

Charity Registration Number: 1153686

**Little Stars Early Years
Financial Statements
For the Year Ending
31 August 2025**

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Little Stars Early Years

Financial Statements

Year Ended 31 August 2025

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Little Stars Early Years

Trustees' Annual Report

Year Ended 31 August 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2025.

Objectives and Activities

Our charity's purpose as set out in our Constitution are:

- For the benefit of the public, the enhancement of the development and education of children of pre school age, by providing community groups and facilities for recreation and learning designed to meet the needs of such children and their parents in the North East of England and elsewhere as the trustees from time to time think fit.

Activities

Little Stars Early Years offers a range of services to local families. These can be categorised into the following groups:

Pre School: which includes the provision of OFSTED registered, good quality care and education for children from the age of 2 to 4 years.

Stay and play groups: sessions where parents and children can access good quality resources and activities in a safe, and welcoming environment. The sessions are open to all families from pregnancy through to school age. We offer the opportunity for friendship and support.

Sensory sessions: which includes the delivery of structured and semi structured sessions in the local leisure centres purpose built sensory room. These sessions are open to families with children from birth to school age.

Little Stars Early Years

Trustees' Annual Report *(continued)*

Year Ended 31 August 2025

Achievements and Performance

We have continued to support families from the local community in providing high quality childcare and education at minimum cost. We run sessions at no charge for funded children asking only for a £1 per week donation towards snack. Additional sessions are accessed by some families but costs for these are kept to an absolute minimum. We have spent time in the environment sharing gifts and random acts of kindness and also try to support local businesses as much as possible. Additional hours were offered to families to support return to work with earlier starts or later finishes an option although no families chose to access these this financial year.

This year we have spent a significant amount of money on developing our outdoor area. This was to ensure our provision and quality of education outdoors was at the same level of that indoors. It included purchasing new resources and giving the garden area a make over. Outdoor play is vitality important for children and has been proven to help support the mental well being and regulation of emotions of children. We understand the value of promoting time outdoors and well as children being as active as possible.

We received some funding from The Charity Shop 4 U which enables us to purchase some new resources specifically targeted at our children with additional needs. This also included storage solutions to ensure the resources are close t hand an easily accessible. This year we have had a significant number of children with additional needs and we felt that we lacked enough resources to sufficiently meet there needs. Following on from this the team have engaged in specific work to develop our support for children with additional needs. We have liaised with other settings and the Local Authority to view best practice and access additional support for staff.

We again held a flu clinic in the Family Centre in October. We promoted the clinic and supported our families to access the vaccination for their children. It was very well attended by our families and those from the wider community. This is the second year we have been involved in the process and uptake was significantly higher than last year.

We have had several families who have spoken to us about concerns around their children or their wider family situation. This has resulted in us signposting several people to our local offer for parents around parenting and support. This is part of our Early Help offer for parents in conjunction with our local One Point service. Where necessary we have liaised with First Contact and the social work team. We continue to work closely with our colleagues from Health Visiting and One Point.

We have submitted several applications for funding for children with additional needs who attend the setting. This included funding to be secured to support these children in our setting by offering enhanced staffing. We have also completed applications for statutory assessments which have resulted in a child being awarded an EHCP prior to their move to school ensuring they had the necessary support in place for them to enable them to access their educational provision in full. We have made several applications to outside agencies such as SALT and portage to further support our children with additional needs.

We have continued to support staff well being through open communication channels with the Manager and Trustees. We celebrated mental health awareness day by purchasing well being gifts for the staff. Staff have been supported in various forms throughout the year.

We received Household support funding from Durham County Council. This funding has been partly used to purchase advent calendars for all children. We also put together Christmas eve bags for each of our families which included games, activities and treats. Every child received a gift for Christmas from nursery to ensure all children had at least 1 quality gift this Christmas. In addition we used some of the funding to purchase spare clothing for the nursery so we had clothes available to change the children into if they were wet or dirty. This avoids the needs for families to provide these additional costs making the pre school day more affordable for all.

Little Stars Early Years

Trustees' Annual Report *(continued)*

Year Ended 31 August 2025

Our Christmas party was again funded by local business to the value of £200. We used the DAF funding to pay for the bus to ensure the trip was accessible to all of our children, especially those receiving DLA. The trip was well attended and all children received a gift from Santa.

We have again distributed vouchers for food allocated by Durham County Council to the most disadvantaged families. This has been done on several occasions across the year during longer holiday breaks. This has ensured all families have had enough money to buy food for their children during the holidays.

We have produced and distributed a range of information leaflets for families to support them in many areas of parenting. These have included toilet training, advice and guidance for families, signposting to support websites and courses and safeguarding advice.

We finished the year with an end of term celebration with all children receiving gifts from the nursery. Several children left us to move to Reception whilst some will return to us in September to continue with their nursery journey.

Financial Review

The main sources of funding during the year were:

- Childcare fees and funding £104,602 - income from the state or parents to cover childcare provisions;

The accounts show a net deficit after all costs of £25,836 (2024 - Surplus of £38,982). This brings the total unrestricted reserves carried forward to £137,968. The charity aims to maintain reserves at one academic term running costs to ensure the continual smooth ongoing running of the services. This equates to approximately £43,700 at 31st August 2025.

The additional reserves are being held to support the development work this year and increasing staff costs over the next few years.

Structure, Governance and Management

Governing Document

Little Stars Early Years is a registered charity (No 1153686) and is governed by a document of constitution.

Recruitment and Appointment of New Trustees

The organisation seeks to maintain a board of trustees who can add value and contribute to the delivery of the service. Trustees are invited to attend a meeting of the Board of Trustees before being formally appointed. New trustees are offered individual inductions and guidance on their role by the Chair, Treasurer or Chief executive, at the point when they agree to join the board.

Trustees are appointed by election at the Annual General Meeting or at the termly trustee meetings.

Organisational Structure

Day to day management of the charity was delegated to Mrs K Luther, CEO. The board of trustees meet every academic term and maintain regular contact with Mrs Luther throughout the year.

Little Stars Early Years

Trustees' Annual Report *(continued)*

Year Ended 31 August 2025

Reference and Administrative Details

Registered charity name	Little Stars Early Years
Charity registration number	1153686
Principal office	C/o Willington Children's Centre Chapel Street Willington County Durham

The Trustees

Julie Relf
Kate Luther
Laura McMain
Stephen Wallace
Joanne Bromley

Independent Examiner	Jane Ascroft FCA MA (Cantab) Enterprise House Harmire Enterprise Park Barnard Castle County Durham DL12 8XT
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The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Julie Relf
Trustee

Little Stars Early Years

Independent Examiner's Report to the Trustees of Little Stars Early Years

Year Ended 31 August 2025

I report to the trustees on my examination of the financial statements of Little Stars Early Years ('the charity') for the year ended 31 August 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity's financial statements 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 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 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Little Stars Early Years

Statement of Financial Activities

Year Ended 31 August 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	500	—	500	1,450
Charitable activities	5	104,645	—	104,645	150,705
Other trading activities	6	153	—	153	441
Total income		<u>105,298</u>	<u>—</u>	<u>105,298</u>	<u>152,596</u>
Expenditure					
Expenditure on charitable activities	7,8	<u>130,798</u>	<u>336</u>	<u>131,134</u>	<u>113,614</u>
Total expenditure		<u>130,798</u>	<u>336</u>	<u>131,134</u>	<u>113,614</u>
Net (expenditure)/income and net movement in funds		<u>(25,500)</u>	<u>(336)</u>	<u>(25,836)</u>	<u>38,982</u>
Reconciliation of funds					
Total funds brought forward		163,989	3,567	167,556	128,574
Total funds carried forward		<u>138,489</u>	<u>3,231</u>	<u>141,720</u>	<u>167,556</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

Little Stars Early Years

Statement of Financial Position

31 August 2025

	Note	2025 £	£	2024 £
Fixed Assets				
Tangible fixed assets	13		521	1,050
Current Assets				
Cash at bank and in hand		155,669		187,270
Creditors: amounts falling due within one year	14	<u>14,470</u>		<u>20,764</u>
Net Current Assets			<u>141,199</u>	<u>166,506</u>
Total Assets Less Current Liabilities			<u>141,720</u>	<u>167,556</u>
Net Assets			<u>141,720</u>	<u>167,556</u>
Funds of the Charity				
Restricted funds			3,231	3,567
Unrestricted funds			<u>138,489</u>	<u>163,989</u>
Total charity funds	17		<u>141,720</u>	<u>167,556</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Julie Relf
Trustee

Kate Luther
Trustee

The notes on pages 8 to 16 form part of these financial statements.

Little Stars Early Years

Notes to the Financial Statements

Year Ended 31 August 2025

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 14 Cragside Close, Spennymoor, County Durham, DL16 7SD.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity is a Public Benefit Entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Little Stars Early Years

Notes to the Financial Statements *(continued)*

Year Ended 31 August 2025

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Assets

All fixed assets are initially recorded at cost.

Little Stars Early Years

Notes to the Financial Statements *(continued)*

Year Ended 31 August 2025

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Little Stars Early Years

Notes to the Financial Statements *(continued)*

Year Ended 31 August 2025

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Other grants	500	—	500
	<u>500</u>	<u>—</u>	<u>500</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Other grants	300	—	300
Household Support Fund	—	1,150	1,150
	<u>300</u>	<u>1,150</u>	<u>1,450</u>

Little Stars Early Years

Notes to the Financial Statements (continued)

Year Ended 31 August 2025

5. Charitable Activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Childcare fees and funding	104,602	104,602	150,697	150,697
Other income from charitable activities	43	43	8	8
	<u>104,645</u>	<u>104,645</u>	<u>150,705</u>	<u>150,705</u>

6. Other Trading Activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Fundraising income	153	153	441	441
	<u>153</u>	<u>153</u>	<u>441</u>	<u>441</u>

7. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Expenditure on charitable activities	130,798	336	131,134
	<u>130,798</u>	<u>336</u>	<u>131,134</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Expenditure on charitable activities	113,306	308	113,614
	<u>113,306</u>	<u>308</u>	<u>113,614</u>

8. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Total funds 2025	Total fund 2024
	£	£	£
Expenditure on charitable activities	131,134	131,134	113,614
	<u>131,134</u>	<u>131,134</u>	<u>113,614</u>

9. Net (Expenditure)/Income

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

	2025	2024
	£	£
Depreciation of tangible fixed assets	529	705
	<u>529</u>	<u>705</u>

10. Independent Examination Fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	324	324
	<u>324</u>	<u>324</u>

Little Stars Early Years

Notes to the Financial Statements (continued)

Year Ended 31 August 2025

11. Staff Costs

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

	2025	2024
	£	£
Wages and salaries	106,743	90,500
Social security costs	1,973	—
Employer contributions to pension plans	1,244	3,304
	<u>109,960</u>	<u>93,804</u>

The average head count of employees during the year was Nil (2024: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>4</u>	<u>5</u>

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

12. Trustee Remuneration and Expenses

Trustees received no expenses during the period. One trustee, Kate Luther, was employed by the charity and received a gross wage of £43,220 (2024 - £34,342) during the year.

During the year the charity paid £576 (2024 - £594) to Applause Accountancy Services Limited for payroll services. One of the trustees, Julie Relf, is a director of Applause Accountancy Services Limited.

13. Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 September 2024 and 31 August 2025	<u>8,450</u>	<u>8,450</u>
Depreciation		
At 1 September 2024	7,400	7,400
Charge for the year	<u>529</u>	<u>529</u>
At 31 August 2025	<u>7,929</u>	<u>7,929</u>
Carrying amount		
At 31 August 2025	<u>521</u>	<u>521</u>
At 31 August 2024	<u>1,050</u>	<u>1,050</u>

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	14,282	20,508
Other creditors	<u>188</u>	<u>256</u>
	<u>14,470</u>	<u>20,764</u>

Little Stars Early Years

Notes to the Financial Statements *(continued)*

Year Ended 31 August 2025

15. Deferred Income

	2025 £	2024 £
At 1 September 2024	20,208	16,997
Amount released to income	(20,208)	(16,997)
Amount deferred in year	<u>13,982</u>	<u>20,208</u>
At 31 August 2025	<u>13,982</u>	<u>20,208</u>

Deferred income represents funding for the autumn term received in advance.

16. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,244 (2024: £3,304).

17. Analysis of Charitable Funds

Unrestricted funds

	At 1 September 2024 £	Income £	Expenditure £	At 31 August 2025 £
General funds	162,939	105,298	(130,269)	137,968
Capital fund	<u>1,050</u>	<u>—</u>	<u>(529)</u>	<u>521</u>
	<u>163,989</u>	<u>105,298</u>	<u>(130,798)</u>	<u>138,489</u>

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 2024 £
General funds	123,510	151,446	(112,017)	162,939
Capital fund	<u>2,339</u>	<u>—</u>	<u>(1,289)</u>	<u>1,050</u>
	<u>125,849</u>	<u>151,446</u>	<u>(113,306)</u>	<u>163,989</u>

Little Stars Early Years

Notes to the Financial Statements *(continued)*

Year Ended 31 August 2025

17. Analysis of Charitable Funds *(continued)*

Restricted funds

	At 1 September 2024 £	Income £	Expenditure £	At 31 August 2025 £
DCC Sustainability grant	1,229	–	–	1,229
DCC Capital grant	8	–	–	8
CDCF grant	834	–	–	834
Groundwork grant	654	–	–	654
Household Support Fund	842	–	(336)	506
	<u>3,567</u>	<u>–</u>	<u>(336)</u>	<u>3,231</u>

	At 1 September 2023 £	Income £	Expenditure £	At 31 August 2024 £
DCC Sustainability grant	1,229	–	–	1,229
DCC Capital grant	8	–	–	8
CDCF grant	834	–	–	834
Groundwork grant	654	–	–	654
Household Support Fund	–	1,150	(308)	842
	<u>2,725</u>	<u>1,150</u>	<u>(308)</u>	<u>3,567</u>

The restricted funds are for the following purposes:

Sustainability funding – this was given to us when we moved from Spennymoor to Willington. This was used to fund new resources and equipment and to pay wages for staff to ensure we could operate and remain open to attract new families.

Tesco Groundwork UK - this was used to purchase outdoor furniture such as a mud kitchen and sand pit. This was bought from Wooden imagination and was agreed as part of the funding application. Any outstanding funding was used towards purchasing and laying of our artificial grass.

CDCF - this was to fund home learning bags. We bought the bags and then each week activities were sent home with the children to complete with their families. The money was used to buy and make resources for these bags.

Household Support Fund – the remaining £506 to be spent on creating “nursery in a bag” gifts in preparation for us closing. All children will receive a bag with a variety of activities and resources in it to ensure they can continue their learning away from Little Stars.

Little Stars Early Years

Notes to the Financial Statements *(continued)*

Year Ended 31 August 2025

18. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	521	—	521
Current assets	152,438	3,231	155,669
Creditors less than 1 year	(14,470)	—	(14,470)
Net assets	<u>138,489</u>	<u>3,231</u>	<u>141,720</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,050	—	1,050
Current assets	183,703	3,567	187,270
Creditors less than 1 year	(20,764)	—	(20,764)
Net assets	<u>163,989</u>	<u>3,567</u>	<u>167,556</u>

Little Stars Early Years

Management Information

Year Ended 31 August 2025

The Following Pages Do Not Form Part of the Financial Statements.

Little Stars Early Years

Detailed Statement of Financial Activities

Year Ended 31 August 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Other grants	500	300
Household Support Fund	—	1,150
	<u>500</u>	<u>1,450</u>
Charitable activities		
Childcare fees and funding	104,602	150,697
Other income from charitable activities	43	8
	<u>104,645</u>	<u>150,705</u>
Other trading activities		
Fundraising income	153	441
	<u>153</u>	<u>441</u>
Total income	<u>105,298</u>	<u>152,596</u>
Expenditure		
Wages	106,743	90,500
Employer's NIC	1,973	—
Pension costs	1,244	3,304
Rent	10,900	11,808
Insurance	1,577	711
Legal and professional fees	1,521	1,766
Depreciation	529	705
Staff training and expenses	947	642
Materials, resources and activities	2,668	1,260
Equipment	2,043	1,288
ICT and admin costs	892	1,108
Fundraising costs	20	65
Sundry costs	77	457
	<u>131,134</u>	<u>113,614</u>
Total expenditure	<u>131,134</u>	<u>113,614</u>
Net (expenditure)/income	<u>(25,836)</u>	<u>38,982</u>