

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 2025, 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 2025

31/08/2025

INCOME

EYE Grant Funding	154561.10
Fees	13458.00
Milk Returns	298.30
Fundraising	1849.98
Bank Interest	1186.12
Misc	2108.60
TOTAL INCOME	173462.10

EXPENDITURE

Employee Costs Inc Er's NI & Pension	127448.64
Training	1654.33
Recruitment & Staff Welfare	2155.35
Premises Expenses	13883.69
Purchases - Consumables	3080.66
Purchases - Admin/Software	2952.42
Purchases - Equipment	1885.18
Telecommunications	701.96
Children's Activities	3210.30
Membership	232.00
Professional Fees	200.00
Bank Charges	243.04
Miscellaneous	0.00
LESS TOTAL EXPENDITURE	157647.57

TOTAL SURPLUS/(DEFICIT)	15814.53
	0.00

Accumulated Funds b/f 88281.74

Accumulated Funds c/f 104096.27

Natwest Business Account	6725.38
Natwest Savings Account	97415.54
Petty Cash	98.85
Float	12.00

TOTAL ASSETS 104251.77

LESS CURRENT LIABILITIES

Fees Paid In Advance 155.50

TOTAL CURRENT LIABILITIES 155.50

TOTAL FUNDS 104096.27