

**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

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

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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

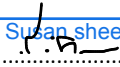
**Trustees**

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**

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: .....

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

		15/5/24 Unrestricted fund £	15/5/23 Total funds £
<b>Income and endowments from</b>	<b>Notes</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

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

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

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>	364,171
<b>Expenditure on</b>	
Raising funds	350,222
Other	26,687
<b>Total</b>	376,909
<b>NET INCOME/(EXPENDITURE)</b>	(12,738)
<b>Reconciliation of funds</b>	
Total funds brought forward	118,210
<b>Total funds carried forward</b>	105,472



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

5. Intangible fixed assets

**Goodwill**  
**£**

**Cost**

At 16th May 2023 and 15th May 2024

6,000

**Amortisation**

At 16th May 2023 and 15th May 2024

6,000

**Net book value**

At 15th May 2024

-

At 15th May 2023

-

6. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<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

	15/5/24 £	15/5/23 £
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)
<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
<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
<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	-
	<hr/> 420,368	<hr/> 363,984
<b>Investment income</b>		
Deposit account interest	712	187
<b>Other income</b>		
Commission	142	-
	<hr/> 421,222	<hr/> 364,171
<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
	<hr/> 318,146	<hr/> 325,392
<b>Finance</b>		
Bank charges	110	106
<b>Information technology</b>		
Repairs and renewals	5,321	4,361
Computer Running cost	1,917	950
	<hr/> 7,238	<hr/> 5,311
<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

	15/5/24 £	15/5/23 £
<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>53,494</u>	<u>(12,738)</u>