



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Little Oaks (Pre-School)

On accounts for the year
ended

31st August 2023

Charity no
(if any)

1066952

Set out on pages

3-4

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2023.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Lindsay Worville

Date: 27/06/2024

Name: Lindsay Worville, BrackBridge Ltd

Relevant professional
qualification(s) or body
(if any):

ACMA

Address:

24 Bridge Street

Brackley

NN13 7EW

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Receipts and payments accounts

CC16a

For the period
from

To

Section A Receipts and payments

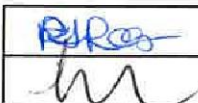

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Local Council Funding	160,705	0	0	160,705	157,843
Session Fees - Preschool & Playgroup	30,243	0	0	30,243	38,184
Lunch Club Fees	15,445	0	0	15,445	14,095
Fundraising Income	4,944	0	0	4,944	6,879
Breakfast Club Fees	2,749	0	0	2,749	2,912
Healthy Snack Contributions	1,580	0	0	1,580	3,059
Registration / Admission Fees	1,050	0	0	1,050	1,240
Gift aid recovered	1,039	0	0	1,039	861
Interest Income	1,128	0	0	1,128	42
Grant Income	0	0	0	0	222
Late payment fees	0	0	0	0	3
Other Revenue	52	0	0	52	29
Sub total (Gross income for AR)	218,934	0	0	218,934	225,367
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	218,934	-	-	218,934	225,367
A3 Payments					
Salaries	185,530	-	-	185,530	165,363
Employer NIC Cost	16,413	-	-	16,413	16,116
Pensions Costs	6,617	-	-	6,617	6,557
ESPO Spend	3,022	-	-	3,022	2,350
Groceries / Kitchen	2,844	-	-	2,844	2,401
Equipment & Toys	2,589	-	-	2,589	449
Rates	2,517	-	-	2,517	2,607
Light, Power, Heating	2,428	-	-	2,428	1,924
Audit & Accountancy fees	1,584	-	-	1,584	1,473
Repairs & Maintenance	1,195	-	-	1,195	2,311
Insurance	1,141	-	-	1,141	1,108
IT Software and Consumables	1,113	-	-	1,113	604
Purchases from Fundraising	1,092	-	-	1,092	2,824
General Expenses	808	-	-	808	106
Staff Training	808	-	-	808	267
Staff uniform	713	-	-	713	713
Printing, Postage & Stationery	629	-	-	629	855
Professional Fees	552	-	-	552	938
Entertainment-100% business	494	-	-	494	420
Bank Fees	469	-	-	469	533
DBS Fees	376	-	-	376	442
Subscriptions	335	-	-	335	246
Activities	323	-	-	323	23
Advertising & Marketing	250	-	-	250	0
Telephone & Internet	118	-	-	118	496
Charitable and Political Donations	103	-	-	103	0
Cleaning	52	-	-	52	69
SEN Spend	15	-	-	15	132
Travel - National	10	-	-	10	37
Entertainment - 0%	0	-	-	-	187
Rounding	0	-	-	-	-3
Sub total	234,140	-	-	234,140	211,548

A4 Asset and investment purchases, (see table)					
Private expenditure	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	234,140	-	-	234,140	211,548
Net of receipts/(payments)	- 15,206	-	-	- 15,206	13,819
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	130,530	-	-	130,530	-
Cash funds this year end	115,324	-	-	115,324	13,819

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	<div>Little Oaks BB Instant Online a/c</div> <div>Little Oaks Business Account</div> <div>Little Oaks Fundraising</div> <div>32 day Deposit a/c</div> <div>Cash tins</div> <div>Total cash funds</div> <div>(agree balances with receipts and payments account(s))</div>	<div>39,450</div> <div>7,707</div> <div>15,822</div> <div>51,317</div> <div>1,029</div> <div>115,324</div>	<div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div>	<div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div>
B2 Other monetary assets	<div>Details</div> <div></div> <div></div> <div></div>	<div>-</div> <div>-</div> <div>-</div> <div>-</div>	<div>-</div> <div>-</div> <div>-</div> <div>-</div>	<div>-</div> <div>-</div> <div>-</div> <div>-</div>
B3 Investment assets	<div>Details</div> <div></div> <div></div> <div></div>	<div>Fund to which asset belongs</div> <div></div> <div></div> <div></div>	<div>Cost (optional)</div> <div>-</div> <div>-</div> <div>-</div>	<div>Current value (optional)</div> <div></div> <div>-</div> <div>-</div>
B4 Assets retained for the charity's own use	<div>Details</div> <div></div> <div></div> <div></div>	<div>Fund to which asset belongs</div> <div></div> <div></div> <div></div>	<div>Cost (optional)</div> <div>-</div> <div>-</div> <div>-</div>	<div>Current value (optional)</div> <div></div> <div>-</div> <div>-</div>
B5 Liabilities	<div>Details</div> <div></div> <div></div> <div></div>	<div>Fund to which liability relates</div> <div></div> <div></div> <div></div>	<div>Amount due (optional)</div> <div>-</div> <div>-</div> <div>-</div>	<div>When due (optional)</div> <div></div> <div></div> <div></div>

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	REBECCA REES	27/6/24
	JOANNE BOYLAND	28/6/24

Trustee's Report: June 2024

Charity Number: 1066952

Little Oaks Preschool
The Bungalow
Manor Road
Brackley
NN13 6EE

Trustee's Report Completed by: Joanne Boyland (chair of the management committee)

Background

Little Oaks is a small preschool located in Brackley, Northamptonshire. It is run by a voluntary management committee along with two committed managers. Little Oaks is well established in the community and committed to providing the best pre school education for everyone in the community. Little Oaks offers childcare from age 2 to school age.

Trustees

Currently, Little Oaks is managed by a voluntary management committee. Members of the committee make up the trustees of the charity. Members are elected each year at the AGM meeting. Committee meetings are held on a half termly basis to discuss any matters arising and to make decisions for the setting. Trustees and staff are in regular communication and decisions are taken as a whole committee to benefit the setting. Our management committee continue to review all policies to make sure we are following the correct guidelines in all areas. We place great importance on training and trustees and staff alike have carried out safeguarding training and staff continue to grow their knowledge.

Currently, there are trustees named as follows:

Joanne Boyland	Chairperson
Rebecca Rees	Treasurer
Kathleen Bell	Secretary
Alice Hart	Committee Member
Ruth Eyton	Committee Member

Two setting managers are also part of the committee:

Naomi Brown	Early Years Manager
Sarah Wensley	Setting Business Manager

Achievements and Performance

Little Oaks aims to provide a high quality education for all the children enrolled at the setting. Little Oaks has a strong reputation locally and provides early childhood education for 80 local children between the ages of 2 and school age.

This year, numbers on roll have remained high and parents continue to be very satisfied with the standard of care and education provided for their child. Parental surveys consistently return positive responses.

We are continually monitoring staff wages and all staff received a pay rise in line with the National Minimum Wage increase in April 2024.

Objectives for the year ahead

The main objective for the year ahead is to continue to provide high quality child care and to respond to parents feedback. We will be taking steps to secure the future of the setting.

Little Oaks aim to recruit a number of new committee members in the new academic year to bolster numbers and ensure continuity as committee members who are parents of current pupils move on to primary school. We will aim to recruit new members at new parent events and from the current parent body.

Numbers look to remain strong next academic year with some places left for children who may want increased hours or if any children join throughout the academic year.

Fundraising

The fundraising team continue to be a huge support to Little Oaks, organising fantastic events which not only generate much needed funds but are an important social aspect of our Pre School and the wider community.

Statement of Income & Expenditure - ROLLING 12 MONTHS

Little Oaks Pre-school
For the year ended 31 August 2023

	SEPT 2022	OCT 2022	NOV 2022	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	CUMULATIVE FOR THIS SCHOOL YEAR	2022
Income														
NCC Funding	12,769.89	13,243.47	13,099.26	13,099.26	15,088.16	15,088.16	16,380.38	11,652.51	17,823.23	13,968.83	9,224.75	9,266.72	160,704.62	157,842.51
Session Fees - Preschool & Playgroup	468.90	4,036.68	5,067.07	2,586.60	4,471.60	3,094.50	4,041.00	1,166.00	2,049.60	2,788.80	1,828.40	(1,356.17)	30,242.98	38,184.45
Breakfast Club Fees	327.25	310.25	318.75	144.50	395.25	216.75	272.00	110.05	191.25	284.75	178.50	-	2,749.30	2,912.00
Lunch Club Fees	1,316.25	1,305.00	1,413.75	705.00	1,905.00	1,263.75	1,695.00	975.00	1,725.00	1,920.00	1,256.25	(35.13)	15,444.87	14,094.50
Registration / Admission Fees	325.00	125.00	75.00	75.00	50.00	50.00	100.00	50.00	50.00	75.00	50.00	25.00	1,050.00	1,240.00
Late payment fees	-	-	-	-	-	-	-	-	-	-	-	-	-	3.00
Healthy Snack Contributions	410.00	410.00	-	-	460.00	470.00	10.00	590.00	10.00	580.00	-	(266.25)	2,673.75	3,280.00
Healthy snack contributions not paid	-	-	-	-	-	-	-	-	-	-	(10.00)	(1,083.72)	(1,093.72)	(221.50)
Fundraising Income	32.00	330.00	53.90	865.02	434.06	-	887.74	29.00	16.00	336.25	769.00	-	3,752.97	6,878.52
Other Revenue	-	-	-	-	10.89	-	-	5.00	15.00	-	5.00	-	-	35.89
Gift aid recovered	-	-	-	-	-	-	1,039.05	-	-	-	-	-	-	860.52
Donations	(412.92)	-	-	-	-	-	-	-	-	-	15.73	412.92	15.73	29.10
Grant Income	-	-	-	-	-	-	-	-	-	-	-	-	-	221.60
Interest Income	15.35	30.61	50.28	67.19	91.99	97.79	106.10	115.30	128.16	129.73	144.34	150.98	1,127.82	42.14
AR write off non refunded credits	767.25	-	-	-	0.50	-	8.00	-	-	-	-	415.37	1,191.12	-
Total Income	16,018.97	19,791.01	20,078.01	17,542.57	22,907.45	20,280.95	24,539.27	14,692.86	22,008.24	20,083.36	13,461.97	7,529.72	218,934.38	225,366.84
Direct Expenses														
DBS Fees	104.00	134.00	-	-	-	112.00	13.00	-	-	13.00	-	-	376.00	442.10
ESPO Spend	331.24	152.46	236.80	348.45	428.39	288.45	239.94	154.20	504.78	337.68	130.80	(130.80)	3,022.39	2,349.65
Equipment & Toys	38.57	95.02	176.78	37.26	145.64	171.96	377.89	155.29	725.43	449.56	74.82	140.38	2,586.60	448.60
Purchases from Fundraising	439.73	132.55	500.00	-	-	-	-	20.00	-	-	-	-	1,092.28	2,823.68
Healthy Snacks	124.24	85.75	-	-	-	-	-	-	-	-	-	-	209.99	1,241.00
Total Direct Expenses	1,037.78	599.78	913.58	385.71	574.03	572.41	630.83	329.49	1,230.21	800.24	205.62	9.58	7,289.26	7,305.03
Net after Direct Expenses	14,981.19	19,191.23	19,164.43	17,156.86	22,333.42	19,708.54	23,908.44	14,363.37	20,778.03	19,283.12	13,256.35	7,520.14	211,645.12	218,061.81
Other running costs														
Salaries	13,228.25	13,970.57	14,925.34	16,280.96	15,424.63	15,371.33	15,703.35	16,184.67	17,038.05	17,051.37	17,888.38	12,463.31	185,530.21	165,363.19
Employer NIC Cost	582.19	748.23	1,533.17	1,592.45	1,728.20	1,523.81	1,717.45	1,684.48	1,293.44	1,422.32	1,144.90	1,442.49	16,413.13	16,115.59
Advertising & Marketing	-	-	250.00	-	-	-	-	-	-	-	-	-	250.00	-
Audit & Accountancy fees	115.20	115.20	115.20	115.20	115.20	115.20	316.80	115.20	115.20	115.20	115.20	115.20	1,584.00	1,473.18
Bank Fees	32.71	48.51	58.95	45.04	35.79	25.80	60.36	26.58	49.84	33.17	45.49	7.00	469.24	533.49
Charitable and Political Donations	-	-	-	-	103.00	-	-	-	-	-	-	-	103.00	-
Cleaning	-	-	-	-	-	-	52.00	-	-	-	-	-	52.00	69.04
Entertainment - 0%	-	-	-	-	-	-	-	-	-	-	-	-	-	186.50
Entertainment-100% business	34.80	-	50.00	-	-	-	-	-	-	-	409.50	-	494.30	420.00
General Expenses	48.32	17.19	(13.50)	6.25	121.80	79.54	116.77	252.64	53.97	100.00	25.00	-	807.98	106.11
Groceries / Kitchen	70.23	91.10	360.12	160.66	318.25	222.80	303.29	187.60	348.79	354.21	209.55	6.99	2,633.59	1,159.76
Insurance	-	-	-	-	-	-	-	1,140.53	-	-	-	-	1,140.53	1,107.53
IT Software and Consumables	20.70	20.70	165.57	120.93	60.70	60.70	139.90	210.70	75.68	75.68	80.98	80.98	1,113.72	604.48

	SEPT 2022	OCT 2022	NOV 2022	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	CUMULATIVE FOR THIS SCHOOL YEAR		2022
Light, Power, Heating	119.46	97.45	164.38	-	-	772.81	669.35	-	379.03	-	86.92	138.21	2,427.61	1,923.57	
Pensions Costs	488.49	528.72	539.36	492.85	487.14	452.97	570.33	560.14	600.04	608.92	604.46	683.72	6,617.14	6,556.83	
Postage, Freight & Courier	-	-	-	-	5.55	-	(44.99)	-	-	-	-	-	(39.44)	14.87	
Printing & Stationery	-	-	-	19.60	60.42	-	117.83	60.42	-	203.10	207.16	-	668.53	840.48	
Professional Fees	-	-	-	-	466.14	50.00	35.99	-	-	-	-	-	552.13	937.72	
Rates	66.00	66.00	204.67	201.45	204.89	197.20	194.72	332.65	281.08	304.91	295.23	168.00	2,516.80	2,607.00	
Repairs & Maintenance	67.78	204.96	-	-	557.00	-	72.00	102.00	-	-	102.00	88.78	1,194.52	2,310.87	
Rounding	-	-	-	-	-	-	-	-	-	-	-	-	-	(3.20)	
SEN Spend	-	14.99	-	-	-	-	-	-	-	-	-	-	14.99	132.04	
Staff Training	250.35	131.00	-	-	45.00	-	91.50	-	99.65	190.00	-	-	807.50	267.00	
Staff uniform	-	-	421.50	-	-	-	173.95	-	117.95	-	-	-	713.40	713.45	
Subscriptions	-	-	138.00	8.99	118.39	-	8.99	62.87	(20.83)	0.99	8.99	8.99	335.38	246.43	
Telephone & Internet	40.80	37.95	-	-	-	-	-	-	-	-	-	39.72	118.47	496.41	
Travel - National	9.90	-	-	-	-	-	-	-	-	-	-	-	9.90	37.35	
Write-offs	(0.02)	-	-	-	-	-	-	-	-	-	-	-	(0.02)	-	
Activities	-	-	-	-	-	-	222.80	100.00	-	-	-	-	322.80	23.00	
Total Other running costs	15,175.16	16,092.57	18,912.76	19,044.38	19,852.10	18,872.16	20,572.39	21,020.48	20,431.89	20,459.87	21,223.76	15,243.39	226,850.91	204,242.69	
Net Surplus/Deficit	(193.97)	3,098.66	251.67	(1,887.52)	2,481.32	836.38	3,386.05	(6,657.11)	346.14	(1,176.75)	(7,967.41)	(7,723.25)	(15,205.79)	13,819.12	