

Little Oaks Pre-School

Charity No. 1032642

Trustees' Report and Unaudited Accounts

31 August 2024

Little Oaks Pre-School

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Little Oaks Pre-School
TRUSTEES ANNUAL REPORT

The Trustees present their report and unaudited financial statements for the year ended 31st August 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1032642

Trustees

The following Trustees served during the year:

P.T. Smyth
S. Phadke (Resigned 15 March 2023)
E. Melton
H.K. Atkinson
F. Pastore
S. Patel
J. Hodges
S. Homes
J. Wheeler

Key Management Personnel

Kirsty Johnson – Manager
Debbie Albrighton – Business & Finance Manager

Accountants

Finova Partners Ltd t/a AJR & Co
The Barn
11a Queen Catherine Road
Steeple Claydon
Buckinghamshire
MK18 2PZ

OBJECTIVES AND ACTIVITIES

To enhance the development and education of children under statutory school age (age 2 to 5) in a parent-involving community-based group.

To provide a safe, secure and stimulating environment where the children can develop through talking, observing, planning, questioning experimenting, testing, repeating, reflecting and responding to adults and to each other.

The Trustees have reviewed and follow the guidance issued by both Charity Commission and Ofsted on public benefit. Education of students in line with National Curriculum, extra-curricular activities and events to further develop and educate students

ACHIEVEMENTS AND PERFORMANCE-Please refer to the attached full Trustees report.

Staffing levels remain at pre-pandemic levels, and Helen & Maxine are months away from finalizing their Level 3 Early Years Qualifications, good luck to them both.

Welcome back Jennie who worked in setting before having her daughter and she comes back as a member of bank staff; Jennie holds a Level 3 qualification.

We also recruited one of our long-time student volunteers Marcus as a casual helper to come and help if needed when back from university.

Curriculum

Children attending pre-school are all developing well and making progress in line with their individual stages of development. We offer a broad and varied curriculum of topics and activities including:

- All about me, staying safe, feelings and emotions, keeping healthy, maths, literacy, shapes, and holidays.
- Remembrance Day – inc. village walks to the war memorial and St Michaels & All Angels church for some children.
- Large scale ‘Poppy’ picture was taken to the Methodist church for the service.
- Look up look down and all around- including, space, seasons, habitats and our environment.
- Storytime – back to basics of sharing traditional stories and rhymes.
- Celebrating diversity/Carnival of Culture – celebrating China
- More partnership working with local primary schools – particularly Waddesdon Village Primary School to aid a smooth transition for children in September.

We continue to engage with outside agencies including Early Years, Buckinghamshire Council, support workers, and health visitors. We also work with local area cluster groups as part of the providers in partnership commented it was the best Sports Day ever! Our thanks go to WVPS for allowing us to use their field.

Additional donations:

- Blake Plumbing & Heating donate £300 of the total money raised during our events – we can’t thank them enough for their continued generosity!
- Large donation of pocket money toys from HMA Creative – a local merchandise agency.
- Large donation of toys which we gift to the children at Christmas from Caudwell Youth.

Grant & fundraising monies have been spent on buying new resources that the children can use to further their development including:

- | | |
|-------------------------------------|------|
| • Light up chalk boards | £162 |
| • Plus Plus construction set | £180 |
| • Bamboo Skill Drill | £120 |
| • Multi-coloured whiteboard pencils | £172 |
| • Balance Board | £ 90 |
| • Tonie plus characters | £250 |
| • Storage chests | £110 |
| • Box Time resources | £150 |

In addition to these larger spends we continue to offer highly interactive and stimulating play activities: using a range of resources and materials i.e. beads for threading, paints, sand, sensory play and a variety of themed crafts.

Long Service Award

Claudine – 20 years in January 2024

FINANCIAL REVIEW

The charity had a net deficit in the year of £12,888 (2023: £14,117). A deficit is expected in 2025 unless there are significant donations outside of the charity's government funding.

During the year Little Oaks Pre-school received income from various sources totaling £199,167 (2023: £187,183). Expenditure during the year was £212,055 (2023: £201,300), comprising Charitable Activities of £6,650 (2023: £5,937), indirect charity running costs including staff, premises and administration £205,329 (2023: £194,488), and Raising Funds (cost of generating donations and legacies) £76 (2023: £875).

The assets available are adequate to fulfil the obligations of the charity, with net current assets of £75,749 (2023: £87,222) and fixed assets of £7,564 (2023: £8,979). The trustee feel that the unrestricted reserves of £83,313 (2023: £92,047) is sufficient to cover three months of continuous operations and ceasing operations (including redundancy) in case of delay in funding or possible future closures.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Little Oaks Pre-school is an unincorporated association.

Signed on behalf of the charity's trustees

P.T. Smyth
Trustee
20/06/2025

Independent Examiner's Report to the trustees of Little Oaks Pre-School

I report to the trustees on my examination of the accounts of Little Oaks Pre-School for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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.

Mr Mohsin Khokhar FCCA
Finova Partners Ltd t/a AJR & Co
The Barn
11a Queen Catherine Road
Steeple Claydon
Buckinghamshire
MK18 2PZ
20/06/2025

Little Oaks Pre-School
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	169,506	3,250	172,756	167,492
Charitable activities	4	25,781	-	25,781	13,902
Other trading activities	5	630	-	630	1,058
Other	6	-	-	-	4,731
Total		195,917	3,250	199,167	187,183
Expenditure on:					
Raising funds	7	76	-	76	875
Charitable activities	8	6,650	-	6,650	5,937
Other	9	201,515	3,814	205,329	194,488
Total		208,241	3,814	212,055	201,300
Net gains on investments		-	-	-	-
Net (expenditure)/income	10	(12,324)	(564)	(12,888)	(14,117)
Net (expenditure)/income before other gains/(losses)		(12,324)	(564)	(12,888)	(14,117)
Transfer between funds		(496)	496	-	-
Net movement in funds		(12,820)	(68)	(12,888)	(14,117)
Reconciliation of funds:					
Total funds brought forward		92,047	4,154	96,201	110,318
Transfer between funds (prior year)		4,086	(4,086)	-	-
Total funds brought forward (As Restated)		96,133	68	96,201	110,318
Net movement in funds		(12,820)	(68)	(12,888)	(14,117)
Total funds carried forward		83,313	-	83,313	96,201

Little Oaks Pre-School**BALANCE SHEET**

at 31 August 2024

Charity No. 1032642

		2024	2023
		£	£
Fixed assets			
Tangible assets	12	7,564	8,979
		<u>7,564</u>	<u>8,979</u>
Current assets			
Cash at bank and in hand		77,900	88,872
		<u>77,900</u>	<u>88,872</u>
Creditors: Amount falling due within one year	13	(2,151)	(1,650)
Net current assets		75,749	87,222
Total assets less current liabilities		83,313	96,201
Net assets excluding pension asset or liability		83,814	96,201
Total net assets		<u>83,313</u>	<u>96,201</u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		-	4,154
		<u>-</u>	<u>4,154</u>
Unrestricted funds	14		
General funds		83,313	92,047
		<u>83,313</u>	<u>92,047</u>
Reserves	14		
Total funds		<u>83,313</u>	<u>96,201</u>

Approved by the trustees on 31 August 2024

And signed on their behalf by:

P.T. Smyth

Trustee

20/06/2025

Little Oaks Pre-School
STATEMENT OF CASH FLOWS
for the year ended 31 August 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(12,888)	(14,117)
Adjustments for:		
Depreciation of property, plant and equipment	1,624	1,859
Dividends, interest and rents from investments	-	(4,731)
Increase/(Decrease) in trade and other payables	501	150
Net cash (used in)/provided by operating activities	<u>(10,763)</u>	<u>(16,839)</u>
Cash flows from investing activities		
Purchases of property, plant and equipment	(209)	(3,557)
Dividends, interest and rents from investments	-	4,731
Net cash from investing activities	<u>(209)</u>	<u>1,174</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(10,972)	(15,665)
Cash and cash equivalents at the beginning of the year	88,872	104,537
Cash and cash equivalents at the end of the year	<u>77,900</u>	<u>88,872</u>
Components of cash and cash equivalents		
Cash and bank balances	77,900	88,872
	<u>77,900</u>	<u>88,872</u>

Little Oaks Pre-School
NOTES TO THE ACCOUNTS

for the year ended 31 August 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Fixtures & Fittings	20% Straight Line
Computer Equipment	33.33% Straight Line

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

NOTES TO THE ACCOUNTS

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Little Oaks Pre-School
NOTES TO THE ACCOUNTS

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Statement of Financial Activities - prior year (As restated)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	163,338	4,154	167,492
Charitable activities	13,902	-	13,902
Other trading activities	1,058	-	1,058
Other	4,731	-	4,731
Total	183,029	4,154	187,183
Expenditure on:			
Raising funds	875	-	875
Charitable activities	5,937	-	5,937
Other	189,728	4,760	194,488
Total	196,540	4,760	201,300
Transfer between funds	(674)	674	-
Net income	(14,185)	68	(14,117)
Net income before other gains/(losses)	(14,185)	68	(14,117)
Net movement in funds	(14,185)	68	(14,117)
Reconciliation of funds:			
Total funds brought forward	110,318	-	110,318
Total funds carried forward	96,133	68	96,201

Little Oaks Pre-School
NOTES TO THE ACCOUNTS

3 Income from donations and legacies

	Unrestricted	Restricted	Total	Total
			2024	2023
	£	£	£	£
Donations and gifts from individuals	1,113	-	1,113	562
Donations and gifts from Non-Charitable Organisations	-	-	-	4,154
Revenue grants from government and public bodies	168,393	3,250	171,643	162,776
Revenue grants for COVID-19 (JRS Grants)	-	-	-	-
	<u>169,506</u>	<u>3,250</u>	<u>172,756</u>	<u>167,492</u>

4 Income from charitable activities

	Unrestricted	Total	Total
		2024	2023
	£	£	£
PP - Fees received from Parents	23,580	23,580	13,092
PP - Fees received for student activities	476	476	-
AT - Milk Sales	571	571	373
AT - School Uniform Sales	1,154	1,154	437
	<u>25,781</u>	<u>25,781</u>	<u>13,902</u>

5 Income from other trading activities

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Income from fundraising events	630	630	1,058
	<u>630</u>	<u>630</u>	<u>986</u>

6 Other income

	Unrestricted	Total	Total
		2024	2023
	£	£	£
	-	-	413
	-	-	4,318
	<u>4,731</u>	<u>4,731</u>	<u>-</u>

Little Oaks Pre-School
NOTES TO THE ACCOUNTS

7 Expenditure on raising funds

	Unrestricted	Total	Total
		2024	2023
	£	£	£
<i>Costs of generating voluntary income</i>			
<i>Donations and gifts from individuals</i>	76	76	875
	<u>76</u>	<u>76</u>	<u>875</u>

8 Expenditure on charitable activities

	Unrestricted	Total	Total
		2024	2023
	£	£	£
<i>Expenditure on charitable activities</i>			
PP - Fees received from Parents	2,780	2,780	4,271
AT - Milk Sales	428	728	-
AT - School Uniform Sales	1,717	1,717	303
Student Activities, Trips & Events	1,725	1,725	846
<i>Governance costs</i>			
Annual General Meeting Costs	-	-	517
	<u>6,650</u>	<u>6,650</u>	<u>5,937</u>

9 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Other	95	95	181
Employee costs	172,532	175,198	165,573
Premises costs	20,512	20,512	17,137
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,624	1,624	1,859
General administrative costs	4,592	6,216	7,569
Legal and professional costs	2,160	2,160	2,169
	<u>201,515</u>	<u>205,329</u>	<u>194,488</u>

10 Net (expenditure)/income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,624	1,859

Little Oaks Pre-School
NOTES TO THE ACCOUNTS

11 Staff costs

Salaries and wages	165,189	158,548
Social security costs	3,858	3,158
Pension costs	2,552	2,305
	<u>171,599</u>	<u>164,011</u>

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

12 Tangible fixed assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost or revaluation			
At 1 September 2023	9,746	7,001	16,747
Additions	209	-	209
At 31 August 2024	<u>9,955</u>	<u>7,001</u>	<u>16,956</u>
Depreciation and impairment			
At 1 September 2023	2,512	5,256	7,768
Depreciation charge for the year	990	634	1,624
At 31 August 2024	<u>3,502</u>	<u>5,890</u>	<u>9,392</u>
Net book values			
At 31 August 2024	<u>6,453</u>	<u>1,111</u>	<u>7,564</u>
At 31 August 2023	<u>7,234</u>	<u>1,745</u>	<u>8,979</u>

13 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,650	1,650
Unpaid Pension liability	501	-
	<u>2,151</u>	<u>1,650</u>

Little Oaks Pre-School
NOTES TO THE ACCOUNTS

14 Movement in funds

	At 1 September 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2024 £
Restricted funds:				
Restricted income funds:				
BUCKS CC - PiP Incentive	68	1,000	1,148	(80)
BUCKS CC - Inclusion Funding	-	2,250	2,666	(416)
<i>Total</i>	<u>68</u>	<u>3,250</u>	<u>3,814</u>	<u>(496)</u>
Unrestricted funds:				
General funds	96,133	195,917	(208,241)	83,809
Total funds	<u><u>96,201</u></u>	<u><u>187,183</u></u>	<u><u>(201,300)</u></u>	<u><u>83,313</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

BUCKS CC - PiP Incentive	Funds earmarked to support disadvantaged children.
BUCKS CC - Inclusion Funding	Restricted to staffing costs and training to support children with additional needs

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	7,564	7,564
Net current assets	83,313	83,313
	<u><u>90,877</u></u>	<u><u>90,877</u></u>

Little Oaks Pre-School
NOTES TO THE ACCOUNTS

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2024	2023
	£	£
The pension cost charge to the charity amounted to:	<u>2,552</u>	<u>2,305</u>

Little Oaks Pre-School
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 August 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations and gifts from individuals	1,113	-	1,113	562
Donations and gifts from Non-Charitable Organisations	-	-	-	4,154
Revenue grants from government and public bodies	168,393	3,250	171,643	162,776
Revenue grants for COVID-19 (JRS Grants)	-	-	-	-
	<u>169,506</u>	<u>3,250</u>	<u>172,756</u>	<u>167,492</u>
Charitable activities				
PP - Fees received from Parents	24,056	-	24,056	13,092
AT - Milk Sales	571	-	571	373
AT - School Uniform Sales	1,154	-	1,154	437
	<u>25,781</u>	<u>-</u>	<u>25,781</u>	<u>13,902</u>
Other trading activities				
Income from fundraising events	630	-	630	1,058
	<u>630</u>	<u>-</u>	<u>630</u>	<u>1,058</u>
Other				
	-	-	-	413
	-	-	-	4,318
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,731</u>
Total income and endowments	195,917	3,250	199,167	187,183
Expenditure on:				
Costs of generating donations and legacies				
Donations and gifts from individuals	76	-	76	875
	<u>76</u>	<u>-</u>	<u>76</u>	<u>875</u>
Total of expenditure on raising funds	76	-	76	875
Charitable activities				
PP - Fees received from Parents	2,780	-	2,780	4,271
AT - Milk Sales	428	-	428	-
AT - School Uniform Sales	1,717	-	1,717	303
Student Activities, Trips & Events	1,725	-	1,725	846
	<u>6,650</u>	<u>-</u>	<u>6,650</u>	<u>5,420</u>
Governance costs				

Little Oaks Pre-School

DETAILED STATEMENT OF FINANCIAL ACTIVITIES


Annual General Meeting Costs	-	-	-	517
	-	-	-	517
Total of expenditure on charitable activities	6,650	-	6,650	5,937
Other expenditure	95	-	95	181
	95	-	95	181
Employee costs				
Salaries/wages	162,584	2,605	165,189	158,548
Employer's NIC	3,797	61	3,858	3,158
Pension costs	2,552	-	2,552	2,305
Staff entertainment	363	-	363	585
Staff training	2,036	-	2,036	695
Staff welfare	1,200	-	1,200	282
	172,532	2,666	175,198	165,573
Premises costs				
Rent	14,630	-	14,630	10,107
Rates	361	-	361	-
Premises cleaning	5,406	-	5,406	5,727
Premises repairs and maintenance	115	-	115	1,303
	20,512	-	20,512	17,137
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures & Fittings	634	-	634	889
Depreciation of Computer Equipment	990	-	990	965
Equipment expensed	1,230	1,148	2,378	4,227
General insurances	1,188	-	1,188	1,318
Information and publications	171	-	171	-
Postage and couriers	12	-	12	-
Stationery and printing	497	-	497	639
Subscriptions	903	-	903	715
Telephone, fax and broadband	591	-	591	670
	6,216	1,148	7,364	9,428
Legal and professional costs				
Independent examination fees	1,650	-	1,650	1,650
Other legal and professional costs	323	-	323	519
Advertising	187	-	187	-
	2,160	-	2,160	2,169
Total of expenditure of other costs	201,515	3,814	205,329	194,488
Total expenditure	208,241	3,814	212,055	201,300
Net gains on investments	-	-	-	-
Net (expenditure)/income	(12,324)	(564)	(12,888)	(14,117)

Little Oaks Pre-School

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

Net (expenditure)/income before other gains/(losses)	(12,324)	(564)	(12,888)	(14,117)
Other Gains	-	-	-	-
Net movement in funds	(12,324)	(564)	(12,888)	(14,117)

Signed By

A handwritten signature in black ink that reads "Deborah Albrighton". The first letter 'D' is enclosed in a circle.

Date Signed	2025-06-27 17:45:27
Email	littleoakspreschool@yahoo.co.uk
Printed Name	Deborah Albrighton
IP Address	2a00:23c8:e135:a601:297c:ec01:47a9:d2c3
Browser User Agent	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/137.0.0.0 Safari/537.36
Name of signatory	Debbie Albrighton