

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 2025**

**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 2025**

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	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities (including income and expenditure account)	<b>7</b>
Statement of financial position	<b>8</b>
Statement of cash flows	<b>9</b>
Notes to the financial statements	<b>10</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>19</b>
Notes to the detailed statement of financial activities	<b>20</b>

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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 2025

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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 2025.

**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**

S Walker	(Resigned 9 September 2024)
C E Bland	Treasurer
J M Tasker	Nominated Person Ofstead
A Perriman	Chair
A Rose	Funding Lead
H M Wardell	(Appointed 30 September 2024)
	SEND Lead

**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 2025**

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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 2025**

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#### **Achievements and performance**

The nursery has done well financially this year, we have made a profit once again. The government funding is now in line with the costs to the setting which is reflected within our accounts.

We have developed our website to become even more informative to not only existing families but prospective families, to enable them to make an informed choice when looking for suitable childcare that meets the families' specific needs. The website include support regarding funded sessions and links to be able to check eligibility. It also contains specific information about each play room and the activities and resources they provide.

Dots n Spots sponsored a local children's football team, which advertised the nursery as a logo on their football kits.

We have now become more energy efficient by replacing our old heating systems with dual air conditioning and heating units. This is now more cost effective and improves the quality of care for the children now the seasons are more extreme. The units ensure that the children and staff are kept cool within the hot summer months, and warm and cosy in the winter months.

We have updated our Out of School Club. We now have separate rooms for Early Years/Key stage 1 and Key stage 3 to enable the children to access age-appropriate activities and resources. The space assigned to key stage 3 is now designed to be a youth club environment for the older children to enjoy. We were extremely grateful that we received a donation that funded our pool table and football table.

We opened the Tweenie room in September which was closed and used as a wellbeing room since Covid. The room is now full to capacity enabling us to accept more children under 2 years of age.

Anita completed her Special Educational Needs and Disabilities Co-ordinator level 3 training for the setting, which ensure we follow the SEND code of practice and support the children and their families by meeting their individual needs.

We had 3 staff go on maternity leave, with a further 4 in June/September 2025. We have been able to cover these roles and the team has pulled together to ensure consistency of care for our families remains strong.

# **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 2025**

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##### **Financial review**

Funding provided by Redcar & Cleveland Borough Council has increased in line with the new Government initiative. The Charity made a surplus for the year of £163,296 (2024:£48,004) 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 trustee's 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 trustee's 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 & Out of School Club Limited currently has general reserves of £298,117, which covers 5 months of normal operational costs.

##### **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.

We would like to not only provide a service for our local community, but expand to reach the wider community. We plan to achieve this by further developing our fantastic website, offering open days and looking at other ways to promote the nursery.

##### **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 10 December 2025 and signed on behalf of the board of trustees by:

C E Bland (Treasurer)  
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 2025**

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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 2025.

#### **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 2025**

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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  
Independent Examiner

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

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

Year ended 5 April 2025

		2025		2024
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£		
<b>Income and endowments</b>				
Donations and legacies	5	7,374	7,374	—
Charitable activities	6	774,000	774,000	537,471
Other trading activities	7	447	447	—
Investment income	8	1,229	1,229	668
<b>Total income</b>		<u>783,050</u>	<u>783,050</u>	<u>538,139</u>
<b>Expenditure</b>				
Expenditure on charitable activities	9,10	619,754	619,754	490,135
<b>Total expenditure</b>		<u>619,754</u>	<u>619,754</u>	<u>490,135</u>
<b>Net income and net movement in funds</b>		<u>163,296</u>	<u>163,296</u>	<u>48,004</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		134,821	134,821	86,817
<b>Total funds carried forward</b>		<u>298,117</u>	<u>298,117</u>	<u>134,821</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 17 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 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	16	14,841	14,340
Cash at bank and in hand		294,875	132,920
		<u>309,716</u>	<u>147,260</u>
<b>Creditors: amounts falling due within one year</b>	17	11,599	12,439
<b>Net current assets</b>		<u>298,117</u>	<u>134,821</u>
<b>Total assets less current liabilities</b>		<u>298,117</u>	<u>134,821</u>
<b>Net assets</b>		<u>298,117</u>	<u>134,821</u>
<b>Funds of the charity</b>			
Unrestricted funds		298,117	134,821
<b>Total charity funds</b>	19	<u>298,117</u>	<u>134,821</u>

For the year ending 5 April 2025 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 10 December 2025, and are signed on behalf of the board by:

C E Bland (Treasurer)  
Trustee

A Rose (Funding Lead)  
Trustee



The notes on pages 10 to 17 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 2025

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net income	163,296	48,004
<i>Adjustments for:</i>		
Other interest receivable and similar income	(1,229)	(668)
Interest payable and similar charges	1,592	2,314
Accrued expenses/(income)	2,102	(116)
<i>Changes in:</i>		
Trade and other debtors	(501)	(2,640)
Trade and other creditors	(2,942)	3,614
Cash generated from operations	162,318	50,508
Interest paid	(1,592)	(2,314)
Interest received	1,229	668
Net cash from operating activities	<u>161,955</u>	<u>48,862</u>
<b>Net increase in cash and cash equivalents</b>	161,955	48,862
<b>Cash and cash equivalents at beginning of year</b>	<u>132,920</u>	<u>84,058</u>
<b>Cash and cash equivalents at end of year</b>	<u>294,875</u>	<u>132,920</u>

The notes on pages 10 to 17 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 2025**

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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.

# 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 2025

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

##### 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.

##### 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.

# **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 2025**

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

##### **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.

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.

# **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 2025**

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

##### **Impairment of fixed assets *(continued)***

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.

##### **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.

# 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 2025

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	5,611	5,611	—	—
<b>Grants</b>				
Grants receivable	1,763	1,763	—	—
	<u>7,374</u>	<u>7,374</u>	<u>—</u>	<u>—</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Nursery fees	<u>774,000</u>	<u>774,000</u>	<u>537,471</u>	<u>537,471</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	146	146	—	—
Commission from photographs	301	301	—	—
	<u>447</u>	<u>447</u>	<u>—</u>	<u>—</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Building society interest receivable	<u>1,229</u>	<u>1,229</u>	<u>668</u>	<u>668</u>

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

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Nursery activities	585,207	585,207	458,588	458,588
Support costs	34,547	34,547	31,547	31,547
	<u>619,754</u>	<u>619,754</u>	<u>490,135</u>	<u>490,135</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 2025

## 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Nursery activities	<u>585,207</u>	<u>34,547</u>	<u>619,754</u>	<u>490,135</u>

## 11. Analysis of support costs

	Nursery activities £	Total 2025 £	Total 2024 £
Staff costs	8,874	8,874	8,007
Premises	2,714	2,714	2,895
General office	12,268	12,268	10,137
Human resources	5,859	5,859	5,224
Finance costs	1,592	1,592	2,314
Accountancy fees	<u>3,240</u>	<u>3,240</u>	<u>2,970</u>
	<u>34,547</u>	<u>34,547</u>	<u>31,547</u>

## 12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,240</u>	<u>2,970</u>

## 13. Particulars of employees

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

	2025 £	2024 £
Wages and salaries	455,138	368,152
Social security costs	17,696	12,774
Employer contributions to pension plans	<u>7,089</u>	<u>5,926</u>
	<u>479,923</u>	<u>386,852</u>

The average head count of employees during the year was 28 (2024: 25). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Administrative staff	<u>28</u>	<u>25</u>

No employee received employee benefits of more than £60,000 during the year (2024: 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 2025

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#### 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 £
Cost	
At 6 April 2024 and 5 April 2025	<u>38,355</u>
Depreciation	
At 6 April 2024 and 5 April 2025	<u>38,355</u>
Carrying amount	
At 5 April 2025	<u>—</u>
At 5 April 2024	<u>—</u>

#### 16. Debtors

	2025 £	2024 £
Trade debtors	6,949	6,511
Prepayments and accrued income	2,892	2,829
Other debtors	5,000	5,000
	<u>14,841</u>	<u>14,340</u>

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

	2025 £	2024 £
Trade creditors	558	818
Accruals and deferred income	7,813	5,711
Social security and other taxes	—	3,101
Other creditors	3,228	2,809
	<u>11,599</u>	<u>12,439</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 £7,089 (2024: £5,926).

# 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 2025

## 19. Analysis of charitable funds

### Unrestricted funds

	At 6 April 2024	Income	Expenditure	At 5 April 2025
	£	£	£	£
General funds	<u>134,821</u>	<u>783,050</u>	<u>(619,754)</u>	<u>298,117</u>

	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>

## 20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Current Assets	309,716	309,716
Creditors less than 1 year	(11,599)	(11,599)
<b>Net assets</b>	<u>298,117</u>	<u>298,117</u>

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

## 21. Analysis of changes in net debt

	At 6 Apr 2024	Cash flows	At 5 Apr 2025
	£	£	£
Cash at bank and in hand	<u>132,920</u>	<u>161,955</u>	<u>294,875</u>

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

**Company Limited by Guarantee**

**Management Information**

**Year ended 5 April 2025**

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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 2025

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	5,611	—
Grants receivable	1,763	—
	<u>7,374</u>	<u>—</u>
<b>Charitable activities</b>		
Nursery fees	<u>774,000</u>	<u>537,471</u>
<b>Other trading activities</b>		
Fundraising events	146	—
Commission from photographs	301	—
	<u>447</u>	<u>—</u>
<b>Investment income</b>		
Building society interest receivable	<u>1,229</u>	<u>668</u>
<b>Total income</b>	<u>783,050</u>	<u>538,139</u>
<b>Expenditure on charitable activities</b>		
Wages and salaries	455,138	368,152
Employer's NIC	17,696	12,774
Pension costs	7,089	5,926
Rates and water	4,686	4,250
Light and heat	18,280	20,243
Repairs and maintenance	27,258	7,737
Insurance	4,168	4,464
Other establishment	2,444	2,251
Legal and professional fees	5,859	5,224
Telephone	9,848	7,868
Other office costs	15,293	12,748
Other interest payable and similar charges	1,592	2,314
Bad debts	3,240	2,970
General expenses	3,407	2,035
Food & provisions	23,263	19,138
Educational equipment	20,493	12,041
	<u>619,754</u>	<u>490,135</u>
<b>Total expenditure</b>	<u>619,754</u>	<u>490,135</u>
<b>Net income</b>	<u>163,296</u>	<u>48,004</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 2025

	2025 £	2024 £
<b>Expenditure on charitable activities</b>		
<b>Nursery activities</b>		
<i>Activities undertaken directly</i>		
Wages/salaries	447,231	360,988
Employer's NIC	16,919	12,099
Pension costs	6,899	5,758
Rates & water	4,217	3,825
Light & heat	16,452	18,219
Repairs & maintenance	27,258	7,737
Insurance	3,751	4,018
Training	2,444	2,251
Other office costs	12,873	10,479
General expenses	3,407	2,035
Food & provisions	23,263	19,138
Educational equipment	20,493	12,041
	<u>585,207</u>	<u>458,588</u>
 <i>Support costs</i>		
Wages/salaries	7,907	7,164
Employer's NIC	777	675
Pension costs	190	168
Rates & water	469	425
Light & heat	1,828	2,024
Insurance	417	446
Legal and professional fees	5,859	5,224
Telephone	9,848	7,868
Other office costs	2,420	2,269
Bank charges	1,592	2,314
Accountancy fees	3,240	2,970
	<u>34,547</u>	<u>31,547</u>
 <b>Expenditure on charitable activities</b>	<u><u>619,754</u></u>	<u><u>490,135</u></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 2025**

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