



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Little Oaks (Pre-School)

On accounts for the year
ended

31st August 2024

Charity no
(if any)

1066952

Set out on pages

3-4

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2024.

Responsibilities and
basis of report

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

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

Independent
examiner's statement

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:

07/10/2024

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.



CHARITY COMMISSION
FOR ENGLAND AND WALES

LITTLE OAKS PRESCHOOL
LITTLE OAKS PRESCHOOL

1066952
1066952

CC16a

Receipts and payments accounts

For the period	01/09/2023	To	31/08/2024
from	01/09/2023		31/08/2024

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Local Council Funding	173,366	0	0	173,366	160,705
Session Fees - Preschool & Playgroup	40,603	0	0	40,603	30,243
After School Clubs	11,687	0	0	11,687	0
Breakfast Club Fees	6,160	0	0	6,160	2,749
Fundraising Income	4,287	0	0	4,287	4,944
Interest Income	1,985	0	0	1,985	1,128
Registration / Admission Fees	925	0	0	925	1,050
Healthy Snack Contributions	890	0	0	890	1,580
Lunch Club Fees	352	0	0	352	15,445
Activities Income	148	0	0	148	0
Other Revenue	66	0	0	66	52
Late payment fees	5	0	0	5	0
Gift aid recovered	0	0	0	0	1,039
Grant Income	0	0	0	0	0
Sub total (Gross income for A1)	240,474	0	0	240,474	218,934
A2 Asset and investment sales, (see table).					
Sub total	-	-	-	-	-

Total receipts **240,474**

-

-

240,474

218,934

A3 Payments

Salaries	192,754	-	-	192,754	185,530
Employer NIC Cost	17,932	-	-	17,932	16,413
Pensions Costs	7,473	-	-	7,473	6,617
IT Software and Consumables	3,356	-	-	3,356	1,113
Groceries / Kitchen	2,626	-	-	2,626	2,844
Light, Power, Heating	2,555	-	-	2,555	2,428
Repairs & Maintenance	2,379	-	-	2,379	1,195
Rates	1,966	-	-	1,966	2,517
ESPO Spend	1,960	-	-	1,960	3,022
Audit & Accountancy fees	1,738	-	-	1,738	1,584
Printing & Stationery	1,438	-	-	1,438	629
Staff Training	1,433	-	-	1,433	806
General Expenses	1,422	-	-	1,422	808
Purchases from Fundraising	1,333	-	-	1,333	1,092
Insurance	1,196	-	-	1,196	1,141
Equipment & Toys	1,076	-	-	1,076	2,589
Subscriptions	999	-	-	999	335
Telephone & Internet	698	-	-	698	118
Staff uniform	518	-	-	518	713
Activities Expenditure	369	-	-	369	323
Staff Welfare	320	-	-	320	0
Entertainment-100% business	291	-	-	291	494
DBS Fees	268	-	-	268	376
Professional Fees	197	-	-	197	552
Bank Fees	191	-	-	191	469
Cleaning	103	-	-	103	52
Charitable and Political Donations	37	-	-	37	103
Advertising & Marketing	0	-	-	0	250
SEN Spend	0	-	-	0	15
Travel - National	0	-	-	0	10
Sub total	246,633	-	-	246,633	234,140

Trustee's Report: Jan 2025

Charity Number: 1066952

Little Oaks Preschool
The Bungalow
Manor Road
Brackley
NN13 6EE

Trustee's Report Completed by: Kathleen Bell (Committee member)

Background

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

Trustees

Currently, Little Oaks is managed by a voluntary 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 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 by the whole committee to benefit the setting. We continue to review policies and make sure we are following the correct guidelines in all areas. We place great importance on training and trustees and staff have carried out safeguarding training and staff continue to grow their knowledge.

Currently, there are trustees named as follows.

Joanne Boyland	Chair
Rebecca Rees	Treasurer
Ruth Faulkner	Secretary
Kathleen Bell	Committee Member
Alice Hart	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 continues to provide high quality education and in December received a 'Good' rating by Ofsted. There is a strong reputation locally and it currently serves some 50 families with a waiting list for the coming year. Parental surveys consistently return positive responses. We continue to monitor staff wages, and all staff have received increases in line with government guidelines.

Objectives for the year ahead.

We are working with West Northamptonshire council to secure the future of our setting. We have recruited new committee members with relevant experience and will continue to do so each year. We will continue to put the children at centre of our planning and provide high quality education for all abilities. With the increase in government childcare funded hours children are accessing more sessions leading to fewer families being in the setting. However, we continue to be able to offer enough sessions and are planning for these changes.

Fundraising

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

Income & Expenditure 2023-2024

Little Oaks Pre-school
For the year ended 31 August 2024

	2024	SEPT 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024
Turnover													
Registration / Admission Fees	925.00	150.00	225.00	25.00	25.00	75.00	100.00	125.00	100.00	50.00	50.00	-	-
Breakfast Club Fees	6,160.00	480.00	495.00	580.00	345.00	750.00	520.00	605.00	530.00	500.00	855.00	500.00	-
Fundraising Income	4,287.03	34.00	-	4.00	1,901.25	10.00	6.00	25.00	187.00	30.00	50.00	216.00	1,823.78
Healthy Snack Contributions	890.33	20.00	350.00	90.00	-	60.00	100.00	70.00	60.33	70.00	60.00	10.00	-
Interest Income	1,984.57	154.44	167.64	161.80	125.11	178.59	176.10	173.96	184.17	173.38	161.01	171.72	156.65
Late payment fees	5.00	-	-	-	-	-	-	-	-	-	5.00	-	-
Lunch Club Fees	352.00	-	-	(120.00)	-	128.00	20.00	76.00	60.00	56.00	80.00	52.00	-
NCC Funding	173,365.93	8,669.26	5,813.04	20,657.65	20,055.96	17,503.18	16,653.43	17,621.30	13,025.75	13,067.07	13,602.56	12,957.25	13,739.48
Other Revenue	65.94	-	-	-	-	65.94	-	-	-	120.00	-	-	(120.00)
Session Fees - Preschool & Playgroup	40,484.87	4,599.42	4,955.00	5,835.00	3,705.00	5,457.12	3,681.00	4,666.50	1,865.75	1,660.00	2,670.00	1,455.00	(64.92)
After School Clubs	11,687.00	1,123.00	1,229.00	1,160.00	700.00	1,359.00	946.00	1,195.00	905.00	875.00	1,342.00	853.00	-
Activities Income	148.02	28.00	16.00	15.00	-	-	-	(2.98)	(8.00)	100.00	-	-	-
AR write off non refunded credits	118.50	42.00	-	-	-	-	-	-	76.50	-	-	-	-
Total Turnover	240,474.19	15,300.12	13,250.68	28,408.45	26,857.32	25,586.83	22,202.53	24,554.78	16,986.50	16,701.45	18,875.57	16,214.97	15,534.99
Cost of Sales													
DBS Fees	268.00	91.00	26.00	138.00	-	-	-	13.00	-	-	-	-	-
Equipment & Toys	1,076.35	196.77	119.70	187.79	18.48	42.47	34.97	85.28	-	88.48	202.47	87.94	12.00
Total Cost of Sales	1,344.35	287.77	145.70	325.79	18.48	42.47	34.97	98.28	-	88.48	202.47	87.94	12.00
Gross Profit	239,129.84	15,012.35	13,104.98	28,082.66	26,838.84	25,544.36	22,167.56	24,456.50	16,986.50	16,612.97	18,673.10	16,127.03	15,522.99
Administrative Costs													
Audit & Accountancy fees	1,737.50	115.20	115.20	115.20	115.20	115.20	115.20	115.20	115.20	115.20	530.40	170.30	-
Bank Fees	191.31	7.00	18.77	18.99	(21.49)	18.19	17.86	27.12	10.79	33.93	11.27	17.74	31.14
Charitable and Political Donations	36.40	-	-	36.40	-	-	-	-	-	-	-	-	-
Cleaning	103.06	40.73	11.38	-	-	26.69	6.47	-	-	-	6.79	11.00	-
Employer NIC Cost	17,931.73	1,395.62	-	-	3,728.61	1,823.38	1,354.41	2,612.83	1,288.05	1,353.85	1,439.81	1,353.85	1,581.32
Entertainment-100% business	291.20	-	-	-	291.20	-	-	-	-	-	-	-	-
ESPO Spend	1,959.53	220.38	-	-	640.25	387.06	43.92	474.18	120.90	336.06	146.28	216.78	(626.28)
General Expenses	1,422.16	19.92	36.44	67.65	401.50	160.06	26.67	388.91	8.46	80.55	164.52	67.48	-
Groceries / Kitchen	2,626.40	256.71	242.68	260.42	200.76	258.19	201.70	302.68	148.67	250.57	264.18	232.85	6.99
Insurance	1,195.70	-	-	-	-	-	-	-	1,195.70	-	-	-	-
IT Software and Consumables	3,358.18	416.98	80.98	45.97	45.97	51.97	397.57	212.17	1,010.45	592.05	210.05	242.05	51.97
Light, Power, Heating	2,555.46	176.29	-	309.35	159.95	92.69	316.82	515.80	203.16	363.29	182.73	100.18	135.20
Pensions Costs	7,472.98	780.16	-	568.07	585.56	529.38	686.36	650.68	676.09	743.90	765.81	747.69	739.28
Printing & Stationery	1,438.10	130.60	103.31	71.87	183.05	221.94	32.41	196.91	60.42	129.95	219.80	87.84	-
Professional Fees	197.00	-	-	-	-	-	106.00	35.00	-	-	-	56.00	-
Purchases from Fundraising	1,333.39	-	-	437.50	29.99	-	354.00	-	-	329.50	-	182.40	-
Rates	1,968.00	168.00	168.00	180.00	180.00	180.00	78.00	78.00	176.00	178.00	194.00	194.00	194.00
Repairs & Maintenance	2,379.14	247.00	965.16	-	-	821.99	119.99	-	90.00	135.00	-	-	-
Salaries	192,753.76	16,611.58	15,522.90	15,295.48	15,294.95	15,574.14	15,805.55	16,396.54	16,586.13	16,913.31	16,664.14	16,475.77	15,613.27

	2024	SEPT 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024
Staff Training	1,433.20	-	220.00	21.00	-	255.20	97.00	90.00	-	18.00	-	120.00	612.00
Staff uniform	518.40	-	275.50	-	74.45	-	-	-	-	-	-	-	168.45
Subscriptions	999.01	8.99	8.99	146.99	8.99	520.01	139.81	35.39	62.87	8.99	8.99	8.99	40.00
Telephone & Internet	697.99	39.72	(6.51)	128.69	71.98	114.28	37.14	103.12	41.59	41.59	41.59	43.21	41.59
Write-offs	0.25	-	-	-	-	-	-	-	-	0.25	-	-	-
Activities Expenditure	368.80	238.80	-	-	-	-	-	-	-	130.00	-	-	-
Staff Welfare	320.00	-	-	-	-	-	-	-	-	-	-	320.00	-
Total Administrative Costs	245,288.65	20,873.68	17,762.80	17,703.58	21,990.92	21,150.37	19,936.88	22,234.53	21,794.48	21,753.99	20,850.36	20,648.13	18,588.93
Operating Profit	(6,158.81)	(5,861.33)	(4,657.82)	10,379.08	4,847.92	4,393.99	2,230.68	2,221.97	(4,807.98)	(5,141.02)	(2,177.26)	(4,521.10)	(3,065.94)
Profit on Ordinary Activities Before Taxation	(6,158.81)	(5,861.33)	(4,657.82)	10,379.08	4,847.92	4,393.99	2,230.68	2,221.97	(4,807.98)	(5,141.02)	(2,177.26)	(4,521.10)	(3,065.94)
Profit after Taxation	(6,158.81)	(5,861.33)	(4,657.82)	10,379.08	4,847.92	4,393.99	2,230.68	2,221.97	(4,807.98)	(5,141.02)	(2,177.26)	(4,521.10)	(3,065.94)