

**LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**  
**DIRECTORS' AND TRUSTEES' REPORT**  
**AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING**  
**31ST AUGUST 2023**

Company No. 7722052 (Registered in England and Wales)  
Charity No. 1132767

# **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

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**LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDING**

**31ST AUGUST 2023**

**Chair's report**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st August 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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)



Lucy Grimes  
Chair

# **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDING**

**31ST AUGUST 2023**

**(continued)**

### **Reference and administrative details**

Charity number	1132767
Company number	7722052
Registered Office	Holbein Close Basingstoke Hampshire United Kingdom RG21 3EX

### **Our advisers**

Independent Examiner	Black & White Chartered Certified Accountants
Bank	CAF Bank

### **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Chair:	Lucy Grimes
--------	-------------

Trustees:	Catherine Mansbridge	
	Charlene Duplock	(ceased 17 January 2023)
	Charlotte Miller	(appointed 20 June 2023)
	Fe Scotting	
	Michelle Hidson	(ceased 20 June 2023)
	Pelin Bailey	(ceased 5 March 2024)
	Rhiannon Baker	
	Sarah Gardiner	(ceased 20 June 2023)

Directors:	Catherine Mansbridge	
	Charlene Duplock	(ceased 17 January 2023)
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	Lucy Grimes	
	Matthew Bailey	(ceased 24 November 2023)
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## **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING**

**31ST AUGUST 2023**

**(continued)**

#### **Objects of the Charity, Principal Activities and Organisation of our work**

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

The aims of the charity are to run a pre-school to enhance the development and education of children, primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) instigating and adhering to and furthering the aims and objects of the pre-school learning alliance.

The board of trustees, who meet at least 12 times a year, are responsible for the administration of the charity. The day to day management is delegated to the Manager, who is responsible for the line management of the other members of the team.

Trustees are appointed by the existing board members and are drawn from interested members of the public.

The trust places much reliance on the services of unpaid volunteers. This includes the time provided by the trustees.

#### **Public Benefit**

The trustees have complied with their duty to have due regard to the guidance on public benefit as published by the Charity Commission.

The trustees feel that the charity is of public benefit.

# **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDING**

**31ST AUGUST 2023**

**(continued)**

### **Trustees' Responsibilities in Relation to the Financial Statements**

The charity trustees (who are also the directors of Little Ducklings Preschool Basingstoke for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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In preparing those financial statements the directors are required to:

- (i) Select suitable accounting policies and then apply them consistently;
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- (iii) Make judgements and estimates that are reasonable and prudent;
- (iv) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
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The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included in the charitable company's website.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Board

Signed on behalf of the Trustees

Signature.....



Lucy Grimes  
Chair

Date.....

8/5/24

# **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

## **STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

### **FOR THE YEAR ENDED**

**31ST AUGUST 2023**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> <u>2023</u>	<u>Restricted</u> <u>Funds</u> <u>2023</u>	<u>Total</u> <u>Funds</u> <u>2023</u>	<u>Total</u> <u>Funds</u> <u>2022</u>
<b>Incoming Resources</b>					
Income and endowments from:					
Charitable activities		142,077		142,077	136,675
Investments	4	1,146		1,146	69
Other income		9,448		9,448	6,210
<b>Total income</b>		152,671	0	152,671	142,953
<b>Resources expended</b>					
Expenditure on:					
Raising funds		324	0	324	164
Charitable activities	5	132,531	0	132,531	125,554
<b>Total expenditure</b>		132,855	0	132,855	125,717
<b>Net income/(expenditure) before investment gains/(losses)</b>		19,816	0	19,816	17,236
Net gains/(losses) on investments		0	0	0	0
<b>Net income/(expenditure) and net movement in funds for the year</b>		19,816	0	19,816	17,236
<b>Reconciliation of funds</b>					
Total funds brought forward		110,727	0	110,727	110,727
Total funds carried forward		130,543	0	130,543	110,727

# LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

## BALANCE SHEET

AS AT 31ST AUGUST 2023

	Notes	2023 £	2022 £
<b>Current Assets</b>			
Debtors		0	0
Cash at bank and in hand		131,043	107,349
		<u>131,043</u>	<u>107,349</u>
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<u>(500)</u>	<u>(500)</u>
<b>Net current assets</b>		130,543	106,849
<b>Net assets</b>		<u>130,543</u>	<u>106,849</u>
<b>Capital Funds</b>			
<b>Unrestricted Funds</b>		130,543	110,727
<b>Restricted Funds</b>		0	0
<b>Total funds</b>		<u>130,543</u>	<u>110,727</u>

### Approval

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the directors on 01/5/24 and signed by:

Signed on behalf of the Trustees

Signature.....

Lucy Grimes

Director



# **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING**

**31ST AUGUST 2023**

### **1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **a Basis of accounting**

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014.

Little Ducklings Preschool Basingstoke meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

There are no significant judgements made in the process of applying the entity's accounting policies.

#### **b Preparation of the accounts on a going concern basis**

After reviewing the charity's forecasts and projections the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### **c Income**

Fee income

Fees receivable are accounted for in the period in which the service is provided.

Donations and legacies

Donations and legacies receivable for the general purposes of the charity are credited to 'unrestricted funds'.

#### **d Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

#### **e Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Cost of raising funds comprise the costs of marketing
- Expenditure on charitable activities includes the costs of salaries, and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

# LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING

31ST AUGUST 2023

(continued)

**f Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activity. Support costs include the costs of office salaries, and governance costs which support the charity in the provision of education. The summary of what has been included in support costs is detailed in note 6.

**g Cash at bank**

Cash at bank and in hand includes cash at bank and in hand.

**h Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

**2 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

**3 Income from charitable activities**

The income from charitable activities relates to fee income charged.

**4 Investment income**

**Total  
2023  
£**

Interest income

1,146

**5 Analysis of expenditure on charitable activities**

	Notes	Ducklings 2023 £	Quackers 2023 £	Total 2023 £
Salaries and benefits	8	70,733	25,065	95,798
Insurance		2,136	0	2,136
Premises costs		21,365	4,289	25,653
Governance costs	6	723	272	995
Support costs	6	4,870	3,079	7,949
		<u>99,827</u>	<u>32,704</u>	<u>132,531</u>

# LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING

31ST AUGUST 2023

(continued)

### 6 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the two charitable activities undertaken in the year. Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	Ducklings 2023	Quackers 2023	Total 2023
	£	£	£
<b>Governance costs</b>			
Professional fees	458	122	579
Membership	206	90	296
Bank charges	60	60	120
	<u>723</u>	<u>272</u>	<u>995</u>

	Ducklings 2023	Quackers 2023	Total 2023
	£	£	£
<b>Support costs</b>			
Deposits returned	0	0	0
Fundraising	74	0	74
Stationery	1,064	5	1,068
Equipment	1,452	891	2,342
Café	8	1,544	1,552
Free School Meals	105	0	105
Telephone	602	0	602
Cleaning	793	10	802
Uniforms	620	620	1,240
Presents	152	10	162
	<u>4,870</u>	<u>3,079</u>	<u>7,949</u>

<b>7 Net income/(expenditure) for the year</b>	<b>Total 2023</b>
<b>This is stated after charging:</b>	<b>£</b>
Depreciation of tangible fixed assets owned by the charity	<u>0</u>
Independent Examiner's Fees	<u>500</u>

# **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING**

**31ST AUGUST 2023**

**(continued)**

### **8 Analysis of staff costs, trustee remuneration and expenses**

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Salaries and wages	93,249	92,201
Pension costs	2,265	2,432
Training	284	616
	<hr/>	<hr/>
	<b>95,798</b>	<b>95,249</b>

	<b>2023 £</b>	<b>2022 £</b>
<b>9 Creditors: amounts falling due within one year</b>		
Accruals	<hr/> 500	<hr/> 500
	<hr/> 500	<hr/> 500

### **10 Trustees' expenses**

No expenses were paid to any Trustees during the year, except to re-imburse them for purchases or out of pocket expenses made on behalf of the charitable company.

### **11 Unrestricted funds**

All unrestricted funds held are unrestricted and available to be applied in furtherance of Little Ducklings' charitable objectives at the discretion of the Trustees.

### **12 Reserves Policy**

The trustees have reviewed the charity's needs for reserves, in line with the guidance issued by the Charity Commission, and have set aside or designated £45,000 to safeguard the charity's service commitment in the event of delays in receipt of grants or accrued legacies. This approximates to three months running costs. The Trustees believes that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries.

### **13 Related party transactions**

There are no related party transactions to report.

# LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

## MANAGEMENT INCOME AND EXPENDITURE

### FOR THE YEAR ENDED

31ST AUGUST 2023

	<u>Ducklings</u>	<u>Quackers</u>	<u>Total</u>		<u>Ducklings</u>	<u>Quackers</u>	<u>Total</u>
	<u>2023</u>	<u>2023</u>	<u>2023</u>		<u>2022</u>	<u>2022</u>	<u>2022</u>
<b>Incoming Resources</b>							
HCC Funding Grant	78,020	0	78,020		78,050	0	78,050
Other Grants	2,080	0	2,080		2,159	0	2,159
Fees from Parents	14,112	47,745	61,857		16,455	39,920	56,375
Other	5,053	0	5,053		5,360	8	5,368
Deposits	0	120	120		0	90	90
Fundraising	4,395	0	4,395		842	0	842
Interest received	705	440	1,146		46	22	69
<b>Total incoming resources</b>	<b>104,366</b>	<b>48,305</b>	<b>152,671</b>		<b>102,913</b>	<b>40,040</b>	<b>142,953</b>
<b>Resources expended</b>							
Rent	9,326	0	9,326		9,027	0	9,027
Rates	2,624	0	2,624		2,055	0	2,055
Utilities	4,597	4,289	8,886		2,362	4,608	6,970
Salaries	68,196	25,053	93,249		71,492	20,709	92,201
Pensions	2,265	0	2,265		2,432	0	2,432
Professional fees	458	122	579		810	137	947
Deposits returned	0	0	0		0	0	0
Bin	801	0	801		737	0	737
Fundraising	74	0	74		201	66	267
Uniforms	620	620	1,240		0	39	39
Maintenance	139	0	139		1,428	23	1,451
Membership	206	90	296		437	35	472
Training	272	12	284		527	89	616
Insurance	2,136	0	2,136		2,082	0	2,082
Marketing	166	158	324		23	141	164
Stationery	1,064	5	1,068		701	0	701
Equipment	1,452	891	2,342		855	1,040	1,895
Cafe	8	1,544	1,552		34	1,262	1,296
Free School Meals	105	0	105		345	0	345
Phone	602	0	602		774	0	774
Cleaning	793	10	802		844	7	851
Presents	152	10	162		179	32	211
Bank charges	60	60	120		93	93	186
Correction	3,878	0	3,878				0
<b>Total resources expended</b>	<b>99,992</b>	<b>32,862</b>	<b>132,855</b>		<b>97,437</b>	<b>28,280</b>	<b>125,717</b>
<b>Net incoming resources for the year</b>	<b>4,373</b>	<b>15,443</b>	<b>19,816</b>		<b>5,476</b>	<b>11,759</b>	<b>17,236</b>

## STATEMENT OF ASSETS

### Bank Balances at year end

Balance b/fwd @ 1st September 2022	110,727	93,491
Net incoming resources for the year	<u>19,816</u>	<u>17,236</u>
Balance c/fwd @ 31st August 2023	<u><u>130,543</u></u>	<u><u>110,727</u></u>

**LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**  
**DIRECTORS' AND TRUSTEES' REPORT**  
**AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING**  
**31ST AUGUST 2023**

Company No. 7722052 (Registered in England and Wales)  
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# **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

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**REPORT OF THE TRUSTEES FOR THE YEAR ENDING**

**31ST AUGUST 2023**

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Chair



# **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDING**

**31ST AUGUST 2023**

**(continued)**

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## **REPORT OF THE TRUSTEES FOR THE YEAR ENDING**

**31ST AUGUST 2023**

**(continued)**

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By order of the Board

Signed on behalf of the Trustees

Signature.....



Lucy Grimes  
Chair

Date.....

8/5/24

**LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED**

**31ST AUGUST 2023**

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> <u>2023</u>	<u>Restricted</u> <u>Funds</u> <u>2023</u>	<u>Total</u> <u>Funds</u> <u>2023</u>	<u>Total</u> <u>Funds</u> <u>2022</u>
<b>Incoming Resources</b>					
Income and endowments from:					
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<b>Total expenditure</b>		132,855	0	132,855	125,717
<b>Net income/(expenditure) before investment gains/(losses)</b>		19,816	0	19,816	17,236
Net gains/(losses) on investments		0	0	0	0
<b>Net income/(expenditure) and net movement in funds for the year</b>		19,816	0	19,816	17,236
<b>Reconciliation of funds</b>					
Total funds brought forward		110,727	0	110,727	110,727
Total funds carried forward		130,543	0	130,543	110,727

# LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

## BALANCE SHEET

AS AT 31ST AUGUST 2023

	Notes	2023 £	2022 £
<b>Current Assets</b>			
Debtors		0	0
Cash at bank and in hand		131,043	107,349
		<u>131,043</u>	<u>107,349</u>
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<u>(500)</u>	<u>(500)</u>
<b>Net current assets</b>		130,543	106,849
<b>Net assets</b>		<u>130,543</u>	<u>106,849</u>
<b>Capital Funds</b>			
<b>Unrestricted Funds</b>		130,543	110,727
<b>Restricted Funds</b>		0	0
<b>Total funds</b>		<u>130,543</u>	<u>110,727</u>

### Approval

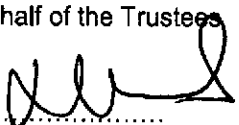
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the directors on 01/5/24 and signed by:

Signed on behalf of the Trustees

Signature.....

Lucy Grimes

Director

# **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING**

**31ST AUGUST 2023**

### **1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **a Basis of accounting**

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014.

Little Ducklings Preschool Basingstoke meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

There are no significant judgements made in the process of applying the entity's accounting policies.

#### **b Preparation of the accounts on a going concern basis**

After reviewing the charity's forecasts and projections the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### **c Income**

Fee income

Fees receivable are accounted for in the period in which the service is provided.

Donations and legacies

Donations and legacies receivable for the general purposes of the charity are credited to 'unrestricted funds'.

#### **d Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

#### **e Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Cost of raising funds comprise the costs of marketing
- Expenditure on charitable activities includes the costs of salaries, and other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

# LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING

31ST AUGUST 2023

(continued)

**f Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activity. Support costs include the costs of office salaries, and governance costs which support the charity in the provision of education. The summary of what has been included in support costs is detailed in note 6.

**g Cash at bank**

Cash at bank and in hand includes cash at bank and in hand.

**h Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

**2 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

**3 Income from charitable activities**

The income from charitable activities relates to fee income charged.

**4 Investment income**

**Total  
2023  
£**

Interest income

1,146

**5 Analysis of expenditure on charitable activities**

	Notes	Ducklings 2023 £	Quackers 2023 £	Total 2023 £
Salaries and benefits	8	70,733	25,065	95,798
Insurance		2,136	0	2,136
Premises costs		21,365	4,289	25,653
Governance costs	6	723	272	995
Support costs	6	4,870	3,079	7,949
		<u>99,827</u>	<u>32,704</u>	<u>132,531</u>

# LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING

31ST AUGUST 2023

(continued)

### 6 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the two charitable activities undertaken in the year. Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	Ducklings 2023	Quackers 2023	Total 2023
	£	£	£
<b>Governance costs</b>			
Professional fees	458	122	579
Membership	206	90	296
Bank charges	60	60	120
	<u>723</u>	<u>272</u>	<u>995</u>

	Ducklings 2023	Quackers 2023	Total 2023
	£	£	£
<b>Support costs</b>			
Deposits returned	0	0	0
Fundraising	74	0	74
Stationery	1,064	5	1,068
Equipment	1,452	891	2,342
Café	8	1,544	1,552
Free School Meals	105	0	105
Telephone	602	0	602
Cleaning	793	10	802
Uniforms	620	620	1,240
Presents	152	10	162
	<u>4,870</u>	<u>3,079</u>	<u>7,949</u>

<b>7 Net income/(expenditure) for the year</b>	<b>Total 2023</b>
<b>This is stated after charging:</b>	<b>£</b>
Depreciation of tangible fixed assets owned by the charity	<u>0</u>
Independent Examiner's Fees	<u>500</u>



# **LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING**

**31ST AUGUST 2023**

**(continued)**

### **8 Analysis of staff costs, trustee remuneration and expenses**

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Salaries and wages	93,249	92,201
Pension costs	2,265	2,432
Training	284	616
	<hr/>	<hr/>
	<b>95,798</b>	<b>95,249</b>

	<b>2023 £</b>	<b>2022 £</b>
<b>9 Creditors: amounts falling due within one year</b>		
Accruals	<hr/> 500	<hr/> 500
	<hr/> 500	<hr/> 500

### **10 Trustees' expenses**

No expenses were paid to any Trustees during the year, except to re-imburse them for purchases or out of pocket expenses made on behalf of the charitable company.

### **11 Unrestricted funds**

All unrestricted funds held are unrestricted and available to be applied in furtherance of Little Ducklings' charitable objectives at the discretion of the Trustees.

### **12 Reserves Policy**

The trustees have reviewed the charity's needs for reserves, in line with the guidance issued by the Charity Commission, and have set aside or designated £45,000 to safeguard the charity's service commitment in the event of delays in receipt of grants or accrued legacies. This approximates to three months running costs. The Trustees believes that reserves should be at least at this level to ensure the charity can run efficiently and meet the needs of the beneficiaries.

### **13 Related party transactions**

There are no related party transactions to report.

# LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

## MANAGEMENT INCOME AND EXPENDITURE

### FOR THE YEAR ENDED

31ST AUGUST 2023

	<u>Ducklings</u>	<u>Quackers</u>	<u>Total</u>		<u>Ducklings</u>	<u>Quackers</u>	<u>Total</u>
	<u>2023</u>	<u>2023</u>	<u>2023</u>		<u>2022</u>	<u>2022</u>	<u>2022</u>
<b>Incoming Resources</b>							
HCC Funding Grant	78,020	0	78,020		78,050	0	78,050
Other Grants	2,080	0	2,080		2,159	0	2,159
Fees from Parents	14,112	47,745	61,857		16,455	39,920	56,375
Other	5,053	0	5,053		5,360	8	5,368
Deposits	0	120	120		0	90	90
Fundraising	4,395	0	4,395		842	0	842
Interest received	705	440	1,146		46	22	69
<b>Total incoming resources</b>	<b>104,366</b>	<b>48,305</b>	<b>152,671</b>		<b>102,913</b>	<b>40,040</b>	<b>142,953</b>
<b>Resources expended</b>							
Rent	9,326	0	9,326		9,027	0	9,027
Rates	2,624	0	2,624		2,055	0	2,055
Utilities	4,597	4,289	8,886		2,362	4,608	6,970
Salaries	68,196	25,053	93,249		71,492	20,709	92,201
Pensions	2,265	0	2,265		2,432	0	2,432
Professional fees	458	122	579		810	137	947
Deposits returned	0	0	0		0	0	0
Bin	801	0	801		737	0	737
Fundraising	74	0	74		201	66	267
Uniforms	620	620	1,240		0	39	39
Maintenance	139	0	139		1,428	23	1,451
Membership	206	90	296		437	35	472
Training	272	12	284		527	89	616
Insurance	2,136	0	2,136		2,082	0	2,082
Marketing	166	158	324		23	141	164
Stationery	1,064	5	1,068		701	0	701
Equipment	1,452	891	2,342		855	1,040	1,895
Cafe	8	1,544	1,552		34	1,262	1,296
Free School Meals	105	0	105		345	0	345
Phone	602	0	602		774	0	774
Cleaning	793	10	802		844	7	851
Presents	152	10	162		179	32	211
Bank charges	60	60	120		93	93	186
Correction	3,878	0	3,878				0
<b>Total resources expended</b>	<b>99,992</b>	<b>32,862</b>	<b>132,855</b>		<b>97,437</b>	<b>28,280</b>	<b>125,717</b>
<b>Net incoming resources for the year</b>	<b>4,373</b>	<b>15,443</b>	<b>19,816</b>		<b>5,476</b>	<b>11,759</b>	<b>17,236</b>

## STATEMENT OF ASSETS

### Bank Balances at year end

Balance b/fwd @ 1st September 2022	110,727	93,491
Net incoming resources for the year	<u>19,816</u>	<u>17,236</u>
Balance c/fwd @ 31st August 2023	<u><u>130,543</u></u>	<u><u>110,727</u></u>



Section A

Independent Examiner's Report

Report to the trustees

LITTLE DUCKLINGS PRE-SCHOOL BASINGSTOKE

On accounts for the year  
ended

31 August 2023

Charity no  
(if any)

1132767

Responsibilities and  
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 08 / 2023.

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

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

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

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

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

Signed:

Date:

15/05/2024

Name:

Mr Jonathan David Mills BSc(Hons) CA ACCA

Relevant professional  
qualification(s) or body:

ICAS and ACCA

Address:

Black & White Accounting Limited

2-3 Stable Court, Herriard Park

Basingstoke, RG25 2PL

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern

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

N/A