

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024
FOR
LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

Segrave & Partners LLP
Chartered Accountants
Turnpike House
1208/1210 London Road
Leigh on Sea
Essex
SS9 2UA

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Little Acorns operates under the Pre-school Learning Alliance Amended 2011 Constitution.

Our vision statement is:

"At Little Acorns we are committed to providing a happy, safe, stimulating and caring environment; where children's freedom of choice and their needs and achievements are recognised."

We aim to:

- Make the pre-school a welcome place where children settle quickly and easily because consideration has been given to the individual needs and circumstances of children and their families.
- Provide a secure environment in which all our children can flourish and in which all contributions are valued.
- Help children to establish and sustain satisfying relationships with their families, with peers and with other adults.
- Encourage children to develop a sense of autonomy
- Provide an environment in which there is acceptable behaviour and where children learn to respect themselves, other people and their environment.

We believe that parents are children's first and most enduring educators. When parents and practitioners work together in early years settings, the results have a positive impact on children's development and learning.

We believe that children flourish best when they know how they are expected to behave and should be free to play and learn without fear of being hurt and unfairly restricted by anyone else.

We have regard for the DFES Special Educational Needs Code of Practice.

We have regard for the Equality Act 2010.

We have regard for the Children, Schools and Families Act 2014.

We aim to make children, parents and staff aware of health and safety issues and to minimize the hazards and risks to enable the children to thrive in a healthy and safe environment.

We aim to bring all concerns about the running of our pre-school to a satisfactory conclusion for all of the parties involved.

Significant activities

Each summer we provide a club that enables all children and parents the opportunity to enjoy the facilities of the pre-school, those who come do not have to be attending Little Acorns.

Public benefit

We have regard for the guidance on public benefit issued by the Charity Commission.

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

ACHIEVEMENT AND PERFORMANCE

Continuing our drive to be financially responsible we have again achieved a positive balance at the end of the year.

Forest school was continued at Belfairs Woods and this continues to be a great offering for the children to spend time outside. Forest school this academic year went to 4 mornings a week, with trying out new session also of beach school which is set to start in 2024/25. This has allowed Little Acorns as a setting to run outside all the time, no matter what the weather, be it in the Cabin of Pre-School or the woodland of Belfairs Woods. It was a great experience for the children and enabled an increase in the overall numbers cared for.

We once again visited the summer trip at call of the wild and experienced many themed days throughout the year, also there was of course the Christmas panto.

There were a number of fundraising events including Easter Trail, sleepover for staff, T Shirts and ice cream sales all raising funds for forest school. The biggest fundraiser was the staff sleep over (£435) and then the Easter Trail (£423).

Little Acorns encouraged the interaction of parents / carers with the significant males / female day where important people in the kids' lives could come into the pre-school to see what they get up to. The involvement with the children's parents / carers is an important part of the charity.

FINANCIAL REVIEW

Financial position

We are pleased to report that Little Acorns financial position remains healthy and that the pre-school continues on a firm financial footing. At the year end, the pre-school had total reserves of £128,217 (2023: £117,766), of this amount £35,000 (2023: £35,000) has been designated for future contingencies, this leaves an unrestricted fund position of £93,217 (2023: £82,766).

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

1026965

Principal address

The Cabin
Barnard Road
Leigh on Sea
Essex
SS9 3PH

Trustees

Philip Read(Chair)
Louise Murphy
Chris Brettell(Treasurer)
Emma Fettroll
Salina Ventress
Charlotte Jenkins
Jessica Joan Lucey-Wright

Independent Examiner

Stephen Pearce ACA FCCA
Segrave & Partners LLP
Chartered Accountants
Turnpike House
1208/1210 London Road
Leigh on Sea
Essex
SS9 2UA

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

Approved by order of the board of trustees on 10 February 2025 and signed on its behalf by:

Philip Read
Philip Read (Feb 12, 2025 18:18 GMT)

Philip Read(Chair) - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)**

Independent examiner's report to the trustees of Little Acorns Pre-School (Leigh on Sea)

I report to the charity trustees on my examination of the accounts of Little Acorns Pre-School (Leigh on Sea) (the Trust) for the year ended 31 August 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

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.

Stephen Pearce

Stephen Pearce (Feb 12, 2025 19:20 GMT)

Stephen Pearce ACA FCCA

Segrave & Partners LLP
Chartered Accountants
Turnpike House
1208/1210 London Road
Leigh on Sea
Essex
SS9 2UA

10 February 2025

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		988	-	988	1,220
Charitable activities					
Local authority funding		147,496	-	147,496	97,479
Fees - parents/vouchers		40,747	-	40,747	71,163
Other trading activities	2	2,182	-	2,182	2,036
Investment income	3	506	-	506	285
Total		<u>191,919</u>	<u>-</u>	<u>191,919</u>	<u>172,183</u>
EXPENDITURE ON					
Charitable activities					
Expenditure on charitable activities		<u>181,468</u>	<u>-</u>	<u>181,468</u>	<u>169,561</u>
NET INCOME		10,451	-	10,451	2,622
RECONCILIATION OF FUNDS					
Total funds brought forward		82,766	35,000	117,766	115,144
TOTAL FUNDS CARRIED FORWARD		<u><u>93,217</u></u>	<u><u>35,000</u></u>	<u><u>128,217</u></u>	<u><u>117,766</u></u>

The notes form part of these financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

BALANCE SHEET
31 AUGUST 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	442	-	442	589
CURRENT ASSETS					
Cash at bank		95,862	35,000	130,862	119,857
CREDITORS					
Amounts falling due within one year	8	(3,087)	-	(3,087)	(2,680)
NET CURRENT ASSETS		<u>92,775</u>	<u>35,000</u>	<u>127,775</u>	<u>117,177</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>93,217</u>	<u>35,000</u>	<u>128,217</u>	<u>117,766</u>
NET ASSETS		<u>93,217</u>	<u>35,000</u>	<u>128,217</u>	<u>117,766</u>
FUNDS	9				
Unrestricted funds				93,217	82,766
Restricted funds				35,000	35,000
TOTAL FUNDS				<u>128,217</u>	<u>117,766</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 February 2025 and were signed on its behalf by:


Philip Read (Feb 12, 2025 18:18 GMT)

Philip Read(Chair) - Trustee

The notes form part of these financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

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.

Tangible fixed assets

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

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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.

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	2,182	2,036

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	506	285

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Nursery staff	11	11

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,220	-	1,220
Charitable activities			
Local authority funding	97,479	-	97,479
Fees - parents/vouchers	71,163	-	71,163
Other trading activities	2,036	-	2,036
Investment income	285	-	285
Total	172,183	-	172,183
EXPENDITURE ON			
Charitable activities			
Expenditure on charitable activities	169,561	-	169,561
NET INCOME	2,622	-	2,622
RECONCILIATION OF FUNDS			
Total funds brought forward	80,144	35,000	115,144

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				
		Unrestricted fund £	Restricted fund £	Total funds £
		<u>82,766</u>	<u>35,000</u>	<u>117,766</u>
7. TANGIBLE FIXED ASSETS				
	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2023 and 31 August 2024	<u>2,580</u>	<u>13,604</u>	<u>705</u>	<u>16,889</u>
DEPRECIATION				
At 1 September 2023	2,570	13,025	705	16,300
Charge for year	<u>3</u>	<u>144</u>	<u>-</u>	<u>147</u>
At 31 August 2024	<u>2,573</u>	<u>13,169</u>	<u>705</u>	<u>16,447</u>
NET BOOK VALUE				
At 31 August 2024	<u>7</u>	<u>435</u>	<u>-</u>	<u>442</u>
At 31 August 2023	<u>10</u>	<u>579</u>	<u>-</u>	<u>589</u>
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
		2024 £	2023 £	
Social security and other taxes		1,671	1,357	
Pension control		516	453	
Accrued expenses		<u>900</u>	<u>870</u>	
		<u>3,087</u>	<u>2,680</u>	
9. MOVEMENT IN FUNDS				
	At 1.9.23 £	Net movement in funds £	At 31.8.24 £	
Unrestricted funds				
General fund	82,766	10,451	93,217	
Restricted funds				
Contingency fund	35,000	-	35,000	
TOTAL FUNDS	<u>117,766</u>	<u>10,451</u>	<u>128,217</u>	

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	191,919	(181,468)	10,451
TOTAL FUNDS	<u>191,919</u>	<u>(181,468)</u>	<u>10,451</u>

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	80,144	2,622	82,766
Restricted funds			
Contingency fund	35,000	-	35,000
TOTAL FUNDS	<u>115,144</u>	<u>2,622</u>	<u>117,766</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,183	(169,561)	2,622
TOTAL FUNDS	<u>172,183</u>	<u>(169,561)</u>	<u>2,622</u>

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

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	80,144	13,073	93,217
Restricted funds			
Contingency fund	35,000	-	35,000
TOTAL FUNDS	<u>115,144</u>	<u>13,073</u>	<u>128,217</u>

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

9. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	364,102	(351,029)	13,073
TOTAL FUNDS	<u>364,102</u>	<u>(351,029)</u>	<u>13,073</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	417	697
Gift aid	571	523
	<hr/>	<hr/>
	988	1,220
Other trading activities		
Fundraising events	2,182	2,036
Investment income		
Deposit account interest	506	285
Charitable activities		
Local authority funding	147,496	96,073
Fees - parents/vouchers	40,747	72,569
	<hr/>	<hr/>
	188,243	168,642
Total incoming resources	<hr/>	<hr/>
	191,919	172,183
EXPENDITURE		
Charitable activities		
Salaries and staff costs	151,948	145,287
Pensions	2,460	2,221
Rent and insurance	8,772	5,235
Educational equipment	5,571	5,034
Nursery supplies	2,133	2,129
Training and recruitment	1,070	997
Sundry expenses and subscriptions	1,443	1,268
Travel and trip costs	1,596	1,086
	<hr/>	<hr/>
	174,993	163,257
Support costs		
Management		
Telephone and computer costs	1,396	1,440
Printing, postage and stationery	861	1,084
Repairs and maintenance	654	1,021
Cleaning, health and safety	1,743	896
Payroll fees	773	796
Plant and machinery depreciation	3	4
Fixtures and fittings depreciation	145	193
	<hr/>	<hr/>
	5,575	5,434
Governance costs		
Accountancy fees	900	870

This page does not form part of the statutory financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	2024 £	2023 £
Total resources expended	181,468	169,561
Net income	10,451	2,622

This page does not form part of the statutory financial statements











Little Acorns Pre-School - Accounts Y.E 31.08.2024

Final Audit Report

2025-02-12

Created:	2025-02-10
By:	Stephen Pearce (stephen.pearce@segrave.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAcyBpD6ML5IAvoJeSC8jXaTLPdbdpBYrs

"Little Acorns Pre-School - Accounts Y.E 31.08.2024" History

-  Document created by Stephen Pearce (stephen.pearce@segrave.co.uk)
2025-02-10 - 13:49:49 GMT- IP address: 157.231.47.150
-  Document emailed to philip.read@hotmail.co.uk for signature
2025-02-10 - 13:51:18 GMT
-  Email viewed by philip.read@hotmail.co.uk
2025-02-10 - 21:44:09 GMT- IP address: 172.225.116.22
-  Email viewed by philip.read@hotmail.co.uk
2025-02-12 - 13:25:35 GMT- IP address: 172.225.189.87
-  Signer philip.read@hotmail.co.uk entered name at signing as Philip Read
2025-02-12 - 18:18:02 GMT- IP address: 212.139.164.138
-  Document e-signed by Philip Read (philip.read@hotmail.co.uk)
Signature Date: 2025-02-12 - 18:18:04 GMT - Time Source: server- IP address: 212.139.164.138
-  Document emailed to Stephen Pearce (stephen.pearce@segrave.co.uk) for signature
2025-02-12 - 18:18:05 GMT
-  Email viewed by Stephen Pearce (stephen.pearce@segrave.co.uk)
2025-02-12 - 19:19:22 GMT- IP address: 31.94.34.244
-  Document e-signed by Stephen Pearce (stephen.pearce@segrave.co.uk)
Signature Date: 2025-02-12 - 19:20:32 GMT - Time Source: server- IP address: 31.94.34.244
-  Agreement completed.
2025-02-12 - 19:20:32 GMT