

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 2024

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 2024

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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 2024

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 2024.

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	(Resigned 28 February 2024)
S Walker	(Resigned 9 September 2024)
P O'Rourke	(Resigned 10 July 2023)
J Craig	(Resigned 14 June 2023)
C E Bland	
V Evans	(Resigned 5 June 2023)
J M Tasker	(Appointed 17 April 2023)
A Perriman	(Appointed 19 May 2023)
A Rose	(Appointed 13 September 2023)

Independent examiner C S Gorman

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 2024

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 2024

Achievements and performance

Dots n Spots have celebrated many achievements this last year.

Our occupancy has also, with us registering more new starters in our baby room, toddler room, pre school room and being at capacity for the end of the financial year especially. We have worked to reduce our waiting list.

Anita has achieved the Level 3 SENDCo qualification.

Our biggest achievement was a planned visit by Simon Clark our local MP. Simon was thrilled and amazed with the nursery, the staff and the amount of families that we provide child care for within the wider community. Not only was the visit a great opportunity for advertising and promotion, but Simon was able to contact the minister for education on our behalf.

This will hopefully support us moving forward with our plans to replace the buildings so we can future proof the nursery, ensuring we can continue to provide employment and child care within our local area.

We now have a strong Board of Directors who are excited to lead us in the future.

Our specialist SEND provision will close September 2024, any children who have additional needs will be integrated into our play rooms. The room has been a huge success and has given the staff specific knowledge and skills expanding their experience of SEND that they can hopefully now use within the nursery.

We also kept our 5 star Food Hygiene status within our kitchen.

Financial review

Funding provided by Redcar & Cleveland Borough Council has continued in line with the agreed funding profile during the year. The Charity made a surplus for the year of £48,004 (2023: £11,194 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 £134,821 which covers 3 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 2024

Plans for future periods

As a well established setting we always wish to further improve our service by assessing what we already provide and looking at what our community needs.

Due to the expansion of the government funding for working families, we have been working through a waiting list with some families registering their children from before birth. We plan to open an additional play room in September to meet demand. Our new tweenie room will provide childcare for children from 18 months to 30 months (approximately) which will enable us to accommodate more spaces within our baby room and our toddler room.

We are employing 3 more staff in September and 2 new apprentices for the nursery. All from our wider community.

As the cost of living has increased and is due to increase even further, we wish to be more resourceful and to be a "greener" nursery to help the environment and reduce our fuel costs.

We are also looking for further funding to be able to start to plan to replace our pre fabricated buildings. This will be a 5 to 10 year plan.

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 26 November 2024 and signed on behalf of the board of trustees by:



C E Bland
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 2024

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 2024.

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 2024

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
Independent Examiner

Chipchase Manners
Chartered Accountants
384 Linthorpe Road
Middlesbrough
TS5 6HA

26 November 2024

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 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	537,471	537,471	425,063
Investment income	6	668	668	138
Total income		<u>538,139</u>	<u>538,139</u>	<u>425,201</u>
Expenditure				
Expenditure on charitable activities	7,8	490,135	490,135	436,395
Total expenditure		<u>490,135</u>	<u>490,135</u>	<u>436,395</u>
Net income/(expenditure) and net movement in funds		<u>48,004</u>	<u>48,004</u>	<u>(11,194)</u>
Reconciliation of funds				
Total funds brought forward		86,817	86,817	98,011
Total funds carried forward		<u>134,821</u>	<u>134,821</u>	<u>86,817</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 10 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 2024

	Note	2024 £	2023 £
Current assets			
Debtors	15	14,340	11,700
Cash at bank and in hand		<u>132,920</u>	<u>84,058</u>
		147,260	95,758
Creditors: amounts falling due within one year	16	<u>12,439</u>	<u>8,941</u>
Net current assets		<u>134,821</u>	<u>86,817</u>
Total assets less current liabilities		<u>134,821</u>	<u>86,817</u>
Net assets		<u>134,821</u>	<u>86,817</u>
Funds of the charity			
Unrestricted funds		<u>134,821</u>	<u>86,817</u>
Total charity funds	18	<u>134,821</u>	<u>86,817</u>

For the year ending 5 April 2024 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 26 November 2024, and are signed on behalf of the board by:



C E Bland
Trustee

Company registration number: 04906374

The notes on pages 10 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 Cash Flows

Year ended 5 April 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure)	48,004	(11,194)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	—	2,181
Other interest receivable and similar income	(668)	(138)
Interest payable and similar charges	2,314	2,118
Accrued (income)/expenses	(116)	200
<i>Changes in:</i>		
Trade and other debtors	(2,640)	(5,631)
Trade and other creditors	3,614	(1,228)
Cash generated from operations	50,508	(13,692)
Interest paid	(2,314)	(2,118)
Interest received	668	138
Net cash from/(used in) operating activities	<u>48,862</u>	<u>(15,672)</u>
Net increase/(decrease) in cash and cash equivalents	48,862	(15,672)
Cash and cash equivalents at beginning of year	<u>84,058</u>	<u>99,730</u>
Cash and cash equivalents at end of year	<u>132,920</u>	<u>84,058</u>

The notes on pages 10 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 2024

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 2024

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 2024

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.

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.

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 2024

3. Accounting policies *(continued)*

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.

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 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Nursery fees	537,471	537,471	425,063	425,063

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Building society interest receivable	668	668	138	138

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Nursery activities	460,857	460,857	409,945	409,945
Support costs	29,278	29,278	26,450	26,450
	490,135	490,135	436,395	436,395

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Nursery activities	460,857	29,278	490,135	436,395

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 2024

9. Analysis of support costs

	Nursery activities £	Total 2024 £	Total 2023 £
Staff costs	8,007	8,007	8,064
Premises	2,895	2,895	3,902
General office	7,868	7,868	6,672
Human resources	5,224	5,224	2,814
Finance costs	2,314	2,314	2,118
Accountancy fees	2,970	2,970	2,880
	<u>29,278</u>	<u>29,278</u>	<u>26,450</u>

10. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>—</u>	<u>2,181</u>

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,970</u>	<u>2,880</u>

12. Particulars of employees

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	368,152	312,118
Social security costs	12,774	10,138
Employer contributions to pension plans	5,926	4,925
	<u>386,852</u>	<u>327,181</u>

The average head count of employees during the year was 25 (2023: 23). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Administrative staff	<u>25</u>	<u>23</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

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 2024

13. Trustee remuneration and expenses

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

14. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 6 April 2023 and 5 April 2024	38,355
Depreciation	
At 6 April 2023 and 5 April 2024	38,355
Carrying amount	
At 5 April 2024	—
At 5 April 2023	—

15. Debtors

	2024 £	2023 £
Trade debtors	6,511	8,295
Prepayments and accrued income	2,829	2,453
Other debtors	5,000	952
	<u>14,340</u>	<u>11,700</u>

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	818	295
Accruals and deferred income	5,711	5,827
Social security and other taxes	3,101	—
Other creditors	2,809	2,819
	<u>12,439</u>	<u>8,941</u>

17. 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 £5,926 (2023: £4,925).

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 2024

18. Analysis of charitable funds

Unrestricted funds

	At 6 April 2023 £	Income £	Expenditure £	At 5 April 2024 £
General funds	<u>86,817</u>	<u>538,139</u>	<u>(490,135)</u>	<u>134,821</u>

	At 6 April 2022 £	Income £	Expenditure £	At 5 April 2023 £
General funds	<u>98,011</u>	<u>425,201</u>	<u>(436,395)</u>	<u>86,817</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current Assets	147,260	147,260
Creditors less than 1 year	<u>(12,439)</u>	<u>(12,439)</u>
Net assets	<u>134,821</u>	<u>134,821</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	—	—
Current Assets	95,758	95,758
Creditors less than 1 year	<u>(8,941)</u>	<u>(8,941)</u>
Net assets	<u>86,817</u>	<u>86,817</u>

20. Analysis of changes in net debt

	At 6 Apr 2023 £	Cash flows £	At 5 Apr 2024 £
Cash at bank and in hand	<u>84,058</u>	<u>48,862</u>	<u>132,920</u>

Dots 'N' Spots Day Nursery and Out of School Club Limited
Company Limited by Guarantee
Management Information
Year ended 5 April 2024

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 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Nursery fees	537,471	425,063
Investment income		
Building society interest receivable	668	138
Total income	<u>538,139</u>	<u>425,201</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	368,152	312,118
Employer's NIC	12,774	10,138
Pension costs	5,926	4,925
Rates and water	4,250	3,510
Light and heat	20,243	32,448
Repairs and maintenance	10,006	19,579
Insurance	4,464	3,060
Other establishment	2,251	1,262
Legal and professional fees	5,224	2,814
Telephone	7,868	6,672
Other office costs	10,479	8,186
Depreciation	—	2,181
Other interest payable and similar charges	2,314	2,118
Accountancy fees	2,970	2,880
General expenses	2,035	1,535
Food & provisions	19,138	13,668
Educational equipment	12,041	9,301
	<u>490,135</u>	<u>436,395</u>
Total expenditure	<u>490,135</u>	<u>436,395</u>
Net income/(expenditure)	<u>48,004</u>	<u>(11,194)</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 2024

	2024 £	2023 £
Expenditure on charitable activities		
Nursery activities		
<i>Activities undertaken directly</i>		
Wages/salaries	360,988	304,907
Employer's NIC	12,099	9,419
Pension costs	5,758	4,791
Rates & water	3,825	3,159
Light & heat	18,219	29,203
Repairs & maintenance	10,006	19,579
Insurance	4,018	2,754
Training	2,251	1,262
Other office costs	10,479	8,186
Depreciation	—	2,181
General expenses	2,035	1,535
Food & provisions	19,138	13,668
Educational equipment	12,041	9,301
	<u>460,857</u>	<u>409,945</u>
<i>Support costs</i>		
Wages/salaries	7,164	7,211
Employer's NIC	675	719
Pension costs	168	134
Rates & water	425	351
Light & heat	2,024	3,245
Insurance	446	306
Legal and professional fees	5,224	2,814
Telephone	7,868	6,672
Bank charges	2,314	2,118
Accountancy fees	2,970	2,880
	<u>29,278</u>	<u>26,450</u>
Expenditure on charitable activities	<u>490,135</u>	<u>436,395</u>