### **Principal funding sources**

Little Lot's income is derived from fees, local authority Free Early Years Entitlement and fund-raising. Since the introduction of the Nursery Grant in 1997, the Little Lot nursery is registered under the scheme and is able to offer children Free Early Years Entitlement at the beginning of the term following their third birthday.

A child is entitled to a maximum of 570 hours over each 12 month period on a rolling process from when they first access their funding.

A minimum of 2.5 hours and a maximum of 10 hours can be claimed in any one day.

The maximum claim of 15 hours must be taken over no fewer than 2 days.

Little Lot nursery are now also able to offer a limited number of Free 2 Year old Nursery placements. The local authority use criteria to assess if a child is entitled to it. Little Lot implemented the 30 hour funding to all eligible parents from September 2017.

## **FUTURE PLANS**

Looking forward to 2022-23 the numbers of children enrolled are average for a sustainable nursery.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Organisational structure**

The voluntary structure of the company provides long term policy, strategic decisions and support for the nursery manager by offering a source of experience and expertise (eg finance, planning, personal, building and education). The trustees attend meetings on a quarterly basis with sub-groups for education, finance, building and Way Forward meeting as required. The Nursery Manager, Mrs Beverly Owen, is accountable to the trustees and, within the overall strategy set by the Trustees, is responsible, for the medium and day to day leadership and management of the business. This includes determining priorities, proposing and setting objectives, policy and implementation of staff development and support, establishing communications and using managerial skills to resolve conflict, solve problems and develop the teamwork ethos. The management team consists of qualified staff with early years' expertise, this includes senior staff with NVQ or NNEB qualifications and an administrator. With teamwork and essential support from nursery practitioners and the administrator, excellence in education and childcare is achieved to budget. The nursery manager has a delegated authority up to a limit of £500 on any single purchase. All staff hold paediatric first aid and are trained in the use of a defibrillator, which is shared with the school..

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

02696582 (England and Wales)

### **Registered Charity number**

1063372

### **Registered office**

West Avenue  
Stockton Heath  
Warrington  
WA4 6HX

### **Trustees**

C P Haines Trustee  
A J Kellett Trustee  
M Kousoulou Trustee  
Mrs L B Owen Nursery Manager  
Mrs K Ragheb Trustee  
Mrs S L Scales Trustee  
P S Speed Trustee  
Mrs C L Wadsworth Trustee

### **Company Secretary**

P S Speed

The Little Lot Limited

Report of the Trustees  
for the Year Ended 5 April 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Susan Ellison  
30 Whitchurch Close  
Padgate  
Warrington  
Cheshire  
WA1 4JZ

Approved by order of the board of trustees on 27 September 2022 and signed on its behalf by:

C P Haines - Trustee

**Independent examiner's report to the trustees of The Little Lot Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Susan Ellison  
ICAEW  
Susan Ellison  
30 Whitchurch Close  
Padgate  
Warrington  
Cheshire  
WA1 4JZ

12 October 2022

Statement of Financial Activities  
for the Year Ended 5 April 2022

	Notes	5/4/22 Unrestricted fund £	5/4/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		(1)	-
<b>Charitable activities</b>			
Preschool		137,184	129,493
HMRC JRS grant		4,167	1,256
Investment income	2	8	11
<b>Total</b>		<u>141,358</u>	<u>130,760</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Preschool		162,577	126,693
Other		-	238
<b>Total</b>		<u>162,577</u>	<u>126,931</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(21,219)</u>	<u>3,829</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		49,074	45,245
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>27,855</u></u>	<u><u>49,074</u></u>

The Little Lot Limited

Balance Sheet

5 April 2022

	Notes	5/4/22 Unrestricted fund £	5/4/21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	1,334	628
<b>CURRENT ASSETS</b>			
Debtors	8	-	291
Cash at bank and in hand		146,893	158,096
		<u>146,893</u>	<u>158,387</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(3,083)	(2,153)
		<u>143,810</u>	<u>156,234</u>
<b>NET CURRENT ASSETS</b>			
		143,810	156,234
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		145,144	156,862
<b>PROVISIONS FOR LIABILITIES</b>	10	(117,289)	(107,788)
		<u>27,855</u>	<u>49,074</u>
<b>NET ASSETS</b>			
		27,855	49,074
<b>FUNDS</b>	11		
Unrestricted funds		27,855	49,074
<b>TOTAL FUNDS</b>		<u>27,855</u>	<u>49,074</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

The Little Lot Limited

Balance Sheet - continued

5 April 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2022 and were signed on its behalf by:

C P Haines - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33% on cost

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INVESTMENT INCOME**

	5/4/22	5/4/21
	£	£
Interest receivable - trading	8	11
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	5/4/22	5/4/21
	£	£
Depreciation - owned assets	878	708
Hire of plant and machinery	1,948	599
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	5/4/22	5/4/21
Nursery staff	7	7
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Preschool	129,493
HMRC JRS grant	1,256
Investment income	11
<b>Total</b>	<u>130,760</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Preschool	126,693
Other	238
<b>Total</b>	<u>126,931</u>
<b>NET INCOME</b>	<u>3,829</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	45,245
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>49,074</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 6 April 2021	26,305
Additions	1,584
	<hr/>
At 5 April 2022	27,889
	<hr/>
<b>DEPRECIATION</b>	
At 6 April 2021	25,677
Charge for year	878
	<hr/>
At 5 April 2022	26,555
	<hr/>
<b>NET BOOK VALUE</b>	
At 5 April 2022	1,334
	<hr/> <hr/>
At 5 April 2021	628
	<hr/> <hr/>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/22 £	5/4/21 £
Prepayments and accrued income	-	291
	<hr/> <hr/>	<hr/> <hr/>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/22 £	5/4/21 £
Social security and other taxes	1,921	923
Pension Liability	721	610
Net Pay	1	-
Accruals and deferred income	440	620
	<hr/> <hr/>	<hr/> <hr/>
	3,083	2,153

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022

**10. PROVISIONS FOR LIABILITIES**

	5/4/22 £	5/4/21 £
Provisions	<u>117,289</u>	<u>107,788</u>

**11. MOVEMENT IN FUNDS**

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
<b>Unrestricted funds</b>			
General fund	49,074	(21,219)	27,855
<b>TOTAL FUNDS</b>	<u>49,074</u>	<u>(21,219)</u>	<u>27,855</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	141,358	(162,577)	(21,219)
<b>TOTAL FUNDS</b>	<u>141,358</u>	<u>(162,577)</u>	<u>(21,219)</u>

**Comparatives for movement in funds**

	At 6.4.20 £	Net movement in funds £	At 5.4.21 £
<b>Unrestricted funds</b>			
General fund	45,245	3,829	49,074
<b>TOTAL FUNDS</b>	<u>45,245</u>	<u>3,829</u>	<u>49,074</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2022

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	130,760	(126,931)	3,829
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>130,760</u>	<u>(126,931)</u>	<u>3,829</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.20 £	Net movement in funds £	At 5.4.22 £
<b>Unrestricted funds</b>			
General fund	45,245	(17,390)	27,855
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>45,245</u>	<u>(17,390)</u>	<u>27,855</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	272,118	(289,508)	(17,390)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>272,118</u>	<u>(289,508)</u>	<u>(17,390)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2022.

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2022

	5/4/22 £	5/4/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(1)	-
<b>Investment income</b>		
Interest receivable - trading	8	11
<b>Charitable activities</b>		
Nursery fee income	47,104	25,749
Other income	-	774
Grants	94,247	104,226
	<hr/>	<hr/>
	141,351	130,749
	<hr/>	<hr/>
<b>Total incoming resources</b>	141,358	130,760
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	114,794	92,972
Social security	4,040	3,915
Pensions	1,772	1,559
Hire of plant and machinery	1,948	599
Rates and water	268	-
Insurance	1,601	2,058
Postage and stationery	1,763	2,200
Sundries	990	410
Materials & resources	4,633	4,109
Meals & snacks	10,808	3,431
Staff training	3,876	-
Computer software & maintenanc	3,494	3,351
Trade subscriptions	671	288
Accountancy fees	964	1,017
Contingency provision	9,500	9,500
Professional fees	576	576
Plant and machinery	879	708
	<hr/>	<hr/>
	162,577	126,693
<b>Other</b>		
Bank charges	-	238
	<hr/>	<hr/>
Total resources expended	162,577	126,931
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<u>(21,219)</u>	<u>3,829</u>

This page does not form part of the statutory financial statements

**THE LITTLE LOT LIMITED**

England & Wales - Charity number 1063372

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# Accounts

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REGISTERED COMPANY NUMBER: 02696582 (England and Wales)  
REGISTERED CHARITY NUMBER: 1063372

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 5 April 2021  
for  
The Little Lot Limited

Susan Ellison  
30 Whitchurch Close  
Padgate  
Warrington  
Cheshire  
WA1 4JZ

Contents of the Financial Statements  
for the Year Ended 5 April 2021

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
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## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the charity are to:

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2. Provide outdoor play equipment for use by the pupils of the Stockton Heath Community School
3. Provide to the pupils of Stockton Heath Community School free or subsidised places on extra curricular events and activities run by the Little Lot Nursery.

The Little Lot Nursery provides a fun, friendly and stimulating environment for children aged two to five, where the emphasis is on "learning through play". The children are valued individuals and are given a fulfilling and rewarding pre-school education that will provide a firm foundation for future growth and development. All the activities at Little Lot are organised to cover the initial achievements of the Early Learning Goals in accordance with the Foundation Stage. The nursery is registered with Ofsted Early Years to provide pre-school education and care for 32 children at each session and 24 children for lunch. In September 2001, the Little Lot re-registered with Ofsted to admit children at two years old.

### **Significant activities**

The nursery has once again improved on its registrations: and the number of 2 year old places have increased considerably, making the nursery financially more secure - with some sessions already full.

## **FINANCIAL REVIEW**

### **Principal funding sources**

Little Lot's income is derived from fees, local authority Free Early Years Entitlement and fund-raising. Since the introduction of the Nursery Grant in 1997, the Little Lot nursery is registered under the scheme and is able to offer children Free Early Years Entitlement at the beginning of the term following their third birthday.

A child is entitled to a maximum of 570 hours over each 12 month period on a rolling process from when they first access their funding.

A minimum of 2.5 hours and a maximum of 10 hours can be claimed in any one day.

The maximum claim of 15 hours must be taken over no fewer than 2 days.

Little Lot nursery are now also able to offer a limited number of Free 2 Year old Nursery placements. The local authority use criteria to assess if a child is entitled to it. Little Lot implemented the 30 hour funding to all eligible parents from September 2017.

## **FUTURE PLANS**

Looking forward to 2021-22 the numbers of children enrolled are average for a sustainable nursery.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Organisational structure**

The voluntary structure of the company provides long term policy, strategic decisions and support for the nursery manager by offering a source of experience and expertise (eg finance, planning, personal, building and education). The trustees attend meetings on a quarterly basis with sub-groups for education, finance, building and Way Forward meeting as required. The Nursery Manager, Mrs Beverly Owen, is accountable to the trustees and, within the overall strategy set by the Trustees, is responsible, for the medium and day to day leadership and management of the business. This includes determining priorities, proposing and setting objectives, policy and implementation of staff development and support, establishing communications and using managerial skills to resolve conflict, solve problems and develop the teamwork ethos. The management team consists of qualified staff with early years' expertise, this includes senior staff with NVQ or NNEB qualifications and an administrator. With teamwork and essential support from nursery practitioners and the administrator, excellence in education and childcare is achieved to budget. The nursery manager has a delegated authority up to a limit of £500 on any single purchase. All staff hold paediatric first aid and are trained in the use of a defibrillator, which is shared with the school..

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

02696582 (England and Wales)

### **Registered Charity number**

1063372

### **Registered office**

West Avenue  
Stockton Heath  
Warrington  
WA4 6HX

### **Trustees**

C P Haines Trustee  
A J Kellett Trustee  
M Kousoulou Trustee  
Mrs L B Owen Nursery Manager  
Mrs K Ragheb Trustee  
Mrs S L Scales Trustee  
P S Speed Trustee  
Mrs C L Wadsworth Trustee

### **Company Secretary**

P S Speed

The Little Lot Limited

Report of the Trustees  
for the Year Ended 5 April 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Susan Ellison  
30 Whitchurch Close  
Padgate  
Warrington  
Cheshire  
WA1 4JZ

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 14 September 2021 and signed on its behalf by:

C P Haines - Trustee

**Independent examiner's report to the trustees of The Little Lot Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Susan Ellison  
ICAEW  
Susan Ellison  
30 Whitchurch Close  
Padgate  
Warrington  
Cheshire  
WA1 4JZ

16 September 2021

Statement of Financial Activities  
for the Year Ended 5 April 2021

	Notes	5/4/21 Unrestricted fund £	5/4/20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Preschool		129,493	139,349
HMRC JRS grant		1,256	-
Investment income	2	11	128
<b>Total</b>		<u>130,760</u>	<u>139,477</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Preschool		126,693	137,787
Other		238	363
<b>Total</b>		<u>126,931</u>	<u>138,150</u>
<b>NET INCOME</b>		<u>3,829</u>	<u>1,327</u>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		45,245	43,918
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>49,074</u></u>	<u><u>45,245</u></u>

The Little Lot Limited

Balance Sheet

5 April 2021

	Notes	5/4/21 Unrestricted fund £	5/4/20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	628	1,336
<b>CURRENT ASSETS</b>			
Debtors	8	291	1,180
Cash at bank and in hand		158,096	144,084
		<u>158,387</u>	<u>145,264</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(2,153)	(101,355)
		<u>156,234</u>	<u>43,909</u>
<b>NET CURRENT ASSETS</b>			
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		156,862	45,245
<b>PROVISIONS FOR LIABILITIES</b>	10	(107,788)	-
		<u>49,074</u>	<u>45,245</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	11		
Unrestricted funds		49,074	45,245
<b>TOTAL FUNDS</b>		<u>49,074</u>	<u>45,245</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

The Little Lot Limited

Balance Sheet - continued

5 April 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 September 2021 and were signed on its behalf by:

C P Haines - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33% on cost

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INVESTMENT INCOME**

	5/4/21	5/4/20
	£	£
Interest receivable - trading	11	128
	<u>11</u>	<u>128</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	5/4/21	5/4/20
	£	£
Depreciation - owned assets	708	608
Hire of plant and machinery	599	1,127
Other operating leases	-	10,533
	<u>1,307</u>	<u>12,268</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	5/4/21	5/4/20
Nursery staff	7	6
	<u>7</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

Unrestricted  
fund  
£

**INCOME AND ENDOWMENTS FROM**

**Charitable activities**

Preschool

139,349

Investment income

128

**Total**

139,477

**EXPENDITURE ON**

**Charitable activities**

Preschool

137,787

Other

363

**Total**

138,150

**NET INCOME**

1,327

**RECONCILIATION OF FUNDS**

**Total funds brought forward**

43,918

**TOTAL FUNDS CARRIED  
FORWARD**

45,245

**7. TANGIBLE FIXED ASSETS**

Plant and  
machinery  
£

**COST**

At 6 April 2020 and 5 April 2021

26,305

**DEPRECIATION**

At 6 April 2020

24,969

Charge for year

708

At 5 April 2021

25,677

**NET BOOK VALUE**

At 5 April 2021

628

At 5 April 2020

1,336

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/21	5/4/20
	£	£
Prepayments and accrued income	291	1,180
	<u>291</u>	<u>1,180</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5/4/21	5/4/20
	£	£
Social security and other taxes	923	1,490
Pension Liability	610	650
Net Pay	-	355
Accruals and deferred income	620	98,860
	<u>2,153</u>	<u>101,355</u>

**10. PROVISIONS FOR LIABILITIES**

	5/4/21	5/4/20
	£	£
Provisions	107,788	-
	<u>107,788</u>	<u>-</u>

**11. MOVEMENT IN FUNDS**

	At 6.4.20	Net movement in funds	At
	£	£	5.4.21 £
<b>Unrestricted funds</b>			
General fund	45,245	3,829	49,074
	<u>45,245</u>	<u>3,829</u>	<u>49,074</u>
<b>TOTAL FUNDS</b>	<u>45,245</u>	<u>3,829</u>	<u>49,074</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	130,760	(126,931)	3,829
	<u>130,760</u>	<u>(126,931)</u>	<u>3,829</u>
<b>TOTAL FUNDS</b>	<u>130,760</u>	<u>(126,931)</u>	<u>3,829</u>

Notes to the Financial Statements - continued  
for the Year Ended 5 April 2021

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 6.4.19 £	Net movement in funds £	At 5.4.20 £
<b>Unrestricted funds</b>			
General fund	43,918	1,327	45,245
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>43,918</u>	<u>1,327</u>	<u>45,245</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	139,477	(138,150)	1,327
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>139,477</u>	<u>(138,150)</u>	<u>1,327</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.19 £	Net movement in funds £	At 5.4.21 £
<b>Unrestricted funds</b>			
General fund	43,918	5,156	49,074
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>43,918</u>	<u>5,156</u>	<u>49,074</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	270,237	(265,081)	5,156
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>270,237</u>	<u>(265,081)</u>	<u>5,156</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2021.

**13. POST BALANCE SHEET EVENTS**

Going concern and Covid-19

The coronavirus pandemic has continued to significantly disrupt individuals' personal lives and businesses' economic prospects in the UK and across the globe. The UK had entered a further lockdown in January 2021 which was still in place at the year end. The economy and businesses are beginning to reopen but some restrictions still remain in place.

We have continued to prepare the accounts on a going concern basis and deem this appropriate. We do not consider that a material uncertainty about our going concern status currently exists. In making this assessment we have considered the expected future conditions for a period of twelve months from the date of our approval of these accounts.

Detailed Statement of Financial Activities  
for the Year Ended 5 April 2021

	5/4/21 £	5/4/20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Interest receivable - trading	11	128
<b>Charitable activities</b>		
Nursery fee income	25,749	44,925
Other income	774	257
Grants	104,226	94,167
	<hr/>	<hr/>
	130,749	139,349
	<hr/>	<hr/>
<b>Total incoming resources</b>	130,760	139,477
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	92,972	99,263
Social security	3,915	-
Pensions	1,559	1,674
Hire of plant and machinery	599	1,127
Other operating leases	-	10,533
Insurance	2,058	1,164
Postage and stationery	2,200	42
Sundries	410	894
Materials & resources	4,109	8,027
Meals & snacks	3,431	8,690
Staff training	-	2,017
Computer software & maintenanc	3,351	1,953
Trade subscriptions	288	267
Accountancy fees	1,017	952
Contingency provision	9,500	-
Professional fees	576	576
Plant and machinery	708	608
	<hr/>	<hr/>
	126,693	137,787
 <b>Other</b>		
Bank charges	238	363
	<hr/>	<hr/>
Total resources expended	126,931	138,150
	<hr/>	<hr/>
<b>Net income</b>	<u>3,829</u>	<u>1,327</u>