

# LITTLE PEOPLES NURSERY

England & Wales · Charity number 1135890

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 2010-05-11

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** little Peoples Nursery  
Birdsfoot Lane  
Luton  
LU3 2DN

**Phone** 01582560212

**Email** [enquiries@littlepeoplesnursery.com](mailto:enquiries@littlepeoplesnursery.com)

**Website** [www.facebook.com/littlepeoplesnursery](http://www.facebook.com/littlepeoplesnursery)

## Activities

---

**Objects:** The aims of the pre-school are 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.

**Activities:** Early Years Education provider

## Classification

---

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Luton

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-15		-	-	-
2024-05-15	£421,222	£367,728	-	-
2023-05-15	£363,984	£298,695	-	-
2022-05-15	£345,719	£336,159	-	-
2021-05-15	£321,908	£324,742	-	-
2020-05-15	£312,440	£320,361	-	-
2019-05-15	£299,789	£297,583	-	-

## Trustees

Name	Role	Appointed
Dominique Contaldo		2016-02-23
caroline Doyle		2018-04-18

**LITTLE PEOPLES NURSERY**

England & Wales - Charity number 1135890

---

# Accounts

---

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 15th May 2024  
for  
Little Peoples Nursery**

TaxAssist Accountants  
476 St. Albans Road  
Watford  
United Kingdom  
WD24 6QU

	<b>Page</b>
<b>Report of the trustees</b>	1
<b>Independent examiner's report</b>	2
<b>Statement of financial activities</b>	3
<b>Balance sheet</b>	4
<b>Notes to the financial statements</b>	5 to 9
<b>Detailed statement of financial activities</b>	10 to 11

**Little Peoples Nursery**

**Report of the Trustees  
for the Year Ended 15th May 2024**

---

The trustees present their report with the financial statements of the charity for the year ended 15th May 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**Structure, governance and management**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Reference and administrative details**

**Registered Charity number**

1135890

**Principal address**

Birdsfoot Lane  
Luton  
LU3 2DN

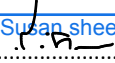
**Trustees**

C Doyle  
D Contaldo

**Independent Examiner**

TaxAssist Accountants  
476 St. Albans Road  
Watford  
United Kingdom  
WD24 6QU

Approved by order of the board of trustees on ..... and signed on its behalf by:

  
[Susan sheehan \(Jun 10, 2026 16:29:10 GMT+1\)](#)  
.....  
Trustee

**Independent Examiner's Report to the Trustees of  
Little Peoples Nursery**

---

**Independent examiner's report to the trustees of Little Peoples Nursery**

I report to the charity trustees on my examination of the accounts of Little Peoples Nursery (the Trust) for the year ended 15th May 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Financial Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Kamlesh Sira  
The Institute of Financial Accountants

TaxAssist Accountants  
476 St. Albans Road  
Watford  
United Kingdom  
WD24 6QU

Date: .....

Little Peoples Nursery

Statement of Financial Activities  
for the Year Ended 15th May 2024

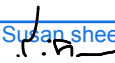
		15/5/24 Unrestricted fund £	15/5/23 Total funds £
	<b>Notes</b>		
<b>Income and endowments from</b>			
Donations and legacies		420,368	363,984
Investment income	2	712	187
Other income		142	-
<b>Total</b>		<u>421,222</u>	<u>364,171</u>
<b>Expenditure on</b>			
Raising funds		14,994	350,222
Other		352,734	26,687
<b>Total</b>		<u>367,728</u>	<u>376,909</u>
<b>NET INCOME/(EXPENDITURE)</b>		53,494	(12,738)
<b>Reconciliation of funds</b>			
Total funds brought forward		105,472	118,210
<b>Total funds carried forward</b>		<u>158,966</u>	<u>105,472</u>

Little Peoples Nursery

Balance Sheet  
15th May 2024

	Notes	15/5/24 Unrestricted fund £	15/5/23 Total funds £
<b>Fixed assets</b>			
Tangible assets	6	2,538	4,095
<b>Current assets</b>			
Debtors	7	520	1,100
Cash at bank		163,151	108,944
		<u>163,671</u>	<u>110,044</u>
<b>Creditors</b>			
Amounts falling due within one year	8	(7,243)	(8,667)
		<u>156,428</u>	<u>101,377</u>
<b>Net current assets</b>			
		<u>158,966</u>	<u>105,472</u>
<b>Total assets less current liabilities</b>			
		<u>158,966</u>	<u>105,472</u>
<b>NET ASSETS</b>			
		<u>158,966</u>	<u>105,472</u>
<b>Funds</b>			
Unrestricted funds	9	158,966	105,472
		<u>158,966</u>	<u>105,472</u>
<b>Total funds</b>			
		<u>158,966</u>	<u>105,472</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
[Susan sheehan \(Jun 10, 2026 16:29:10 GMT+1\)](#)  
 .....  
 Trustee

**1. Accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 15th May 2024

2. Investment income

	15/5/24	15/5/23
	£	£
Deposit account interest	712	187
	<u>712</u>	<u>187</u>

3. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 15th May 2024 nor for the year ended 15th May 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 15th May 2024 nor for the year ended 15th May 2023.

4. Comparatives for the statement of financial activities

	Unrestricted fund £
<b>Income and endowments from</b>	
Donations and legacies	363,984
Investment income	187
<b>Total</b>	<u>364,171</u>
<b>Expenditure on</b>	
Raising funds	350,222
Other	26,687
<b>Total</b>	<u>376,909</u>
<b>NET INCOME/(EXPENDITURE)</b>	(12,738)
<b>Reconciliation of funds</b>	
Total funds brought forward	118,210
<b>Total funds carried forward</b>	<u><u>105,472</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 15th May 2024

5. Intangible fixed assets

	<b>Goodwill</b> £
<b>Cost</b>	
At 16th May 2023 and 15th May 2024	6,000
<b>Amortisation</b>	
At 16th May 2023 and 15th May 2024	6,000
<b>Net book value</b>	
At 15th May 2024	-
At 15th May 2023	-

6. Tangible fixed assets

	<b>Plant and machinery</b> £	<b>Fixtures and fittings</b> £	<b>Computer equipment</b> £	<b>Totals</b> £
<b>Cost</b>				
At 16th May 2023	1,685	19,129	18,668	39,482
Additions	-	1,248	-	1,248
At 15th May 2024	1,685	20,377	18,668	40,730
<b>Depreciation</b>				
At 16th May 2023	836	18,663	15,888	35,387
Charge for year	212	194	2,399	2,805
At 15th May 2024	1,048	18,857	18,287	38,192
<b>Net book value</b>				
At 15th May 2024	637	1,520	381	2,538
At 15th May 2023	849	466	2,780	4,095

7. Debtors: amounts falling due within one year

	<b>15/5/24</b> £	<b>15/5/23</b> £
Other debtors	1,150	1,700
Accruals	(630)	(600)
	520	1,100

Notes to the Financial Statements - continued  
for the Year Ended 15th May 2024

8. Creditors: amounts falling due within one year

	15/5/24	15/5/23
	£	£
Trade creditors	-	1
Taxation and social security	5,067	6,645
Other creditors	2,176	2,021
	<u>7,243</u>	<u>8,667</u>

9. Movement in funds

	At 16/5/23	Net movement in funds	At 15/5/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	105,472	53,494	158,966
	<u>105,472</u>	<u>53,494</u>	<u>158,966</u>
<b>TOTAL FUNDS</b>	<u>105,472</u>	<u>53,494</u>	<u>158,966</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	421,222	(367,728)	53,494
	<u>421,222</u>	<u>(367,728)</u>	<u>53,494</u>
<b>TOTAL FUNDS</b>	<u>421,222</u>	<u>(367,728)</u>	<u>53,494</u>

Comparatives for movement in funds

	At 16/5/22	Net movement in funds	At 15/5/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	118,210	(12,738)	105,472
	<u>118,210</u>	<u>(12,738)</u>	<u>105,472</u>
<b>TOTAL FUNDS</b>	<u>118,210</u>	<u>(12,738)</u>	<u>105,472</u>

Notes to the Financial Statements - continued  
for the Year Ended 15th May 2024

9. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	364,171	(376,909)	(12,738)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>364,171</u>	<u>(376,909)</u>	<u>(12,738)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 16/5/22 £	Net movement in funds £	At 15/5/24 £
<b>Unrestricted funds</b>			
General fund	118,210	40,756	158,966
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>118,210</u>	<u>40,756</u>	<u>158,966</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	785,393	(744,637)	40,756
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>785,393</u>	<u>(744,637)</u>	<u>40,756</u>

10. Related party disclosures

There were no related party transactions for the year ended 15th May 2024.

Little Peoples Nursery

Detailed Statement of Financial Activities  
for the Year Ended 15th May 2024

	15/5/24 £	15/5/23 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Gifts	46,737	57,596
Fund Raising & Donations	100	66
Grants	369,113	304,111
Donated services and facilities	3,573	2,151
Photographs	-	60
Apprentice Payment	845	-
	<u>420,368</u>	<u>363,984</u>
<b>Investment income</b>		
Deposit account interest	712	187
<b>Other income</b>		
Commission	142	-
	<u>421,222</u>	<u>364,171</u>
<b>Total incoming resources</b>		
<b>Expenditure</b>		
<b>Other trading activities</b>		
Purchases	14,994	21,673
<b>Support costs</b>		
<b>Management</b>		
Wages	274,923	276,949
Social security	14,273	16,138
Pensions	5,531	5,265
School Dinner	3,874	4,204
Rent	19,138	21,900
School photographs	-	583
Plant and machinery	212	198
Fixtures and fittings	195	155
	<u>318,146</u>	<u>325,392</u>
<b>Finance</b>		
Bank charges	110	106
<b>Information technology</b>		
Repairs and renewals	5,321	4,361
Computer Running cost	1,917	950
	<u>7,238</u>	<u>5,311</u>
<b>Other</b>		
Sundries	3,539	1,400
Carried forward	3,539	1,400

This page does not form part of the statutory financial statements

**Little Peoples Nursery****Detailed Statement of Financial Activities  
for the Year Ended 15th May 2024**

	<b>15/5/24</b>	<b>15/5/23</b>
	<b>£</b>	<b>£</b>
<b>Other</b>		
Brought forward	3,539	1,400
Charitable Donation	500	12
Cleaning	663	413
Computer equipment	2,399	2,465
	<u>7,101</u>	<u>4,290</u>
<b>Other 2</b>		
Food & Snacks	9,391	7,253
Registration paid	-	26
Staff Training	1,052	344
Staff Welfare	259	82
Subscriptions	4,435	2,694
Advertisement	144	-
Uniforms	905	406
	<u>16,186</u>	<u>10,805</u>
<b>Governance costs</b>		
Rates and water	-	812
Telephone	2,574	3,675
Postage and stationery	27	165
Accountancy and legal fees	630	600
Professional Fee	225	4,080
Other office cost	497	-
	<u>3,953</u>	<u>9,332</u>
Total resources expended	<u>367,728</u>	<u>376,909</u>
<b>Net income/(expenditure)</b>	<u><u>53,494</u></u>	<u><u>(12,738)</u></u>

This page does not form part of the statutory financial statements

**LITTLE PEOPLES NURSERY**

England & Wales - Charity number 1135890

---

# Accounts

---

Charity number: 1135890

Little Peoples Nursery

Report of the Trustees and Unaudited Financial Statements

For the year ended 15 May 2023

Little Peoples Nursery  
Contents Page  
For the year ended 15 May 2023

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

Little Peoples Nursery  
Report of the Trustees  
For the year ended 15 May 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 15 May 2023. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The Charity's objects are as a pre-school to enhance the development and education of children primarily under statutory schools age by encouraging parents to understand and provide for the needs of their children through community groups by:

- (a) offering appropriate play, education and care facilities, family learning and extended hour 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 race, culture, religion, means or ability
- (b) encouraging the study and needs of such children and their families and promoting public interest in and recognition of such needs in the local areas
- (c) instigation and adhering to and furthering the aims and objectives of the Pre-School Alliance.

There has been no change in these during the year.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

## ACHIEVEMENTS AND PERFORMANCE

### Achievements against objectives

The charity continued to provide a safe environment encouraging group play for pre-school aged children and promoting their education.

## FINANCIAL REVIEW

During the year the charity's income increased by 5.2% whilst its direct costs increased by 5.5% resulting in the small decrease in surplus funds.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity was established on the adoption of its constitution on the 15th March 2007 and was registered with the Charities Commission as a charity on the 11 May 2010. A new constitution based upon the model provided by the Pre-School Learning Alliance was adopted at the Annual General Meeting on the 9th February 2012.

## REFERENCE AND ADMINISTRATIVE INFORMATION

<b>Name of Charity</b>	Little Peoples Nursery
<b>Charity registration number</b>	1135890
<b>Principal address</b>	Birdsfoot Lane Luton Bedfordshire LU3 2DN

### Trustees

The trustees and officers serving during the year and since the year end were as follows:

Dominique Contaldo  
Caroline Doyle

### Independent examiners

TaxAssist Accountants  
255 Broadwater Crescent  
Stevenage  
Herts  
SG2 8ET

Little Peoples Nursery  
Report of the Trustees Continued  
For the year ended 15 May 2023

Approved by the Board of Trustees and signed on its behalf by

.....  
Dominique Contaldo

Little Peoples Nursery  
Independent Examiners Report to the Trustees  
For the year ended 15 May 2023

I report to the trustees on my examination of the accounts of the charity for the year ended 15 May 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity'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 examiners statement**

Since the Charity'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 by virtue of my membership of Institute of Financial Accountants, 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



.....  
Brian Alexander  
FFA FTA  
TaxAssist Accountants  
255 Broadwater Crescent  
Stevenage  
Herts  
SG2 8ET

Little Peoples Nursery  
Statement of Financial Activities  
For the year ended 15 May 2023

	Notes	Unrestricted funds £	2022 £
<b>Income and endowments from:</b>			
Donations and legacies	2	363,984	345,713
Investments			
Bank interest receivable		187	6
<b>Total</b>		<b>364,171</b>	<b>345,719</b>
<b>Expenditure on:</b>			
Charitable activities			
Pre School Education		(376,909)	(336,159)
<b>Total</b>		<b>(376,909)</b>	<b>(336,159)</b>
<b>Net income/expenditure</b>		<b>(12,738)</b>	<b>9,560</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		118,210	108,650
<b>Total funds carried forward</b>		<b>105,472</b>	<b>118,210</b>

Little Peoples Nursery  
Statement of Financial Position  
As at 15 May 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	7	4,095	6,162
		<b>4,095</b>	<b>6,162</b>
<b>Current assets</b>			
Debtors	8	2,350	2,350
Cash at bank and in hand		108,943	118,381
		<b>111,293</b>	<b>120,731</b>
<b>Creditors: amounts falling due within one year</b>	9	(9,916)	(8,683)
<b>Net current assets</b>		<b>101,377</b>	<b>112,048</b>
<b>Total assets less current liabilities</b>		<b>105,472</b>	<b>118,210</b>
<b>Net assets</b>		<b>105,472</b>	<b>118,210</b>
<b>The funds of the charity</b>			
Unrestricted income funds	10	105,472	118,210
<b>Total funds</b>		<b>105,472</b>	<b>118,210</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

-----  
Dominique Contaldo  
Trustee

Little Peoples Nursery  
Notes to the Financial Statements  
For the year ended 15 May 2023

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Little Peoples Nursery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

**2. Income from donations and legacies**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Unrestricted funds</b>		
Donations received	124	(1)
Grants received	304,111	293,740
Subscriptions received	59,749	51,974
	<b>363,984</b>	<b>345,713</b>
	<b>363,984</b>	<b>345,713</b>

**3. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2023</b>	<b>2022</b>
	£	£
Depreciation of owned fixed assets	2,818	562
Accountancy fees	600	480
Staff pension contributions	5,265	4,506
	<b>8,683</b>	<b>5,548</b>
	<b>8,683</b>	<b>5,548</b>

**4. Staff costs and emoluments**

Total staff costs for the year ended 15 May 2023 were:

	<b>2023</b>	<b>2022</b>
	£	£
Salaries and wages	276,949	256,550
Social security costs	16,482	13,060
Pension costs	5,265	4,506
	<b>298,695</b>	<b>274,116</b>
	<b>298,695</b>	<b>274,116</b>

Little Peoples Nursery  
Notes to the Financial Statements Continued  
For the year ended 15 May 2023

**5. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**6. Intangible fixed assets**

	<b>Intangible asset 1</b>
<b>Cost or valuation</b>	<b>£</b>
At 16 May 2022	6,000
At 15 May 2023	<u>6,000</u>
<b>Amortisation</b>	
At 16 May 2022	6,000
At 15 May 2023	<u>6,000</u>
<b>Net book values</b>	
At 15 May 2023	<u>-</u>
At 15 May 2022	<u>-</u>

**7. Tangible fixed assets**

	<b>Plant and Machinery</b>	<b>Fixtures and Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	£	£	£	£
At 16 May 2022	933	19,129	18,668	38,730
Additions	752	-	-	752
At 15 May 2023	<u>1,685</u>	<u>19,129</u>	<u>18,668</u>	<u>39,482</u>
<b>Depreciation</b>				
At 16 May 2022	638	18,507	13,423	32,568
Charge for year	198	156	2,465	2,819
At 15 May 2023	<u>836</u>	<u>18,663</u>	<u>15,888</u>	<u>35,387</u>
<b>Net book values</b>				
At 15 May 2023	<u>849</u>	<u>466</u>	<u>2,780</u>	<u>4,095</u>
At 15 May 2022	<u>295</u>	<u>622</u>	<u>5,245</u>	<u>6,162</u>

**8. Debtors**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Amounts due within one year:</b>		
Other debtors	2,350	2,350
	<u>2,350</u>	<u>2,350</u>

Little Peoples Nursery  
Notes to the Financial Statements Continued  
For the year ended 15 May 2023

**9. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Other creditors	9,316	7,783
Accruals and deferred income	600	900
	<b>9,916</b>	<b>8,683</b>

**10. Movement in funds**

**Unrestricted Funds**

	Balance at 16/05/2022	Incoming resources	Outgoing resources	Balance at 15/05/2023
	£	£	£	£
<i>General</i>				
General	118,210	364,171	(376,909)	105,472
	<b>118,210</b>	<b>364,171</b>	<b>(376,909)</b>	<b>105,472</b>

**Unrestricted Funds - Previous year**

	Balance at 16/05/2021	Incoming resources	Outgoing resources	Balance at 15/05/2022
	£	£	£	£
<i>General</i>				
General	108,650	345,719	(336,159)	118,210
	<b>108,650</b>	<b>345,719</b>	<b>(336,159)</b>	<b>118,210</b>

**11. Analysis of net assets between funds**

	Intangible fixed assets	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	-	4,095	101,377	105,472
	<b>-</b>	<b>4,095</b>	<b>101,377</b>	<b>105,472</b>

Little Peoples Nursery  
Notes to the Financial Statements Continued  
For the year ended 15 May 2023

Previous year

	Intangible fixed assets	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	-	6,162	112,048	118,210
	<b>-</b>	<b>6,162</b>	<b>112,048</b>	<b>118,210</b>

Little Peoples Nursery  
Detailed Statement of Financial Activities  
For the year ended 15 May 2023

	2023	2022
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	(2)	(1)
Fund Raising And Donations	126	-
Grants Receivable	304,111	293,740
Fees	57,598	51,974
Dinner Money	2,151	-
	<b>363,984</b>	<b>345,713</b>
<b>Investments</b>		
Bank Interest Receivable	187	6
	<b>187</b>	<b>6</b>
<b>Total incoming resources</b>	<b>364,171</b>	<b>345,719</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Staff Costs - Wages & Salaries	(276,949)	(256,550)
Staff Costs - Training	(344)	(1,921)
Staff Costs - Pension Contributions	(5,265)	(4,506)
Uniform	(406)	(1,025)
Materials Purchased	(21,673)	(18,483)
Food & Snacks	(7,253)	(6,728)
Rent	(22,712)	(15,811)
Insurance	(1,706)	(1,657)
Repairs & Maintenance	(4,361)	(1,830)
Cleaning	(413)	(70)
School Dinners	(4,204)	(2,924)
Photographs	(583)	-
Staff Welfare	(82)	(119)
	<b>(345,951)</b>	<b>(311,624)</b>
<b>SUPPORT COSTS</b>		
<b>Governance costs</b>		
Employers Ni Contributions	(16,138)	(11,139)
Accountancy Fees	(600)	(480)
Legal Fees	(4,080)	(4,620)
Depreciation Of Owned Assets	(2,818)	(562)
Postage & Stationery	(165)	(599)
Telephone	(3,675)	(3,509)
Computer Running Costs	(950)	(696)
Sundry Expenses	(1,412)	(1,994)
Subscriptions	(988)	(766)
Registrations	(26)	(58)
Bank Charges	(106)	(112)
	<b>(30,958)</b>	<b>(24,535)</b>
<b>Total resources expended</b>	<b>(376,909)</b>	<b>(336,159)</b>
<b>Net Expenditure</b>	<b>(12,738)</b>	<b>9,560</b>

**LITTLE PEOPLES NURSERY**

England & Wales - Charity number 1135890

---

# Accounts

---

Little Peoples Nursery

Report of the Trustees and Unaudited Financial Statements

For the year ended 15 May 2022

Little Peoples Nursery  
Contents Page  
For the year ended 15 May 2022

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

Little Peoples Nursery  
Report of the Trustees  
For the year ended 15 May 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 15 May 2022. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Charity's objects are as a pre-school to enhance the development and education of children primarily under statutory schools age by encouraging parents to understand and provide for the needs of their children through community groups by:

- (a) offering appropriate play, education and care facilities, family learning and extended hour 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 race, culture, religion, means or ability
- (b) encouraging the study and needs of such children and their families and promoting public interest in and recognition of such needs in the local areas
- (c) instigation and adhering to and furthering the aims and objectives of the Pre-School Alliance.

There has been no change in these during the year.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Achievements against objectives**

The charity continued to provide a safe environment encouraging group play for pre-school aged children and promoting their education.

## **FINANCIAL REVIEW**

During the year the charity's income increased by 7.4% whilst its direct costs increased by 3.5% resulting in the small increase in surplus funds.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity was established on the adoption of its constitution on the 15th March 2007 and was registered with the Charities Commission as a charity on the 11 May 2010. A new constitution based upon the model provided by the Pre-School Learning Alliance was adopted at the Annual General Meeting on the 9th February 2012.

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Little Peoples Nursery
<b>Principal address</b>	Birdsfoot Lane Luton Bedfordshire LU3 2DN

### **Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Dominique Contaldo  
Caroline Doyle

### **Independent examiners**

TaxAssist Accountants  
34 High Street  
Stevenage  
Hertfordshire  
SG1 3EF

Little Peoples Nursery  
Report of the Trustees Continued  
For the year ended 15 May 2022

Approved by the Board of Trustees and signed on its behalf by

.....  
Dominique Contaldo

Little Peoples Nursery  
Independent Examiners Report to the Trustees  
For the year ended 15 May 2022

I report to the trustees on my examination of the accounts of the charity for the year ended 15 May 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity'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 examiners statement**

Since the Charity'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 by virtue of my membership of Institute of Financial Accountants, 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



.....  
Brian Alexander  
FFA FTA  
TaxAssist Accountants  
34 High Street  
Stevenage  
Hertfordshire  
SG1 3EF

22 February 2023

Little Peoples Nursery  
Statement of Financial Activities  
For the year ended 15 May 2022

	Notes	Unrestricted funds £	2021 £
<b>Income and endowments from:</b>			
Donations and legacies	2	345,713	321,896
Investments			
Bank interest receivable		6	12
<b>Total</b>		<b>345,719</b>	<b>321,908</b>
<b>Expenditure on:</b>			
Charitable activities			
Pre School Education		(336,159)	(324,742)
<b>Total</b>		<b>(336,159)</b>	<b>(324,742)</b>
<b>Net income/expenditure</b>		<b>9,560</b>	<b>(2,834)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		108,650	111,484
<b>Total funds carried forward</b>		<b>118,210</b>	<b>108,650</b>

Little Peoples Nursery  
Statement of Financial Position  
As at 15 May 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	7	6,162	4,534
		<b>6,162</b>	<b>4,534</b>
<b>Current assets</b>			
Debtors	8	2,350	150
Cash at bank and in hand		118,381	110,742
		<b>120,731</b>	<b>110,892</b>
<b>Creditors: amounts falling due within one year</b>	9	(8,683)	(6,776)
<b>Net current assets</b>		<b>112,048</b>	<b>104,116</b>
<b>Total assets less current liabilities</b>		<b>118,210</b>	<b>108,650</b>
<b>Net assets</b>		<b>118,210</b>	<b>108,650</b>
<b>The funds of the charity</b>			
Unrestricted income funds	10	118,210	108,650
<b>Total funds</b>		<b>118,210</b>	<b>108,650</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

-----  
Dominique Contaldo  
Trustee

Little Peoples Nursery  
Notes to the Financial Statements  
For the year ended 15 May 2022

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Little Peoples Nursery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

**2. Income from donations and legacies**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Unrestricted funds</b>		
Donations received	(1)	-
Grants received	293,740	292,494
Subscriptions received	51,974	29,402
	<b>345,713</b>	<b>321,896</b>
	<b>345,713</b>	<b>321,896</b>

**3. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	£	£
Depreciation of owned fixed assets	562	817
Accountancy fees	480	420
Staff pension contributions	4,506	4,380
	<b>5,548</b>	<b>5,617</b>
	<b>5,548</b>	<b>5,617</b>

**4. Staff costs and emoluments**

Total staff costs for the year ended 15 May 2022 were:

	<b>2022</b>	<b>2021</b>
	£	£
Salaries and wages	256,550	249,511
Social security costs	13,060	12,866
Pension costs	4,506	4,380
	<b>274,116</b>	<b>266,756</b>
	<b>274,116</b>	<b>266,756</b>

Little Peoples Nursery  
Notes to the Financial Statements Continued  
For the year ended 15 May 2022

**5. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**6. Intangible fixed assets**

	<b>Intangible asset 1</b>
<b>Cost or valuation</b>	<b>£</b>
At 16 May 2021	6,000
At 15 May 2022	<u>6,000</u>
<b>Amortisation</b>	
At 16 May 2021	6,000
At 15 May 2022	<u>6,000</u>
<b>Net book values</b>	
At 15 May 2022	<u>-</u>
At 15 May 2021	<u>-</u>

**7. Tangible fixed assets**

	<b>Plant and Machinery</b>	<b>Fixtures and Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	£	£	£	£
At 16 May 2021	933	19,129	16,478	36,540
Additions	-	-	2,190	2,190
At 15 May 2022	<u>933</u>	<u>19,129</u>	<u>18,668</u>	<u>38,730</u>
<b>Depreciation</b>				
At 16 May 2021	638	19,283	12,085	32,006
Charge for year	-	(776)	1,338	562
At 15 May 2022	<u>638</u>	<u>18,507</u>	<u>13,423</u>	<u>32,568</u>
<b>Net book values</b>				
At 15 May 2022	<u>295</u>	<u>622</u>	<u>5,245</u>	<u>6,162</u>
At 15 May 2021	<u>295</u>	<u>(154)</u>	<u>4,393</u>	<u>4,534</u>

**8. Debtors**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Amounts due within one year:</b>		
Other debtors	2,350	150
	<u>2,350</u>	<u>150</u>

Little Peoples Nursery  
Notes to the Financial Statements Continued  
For the year ended 15 May 2022

**9. Creditors: amounts falling due within one year**

	2022	2021
	£	£
Other creditors	7,783	5,936
Accruals and deferred income	900	840
	<b>8,683</b>	<b>6,776</b>

**10. Movement in funds**

**Unrestricted Funds**

	Balance at 16/05/2021	Incoming resources	Outgoing resources	Balance at 15/05/2022
	£	£	£	£
<i>General</i>				
General	108,650	345,719	(336,159)	118,210
	<b>108,650</b>	<b>345,719</b>	<b>(336,159)</b>	<b>118,210</b>

**Unrestricted Funds - Previous year**

	Balance at 16/05/2020	Incoming resources	Outgoing resources	Balance at 15/05/2021
	£	£	£	£
<i>General</i>				
General	111,484	321,908	(324,742)	108,650
	<b>111,484</b>	<b>321,908</b>	<b>(324,742)</b>	<b>108,650</b>

**11. Analysis of net assets between funds**

	Intangible fixed assets	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	-	6,162	112,048	118,210
	<b>-</b>	<b>6,162</b>	<b>112,048</b>	<b>118,210</b>

Little Peoples Nursery  
Notes to the Financial Statements Continued  
For the year ended 15 May 2022

Previous year

	Intangible fixed assets	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	-	4,534	104,116	108,650
	<b>-</b>	<b>4,534</b>	<b>104,116</b>	<b>108,650</b>

Little Peoples Nursery  
Detailed Statement of Financial Activities  
For the year ended 15 May 2022

	2022	2021
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	(1)	-
Grants Receivable	293,740	292,494
Fees	51,974	28,946
Dinner Money	-	456
	<b>345,713</b>	<b>321,896</b>
<b>Investments</b>		
Bank Interest Receivable	6	12
	<b>6</b>	<b>12</b>
<b>Total incoming resources</b>	<b>345,719</b>	<b>321,908</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Staff Costs - Wages & Salaries	(256,550)	(249,511)
Staff Costs - Training	(1,921)	(1,109)
Staff Costs - Pension Contributions	(4,506)	(4,380)
Uniform	(1,025)	(770)
Materials Purchased	(18,483)	(14,372)
Food & Snacks	(6,728)	(5,591)
Rent	(15,811)	(17,505)
Insurance	(1,657)	(1,620)
Repairs & Maintenance	(1,830)	(2,137)
Cleaning	(70)	(215)
School Dinners	(2,924)	(1,860)
Staff Welfare	(119)	(80)
	<b>(311,624)</b>	<b>(299,150)</b>
<b>SUPPORT COSTS</b>		
<b>Governance costs</b>		
Employers Ni Contributions	(11,139)	(11,757)
Accountancy Fees	(480)	(420)
Legal Fees	(4,620)	(5,660)
Depreciation Of Owned Assets	(562)	(817)
Postage & Stationery	(599)	(436)
Telephone	(3,509)	(3,577)
Computer Running Costs	(696)	(1,492)
Sundry Expenses	(1,994)	(610)
Subscriptions	(766)	(737)
Registrations	(58)	-
Bank Charges	(112)	(86)
	<b>(24,535)</b>	<b>(25,592)</b>
<b>Total resources expended</b>	<b>(336,159)</b>	<b>(324,742)</b>
<b>Net Income</b>	<b>9,560</b>	<b>(2,834)</b>

**LITTLE PEOPLES NURSERY**

England & Wales - Charity number 1135890

---

# Accounts

---

Little Peoples Nursery

Report of the Trustees and Unaudited Financial Statements

For the year ended 15 May 2021

Little Peoples Nursery  
Contents Page  
For the year ended 15 May 2021

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

Little Peoples Nursery  
Report of the Trustees  
For the year ended 15 May 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 15 May 2021. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Charity's objects are as a pre-school to enhance the development and education of children primarily under statutory schools age by encouraging parents to understand and provide for the needs of their children through community groups by:

- (a) offering appropriate play, education and care facilities, family learning and extended hour 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 race, culture, religion, means or ability
- (b) encouraging the study and needs of such children and their families and promoting public interest in and recognition of such needs in the local areas
- (c) instigation and adhering to and furthering the aims and objectives of the Pre-School Alliance.

There has been no change in these during the year.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Achievements against objectives**

The charity continued to provide a safe environment encouraging group play for pre-school aged children and promoting their education.

## **FINANCIAL REVIEW**

During the year the charity's income increased by c1% whilst its direct costs increased by c6% resulting in the small increase in surplus funds.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity was established on the adoption of its constitution on the 15th March 2007 and was registered with the Charities Commission as a charity on the 11 May 2010. A new constitution based upon the model provided by the Pre-School Learning Alliance was adopted at the Annual General Meeting on the 9th February 2012.

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Little Peoples Nursery
<b>Principal address</b>	Birdsfoot Lane Luton Bedfordshire LU3 2DN

### **Trustees**

The trustees and officers serving during the year and since the year end were as follows:

Dominique Contaldo  
Caroline Doyle

### **Independent examiners**

TaxAssist Accountants  
34 High Street  
Stevenage  
Hertfordshire  
SG1 3EF

Little Peoples Nursery  
Report of the Trustees Continued  
For the year ended 15 May 2021

Approved by the Board of Trustees and signed on its behalf by

.....  
Dominique Contaldo

Little Peoples Nursery  
Independent Examiners Report to the Trustees  
For the year ended 15 May 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 15 May 2021.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity'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 examiners statement**

Since the Charity'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 by virtue of my membership of Institute of Financial Accountants, 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



.....  
Brian Alexander  
FFA FTA  
TaxAssist Accountants  
34 High Street  
Stevenage  
Hertfordshire  
SG1 3EF

Little Peoples Nursery  
Statement of Financial Activities  
For the year ended 15 May 2021

	Notes	Unrestricted funds £	2020 £
<b>Income and endowments from:</b>			
Donations and legacies	2	321,896	312,405
Investments			
Bank interest receivable		12	35
<b>Total</b>		<b>321,908</b>	<b>312,440</b>
<b>Expenditure on:</b>			
Charitable activities			
Pre School Education		(324,742)	(320,361)
<b>Total</b>		<b>(324,742)</b>	<b>(320,361)</b>
<b>Net expenditure</b>		<b>(2,834)</b>	<b>(7,921)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward		111,484	119,405
<b>Total funds carried forward</b>		<b>108,650</b>	<b>111,484</b>

Little Peoples Nursery  
Statement of Financial Position  
As at 15 May 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	7	4,534	5,351
		<b>4,534</b>	<b>5,351</b>
<b>Current assets</b>			
Debtors	8	150	-
Cash at bank and in hand		110,742	114,841
		<b>110,892</b>	<b>114,841</b>
<b>Creditors: amounts falling due within one year</b>	9	(6,776)	(8,708)
<b>Net current assets</b>		<b>104,116</b>	<b>106,133</b>
<b>Total assets less current liabilities</b>		<b>108,650</b>	<b>111,484</b>
<b>Net assets</b>		<b>108,650</b>	<b>111,484</b>
<b>The funds of the charity</b>			
Unrestricted income funds	10	108,650	111,484
<b>Total funds</b>		<b>108,650</b>	<b>111,484</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

-----  
Dominique Contaldo  
Trustee

Little Peoples Nursery  
Notes to the Financial Statements  
For the year ended 15 May 2021

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Little Peoples Nursery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going concern**

**2. Income from donations and legacies**

	2021	2020
	£	£
<b>Unrestricted funds</b>		
Donations received	-	2
Grants received	292,494	289,477
Subscriptions received	29,402	22,926
	<b>321,896</b>	<b>312,405</b>

**3. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of owned fixed assets	817	3,495
Accountancy fees	420	420
Staff pension contributions	4,380	4,073
	<b>5,617</b>	<b>8,088</b>

**4. Staff costs and emoluments**

Total staff costs for the year ended 15 May 2021 were:

	2021	2020
	£	£
Salaries and wages	249,511	247,309
Social security costs	12,866	8,509
Pension costs	4,380	4,073
	<b>266,756</b>	<b>259,891</b>

Little Peoples Nursery  
Notes to the Financial Statements Continued  
For the year ended 15 May 2021

**5. Comparative for the Statement of Financial Activities**

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

**6. Intangible fixed assets**

	<b>Intangible asset 1</b>
<b>Cost or valuation</b>	<b>£</b>
At 16 May 2020	6,000
At 15 May 2021	<b>6,000</b>
<b>Amortisation</b>	
At 16 May 2020	6,000
At 15 May 2021	<b>6,000</b>
<b>Net book values</b>	
At 15 May 2021	-
At 15 May 2020	-

**7. Tangible fixed assets**

	<b>Plant and Machinery</b>	<b>Fixtures and Fittings</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 16 May 2020	933	19,129	16,478	36,540
At 15 May 2021	<b>933</b>	<b>19,129</b>	<b>16,478</b>	<b>36,540</b>
<b>Depreciation</b>				
At 16 May 2020	539	19,076	11,574	31,189
Charge for year	99	207	511	817
At 15 May 2021	<b>638</b>	<b>19,283</b>	<b>12,085</b>	<b>32,006</b>
<b>Net book values</b>				
At 15 May 2021	<b>295</b>	<b>(154)</b>	<b>4,393</b>	<b>4,534</b>
At 15 May 2020	<b>394</b>	<b>53</b>	<b>4,904</b>	<b>5,351</b>

**8. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts due within one year:</b>		
Other debtors	150	-
	<b>150</b>	<b>-</b>

Little Peoples Nursery  
Notes to the Financial Statements Continued  
For the year ended 15 May 2021

**9. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Other creditors	5,936	7,448
Accruals and deferred income	840	1,260
	<b>6,776</b>	<b>8,708</b>

**10. Movement in funds**

**Unrestricted Funds**

	Balance at 16/05/2020	Incoming resources	Outgoing resources	Balance at 15/05/2021
	£	£	£	£
<i>General</i>				
General	111,484	321,908	(324,742)	108,650
	<b>111,484</b>	<b>321,908</b>	<b>(324,742)</b>	<b>108,650</b>

**Unrestricted Funds - Previous year**

	Balance at 16/05/2019	Incoming resources	Outgoing resources	Balance at 15/05/2020
	£	£	£	£
<i>General</i>				
General	119,405	312,440	(320,361)	111,484
	<b>119,405</b>	<b>312,440</b>	<b>(320,361)</b>	<b>111,484</b>

**11. Analysis of net assets between funds**

	Intangible fixed assets	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	-	4,534	104,116	108,650
	<b>-</b>	<b>4,534</b>	<b>104,116</b>	<b>108,650</b>

Little Peoples Nursery  
Notes to the Financial Statements Continued  
For the year ended 15 May 2021

Previous year

	Intangible fixed assets	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£	£
<b>Unrestricted funds</b>				
<i>General</i>				
General	-	5,351	106,133	111,484
	<b>-</b>	<b>5,351</b>	<b>106,133</b>	<b>111,484</b>

Little Peoples Nursery  
Detailed Statement of Financial Activities  
For the year ended 15 May 2021

	2021	2020
	£	£
<b>INCOME AND ENDOWMENT</b>		
<b>Donations and legacies</b>		
Donations	-	2
Grants Receivable	292,494	289,477
Fees	28,946	20,064
Dinner Money	456	2,862
	<b>321,896</b>	<b>312,405</b>
<b>Investments</b>		
Bank Interest Receivable	12	35
	<b>12</b>	<b>35</b>
<b>Total incoming resources</b>	<b>321,908</b>	<b>312,440</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Staff Costs - Wages & Salaries	(249,511)	(247,309)
Staff Costs - Training	(1,109)	(1,058)
Staff Costs - Pension Contributions	(4,380)	(4,073)
Uniform	(770)	(1,218)
Materials Purchased	(14,372)	(8,987)
Food & Snacks	(5,591)	(6,691)
Rent	(17,505)	(14,097)
Insurance	(1,620)	(1,621)
Repairs & Maintenance	(2,137)	(7,632)
Cleaning	(215)	(278)
School Dinners	(1,860)	(3,529)
Photographs	-	(532)
Staff Welfare	(80)	-
	<b>(299,150)</b>	<b>(297,025)</b>
<b>SUPPORT COSTS</b>		
<b>Governance costs</b>		
Employers Ni Contributions	(11,757)	(7,451)
Accountancy Fees	(420)	(420)
Legal Fees	(5,660)	(4,033)
Depreciation Of Owned Assets	(817)	(3,495)
Postage & Stationery	(436)	(951)
Telephone	(3,577)	(2,867)
Computer Running Costs	(1,492)	(1,256)
Sundry Expenses	(610)	(2,038)
Subscriptions	(737)	(606)
Registrations	-	(94)
Bank Charges	(86)	(125)
	<b>(25,592)</b>	<b>(23,336)</b>
<b>Total resources expended</b>	<b>(324,742)</b>	<b>(320,361)</b>
<b>Net Expenditure</b>	<b>(2,834)</b>	<b>(7,921)</b>