

Independent Examiner's Report to the Members of Little Fishes @ St Peter's, Ash

I report on the accounts of the pre-school for the year ended 31st August 2023, which are attached.

Respective Responsibilities of the Trustees and Examiner

As a charity, you are responsible for the preparation of the accounts: you consider that the audit requirement of section 43(2) of the Charities Act 1993 does not apply. It is my responsibility to state, on the basis of procedures specified in the general Directions given by the Charity Commission (under Section 32(7) (b) of the Act) whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those reports. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the committee concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

1. Which gives me reasonable cause to believe that anything material has come to light which has not met the requirements, to ensure:-

Accounting records are kept in accordance with section 41 of the Act; and

Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act.

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Karen Hutchins

17 Priory Street, Farnborough, Hants. GU14 7HX.

LITTLE FISHES @ ST PETERS, ASH
STATEMENT OF ACCOUNTS - 31 AUGUST 2023

31/08/2023

INCOME

| | | |
|---------------------|------------------|--|
| EYE Grant Funding | 95114.36 | |
| Fees | 23940.19 | |
| Milk Returns | 269.99 | |
| Fundraising | 171.72 | |
| Bank Interest | 620.47 | |
| Misc/HMRC JRS | 0.00 | |
| TOTAL INCOME | 120116.73 | |

EXPENDITURE

| | | |
|--------------------------------------|----------|--|
| Employee Costs Inc Er's NI & Pension | 97755.66 | |
| Training | 545.00 | |
| Recruitment & Staff Welfare | 1364.84 | |
| Premises Expenses | 10812.07 | |
| Purchases - Consumables | 3156.09 | |
| Purchases - Admin | 0.95 | |
| Purchases - Equipment | 101.66 | |
| Telecommunications | 1303.7 | |
| Children's Activities | 995.00 | |
| Membership | 202.11 | |
| Professional Fees | 200.00 | |
| Bank Charges | 241.13 | |
| Miscellaneous | 0.02 | |

LESS TOTAL EXPENDITURE 116678.23

TOTAL SURPLUS/(DEFICIT) 3438.50

Accumulated Funds b/f 75134.03

Accumulated Funds c/f 78572.53

| | | |
|--------------------------|----------|--|
| Natwest Business Account | 4393.65 | |
| Natwest Savings Account | 74147.11 | |
| Petty Cash | 44.44 | |
| Float | 12.00 | |

TOTAL ASSETS 78597.20

LESS CURRENT LIABILITIES

| | | |
|----------------------|-------|--|
| Shed | 0.00 | |
| BT | 0.00 | |
| Fees Paid In Advance | 24.67 | |

TOTAL CURRENT LIABILITIES 24.67

TOTAL FUNDS 78572.53