

COMPANY REGISTRATION NUMBER: 04906374  
CHARITY REGISTRATION NUMBER: 1110557

**Dots 'N' Spots Day Nursery and Out of School Club  
Limited**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**5 April 2021**

**CHIPCHASE MANNERS**

Chartered Accountants  
384 Linthorpe Road  
Middlesbrough  
TS5 6HA

**Dots 'N' Spots Day Nursery and Out of School Club Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 5 April 2021**

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# **Dots 'N' Spots Day Nursery and Out of School Club Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 5 April 2021**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 5 April 2021.

#### **Reference and administrative details**

**Registered charity name** Dots 'N' Spots Day Nursery and Out of School Club Limited

**Charity registration number** 1110557

**Company registration number** 04906374

**Principal office and registered office** Station Lane  
Skelton  
Saltburn by the Sea  
TS12 2FW  
Cleveland

#### **The trustees**

T Hill  
S Walker  
S Marshall  
T P Agar (Resigned 5 October 2021)  
P O'Rourke (Appointed 6 July 2021)  
J Craig (Appointed 6 July 2021)  
W Nixon (Appointed 5 October 2021)  
C E Bland

**Company secretary** T Hill

**Independent examiner** C S Gorman  
Chipchase Manners  
Chartered Accountants  
384 Linthorpe Road  
Middlesbrough  
TS5 6HA

# **Dots 'N' Spots Day Nursery and Out of School Club Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 5 April 2021**

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#### **Structure, governance and management**

##### **Governing document**

The charity is governed by its Memorandum and Articles of Association.

##### **Governing body**

The trustees, who are required under the Articles to serve as members of the charity, are elected at a full trustees' meeting and are required to meet specifications concerning eligibility, personal competence, specialist skills and local availability.

##### **Trustee-training**

New trustees are inducted into the working environment of the charity, and also of the company as a registered charity, including trustees' policy and procedures.

##### **Organisational management**

The trustees meet on a regular basis to determine the general policy of the charity and review its overall management and control for which they are legally responsible.

##### **Risk management**

The trustees have examined the major strategic, business and operational risks to which the charitable company is exposed. The trustees confirm that systems have been established to monitor and control these risks to mitigate any impact they may have on the charitable company.

#### **Objectives and activities**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on the public benefit when reviewing the charity's aims and objectives.

The principal objectives and activities of Dots 'N' Spots Day Nursery and Out of School Club during the year was that of the provision of a nursery and to provide facilities for the care, recreation and education of children.

##### **Strategic aim and objectives**

The charity's strategic aim and annual objective is the attainment of the provision of a nursery and providing facilities for the care, recreation and education of children.

##### **Principal activity**

The principal activity of the charitable company continues to be that of the provision of a nursery and providing facilities for the care, recreation and education of children.



# **Dots 'N' Spots Day Nursery and Out of School Club Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 5 April 2021**

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#### **Achievements and performance**

In the last year Dots n Spots have had many achievements. We have started the building renovations the exterior of the units, and have completed phase one and two from a phased plan. This has greatly improved the cosmetic features and appearance of the nursery as the wooden skirts around the lower sections of the units had weathered over time.

The outdoor area has also been improved by adding a barked mud kitchen, numbered stepping stones, a water course, and a pirate area.

To make use of our Tweenie room space we have adapted it into a well being room for the staff and the children to use for activities, quiet time and to support our mental health.

There has been a newly appointed management structure, with Emma as the Business Development Manager, and Emily Bowman and Anita Carnahan as Deputy Managers. Each have their own roles and responsibilities within the management team.

As a nursery we are currently participating in communication and language training which will hopefully result in us being awarded with a "Communication Friendly setting" status.

We continue to provide flexible funded places for 2-, 3- and 4-year-olds for the wider community. We have continued to get regular income through the pandemic, with our numbers of new registered children steadily increasing.

#### **Financial review**

Funding provided by Redcar & Cleveland Borough Council has continued in line with the agreed funding profile during the year. The Charity suffered a deficit for the year of £14,169 (2020: £32,704 deficit) as shown in the Statement of Financial Activities.

##### **Investment powers, policy and performance**

The trustees have considered that cash deposits are the most appropriate policy for investing funds.

##### **Reserves policy**

The trustees have established a policy whereby the unrestricted reserves held by the charitable company should be sufficient to enable the charity to fund between 4 to 6 months of the resources expended. At this level, the trustees believe that they would be able to continue the current activities of the charitable company in the event of a significant decrease in its income. This 4 to 6 month period would provide the charitable company with the necessary time to seek and develop new streams of income. Dots 'N' Spots Day Nursery and Out of School Club Limited currently has general reserves of £110,642 which covers 4 to 5 months of normal operational costs.

# **Dots 'N' Spots Day Nursery and Out of School Club Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 5 April 2021**

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#### **Plans for future periods**

As a setting we wish to continue to build the business after the pandemic, we will update our website, promote community links, and look into further funding to help support projects. This will support us with the costs of updating the rooms, and future proof the nursery to be able to continue to provide quality, flexible childcare and jobs within our community.

We plan to renovate our Out of School Club, to adapt in into a more accessible space for the older children to relax after school.

We wish to complete the third phase of our building renovations which will render and paint the exterior walls of the units. This will further improve the appearance of the nursery.

The staff will attend more face to face continued professional development training which will expand their knowledge and skills within early years. The focus will be in communication and language to address the development delays we have noticed within our nursery during the pandemic.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 24 November 2021 and signed on behalf of the board of trustees by:

*S. Marshall*

S Marshall  
Trustee

# **Dots 'N' Spots Day Nursery and Out of School Club Limited**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Dots 'N' Spots Day Nursery and Out of School Club Limited**

**Year ended 5 April 2021**

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I report to the trustees on my examination of the financial statements of Dots 'N' Spots Day Nursery and Out of School Club Limited ('the company') for the year ended 5 April 2021.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the company'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**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

## **Dots 'N' Spots Day Nursery and Out of School Club Limited**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of Dots 'N' Spots Day Nursery  
and Out of School Club Limited** *(continued)*

**Year ended 5 April 2021**

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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.

*C. S. Gorman.*

C S Gorman  
Independent Examiner

Chipchase Manners  
Chartered Accountants  
384 Linthorpe Road  
Middlesbrough  
TS5 6HA

*24 November 2021*

# Dots 'N' Spots Day Nursery and Out of School Club Limited

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 5 April 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	400,614	400,614	458,705
Investment income	6	62	62	302
Other income	7	—	—	80
<b>Total income</b>		<u>400,676</u>	<u>400,676</u>	<u>459,087</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	<u>414,845</u>	<u>414,845</u>	<u>491,791</u>
<b>Total expenditure</b>		<u>414,845</u>	<u>414,845</u>	<u>491,791</u>
<b>Net expenditure and net movement in funds</b>		<u>(14,169)</u>	<u>(14,169)</u>	<u>(32,704)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>124,811</u>	<u>124,811</u>	<u>157,515</u>
<b>Total funds carried forward</b>		<u>110,642</u>	<u>110,642</u>	<u>124,811</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.



# Dots 'N' Spots Day Nursery and Out of School Club Limited

## Company Limited by Guarantee

### Statement of Financial Position

5 April 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	15	4,819	1,342
<b>Current assets</b>			
Debtors	16	4,184	8,051
Cash at bank and in hand		111,033	125,398
		115,217	133,449
<b>Creditors: amounts falling due within one year</b>	17	9,394	9,980
<b>Net current assets</b>		105,823	123,469
<b>Total assets less current liabilities</b>		110,642	124,811
<b>Net assets</b>		110,642	124,811
<b>Funds of the charity</b>			
Unrestricted funds		110,642	124,811
<b>Total charity funds</b>	20	110,642	124,811

For the year ending 5 April 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 24 November 2021, and are signed on behalf of the board by:

*S. Marshall*

S Marshall  
Trustee

Company registration number: 04906374

The notes on pages 9 to 16 form part of these financial statements.

# **Dots 'N' Spots Day Nursery and Out of School Club Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 5 April 2021**

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#### **1. General information**

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Station Lane, Skelton, Saltburn by the Sea, TS12 2FW, Cleveland.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102. Disclosures in respect of financial instruments have not been presented.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.



# Dots 'N' Spots Day Nursery and Out of School Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Dots 'N' Spots Day Nursery and Out of School Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 5 April 2021

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#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - Straight line over 3 years

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

##### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

# Dots 'N' Spots Day Nursery and Out of School Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 5 April 2021

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#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company Dots 'N' Spots Day Nursery & Out of School Club Limited is limited by guarantee.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Nursery fees	354,308	354,308	458,705	458,705
<b>Grants</b>				
Government grant income	46,306	46,306	—	—
	<u>400,614</u>	<u>400,614</u>	<u>458,705</u>	<u>458,705</u>



# Dots 'N' Spots Day Nursery and Out of School Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

#### 6. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Building society interest receivable	62	62	302	302

#### 7. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Other income	—	—	80	80

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Nursery activities	389,098	389,098	470,413	470,413
Support costs	25,747	25,747	21,378	21,378
	414,845	414,845	491,791	491,791

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Nursery activities	389,098	25,747	414,845	491,791

#### 10. Analysis of support costs

	Nursery activities	Total 2021	Total 2020
	£	£	£
Staff costs	14,553	14,553	8,632
Premises	1,643	1,643	1,124
General office	3,134	3,134	5,951
Human resources	2,279	2,279	1,592
Finance costs	1,558	1,558	1,317
Accountancy fees	2,580	2,580	2,762
	25,747	25,747	21,378

# Dots 'N' Spots Day Nursery and Out of School Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 5 April 2021

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#### 11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	3,068	1,066

#### 12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,580	2,580

#### 13. Particulars of employees

The average head count of employees during the year was 30 (2020: 36). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Administrative staff	30	36

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 15. Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 6 April 2020	31,810
Additions	6,545
<b>At 5 April 2021</b>	<b>38,355</b>
<b>Depreciation</b>	
At 6 April 2020	30,468
Charge for the year	3,068
<b>At 5 April 2021</b>	<b>33,536</b>
<b>Carrying amount</b>	
At 5 April 2021	4,819
At 5 April 2020	1,342

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# Dots 'N' Spots Day Nursery and Out of School Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

#### 16. Debtors

	2021	2020
	£	£
Trade debtors	628	2,642
Prepayments and accrued income	1,453	5,409
Other debtors	2,103	—
	<u>4,184</u>	<u>8,051</u>

#### 17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	494	173
Accruals and deferred income	5,581	5,770
Social security and other taxes	—	1,189
Other creditors	3,319	2,848
	<u>9,394</u>	<u>9,980</u>

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,886 (2020: £4,622).

#### 19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>46,306</u>	<u>—</u>

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 6 April 2020	Income	Expenditure	At 5 April 2021
	£	£	£	£
General funds	<u>124,811</u>	<u>400,676</u>	<u>(414,845)</u>	<u>110,642</u>

  

	At 6 April 2019	Income	Expenditure	At 5 April 2020
	£	£	£	£
General funds	<u>157,515</u>	<u>459,087</u>	<u>(491,791)</u>	<u>124,811</u>

# Dots 'N' Spots Day Nursery and Out of School Club Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

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#### 21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	2021	
	£	£
Tangible fixed assets	4,819	4,819
Current Assets	115,217	115,217
Creditors less than 1 year	(9,394)	(9,394)
<b>Net assets</b>	<u>110,642</u>	<u>110,642</u>

  

	Unrestricted Funds	Total Funds
	2020	
	£	£
Tangible fixed assets	1,342	1,342
Current Assets	133,449	133,449
Creditors less than 1 year	(9,980)	(9,980)
<b>Net assets</b>	<u>124,811</u>	<u>124,811</u>

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**Dots 'N' Spots Day Nursery and Out of School Club Limited**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 5 April 2021**

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The following pages do not form part of the financial statements.

# Dots 'N' Spots Day Nursery and Out of School Club Limited

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 5 April 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Nursery fees	354,308	458,705
Government grant income	46,306	—
	<u>400,614</u>	<u>458,705</u>
<b>Investment income</b>		
Building society interest receivable	62	302
	<u>—</u>	<u>—</u>
<b>Other income</b>		
Other income	—	80
	<u>—</u>	<u>—</u>
<b>Total income</b>	<u>400,676</u>	<u>459,087</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	328,767	387,723
Employer's NIC	14,352	15,956
Pension costs	3,886	4,622
Rates and water	5,353	68
Light and heat	9,987	9,789
Repairs and maintenance	6,643	8,868
Insurance	3,416	3,606
Other establishment	980	1,243
Motor vehicle expenses	3,591	5,325
Other motor/travel costs	2,580	2,762
Legal and professional fees	2,279	1,592
Telephone	3,134	5,951
Other office costs	7,191	11,606
Depreciation	3,068	1,066
Other interest payable and similar charges	1,558	1,317
General expenses	2,317	2,642
Food & provisions	7,869	15,394
Educational equipment	7,874	12,261
	<u>414,845</u>	<u>491,791</u>
<b>Total expenditure</b>	<u>414,845</u>	<u>491,791</u>
<b>Net expenditure</b>	<u>(14,169)</u>	<u>(32,704)</u>

# Dots 'N' Spots Day Nursery and Out of School Club Limited

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

Year ended 5 April 2021

	2021 £	2020 £
<b>Expenditure on charitable activities</b>		
<b>Nursery activities</b>		
<i>Activities undertaken directly</i>		
Wages/salaries	319,041	380,032
Employer's NIC	10,297	15,198
Pension costs	3,114	4,439
Rates & water	4,818	61
Light & heat	8,988	8,810
Repairs & maintenance	6,643	8,868
Insurance	3,307	3,468
Training	980	1,243
Motor vehicle expenses	3,591	5,325
Other office costs	7,191	11,606
Depreciation	3,068	1,066
General expenses	2,317	2,642
Food & provisions	7,869	15,394
Educational equipment	7,874	12,261
	<u>389,098</u>	<u>470,413</u>
<b>Support costs</b>		
Wages/salaries	9,726	7,691
Employer's NIC	4,055	758
Pension costs	772	183
Rates & water	535	7
Light & heat	999	979
Insurance	109	138
Accountancy fees	2,580	2,762
Legal and professional fees	2,279	1,592
Telephone	3,134	5,951
Bank charges	1,558	1,317
	<u>25,747</u>	<u>21,378</u>
<b>Expenditure on charitable activities</b>	<u>414,845</u>	<u>491,791</u>