REGISTERED COMPANY NUMBER: 07295944
REGISTERED CHARITY NUMBER: 1141729

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

FOR

LITTLE RAINDROPS

Streets Hackett Griffey LLP
Accountants & Business Advisers
31 High Street
Haverhill
Suffolk
CB9 8AD

LITTLE RAINDROPS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

	Page
Reference and Administrative Details	1
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5 to 6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

LITTLE RAINDROPS

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2026

TRUSTEES	J Davey C Tooth
COMPANY SECRETARY	S Raggett
REGISTERED OFFICE	Chapple Drive Haverhill Suffolk CB9 0DU
REGISTERED COMPANY NUMBER	07295944
REGISTERED CHARITY NUMBER	1141729
INDEPENDENT EXAMINER	Streets Hackett Griffey LLP Accountants & Business Advisers 31 High Street Haverhill Suffolk CB9 8AD

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. 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

The charity's objective is to enhance the development and education of children primarily under statutory school age for the benefit of the community.

Public benefit

The charity constitutes a a public benefit entity as defined by FRS102.

The trustees have complied with the duty in Section 4 of the 2006 Charities Act with regard to the public benefit requirement.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charitable activity of the company is the operation of a pre school in accordance with the objective.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources for the charity are by way of fees rendered and local authority grants.

Reserves policy

The funds of the charity are applied in furtherance of it's objectives and aims. It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover temporary timing differences in grant claims and to cover moderate shortfalls.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. The recruitment and appointment of new trustees are in accordance with the constitution of the charity and re-elected at the Annual General Meeting.

Approved by order of the board of trustees on 23 June 2026 and signed on its behalf by:

S Raggett - Secretary

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LITTLE RAINDROPS

Independent examiner's report to the trustees of Little Raindrops ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Jonathan Griffey FCCA CTA

Streets Hackett Griffey LLP
Accountants & Business Advisers
31 High Street
Haverhill
Suffolk
CB9 8AD

25 June 2026

LITTLE RAINDROPS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Local authority grants		199,014	-	199,014	171,721
Fees		50,682	-	50,682	56,226
Other trading activities	2	1,568	-	1,568	2,025
Investment income	3	1,300	-	1,300	1,337
Other income		10,500	-	10,500	5,000
Total		263,064	-	263,064	236,309
EXPENDITURE ON					
Charitable activities					
Operation costs of pre-school		235,162	-	235,162	208,419
NET INCOME		27,902	-	27,902	27,890
RECONCILIATION OF FUNDS					
Total funds brought forward		222,684	-	222,684	194,794
TOTAL FUNDS CARRIED FORWARD		250,586	-	250,586	222,684

The notes form part of these financial statements

LITTLE RAINDROPS

STATEMENT OF FINANCIAL POSITION
31 MARCH 2026

	Notes	Unrestricted fund £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Intangible assets	7	750	-	750	800
Tangible assets	8	46,444	-	46,444	51,605
		47,194	-	47,194	52,405
CURRENT ASSETS					
Debtors	9	1,105	-	1,105	1,142
Cash at bank and in hand		217,071	-	217,071	202,314
		218,176	-	218,176	203,456
CREDITORS					
Amounts falling due within one year	10	(14,784)	-	(14,784)	(22,072)
NET CURRENT ASSETS		203,392	-	203,392	181,384
TOTAL ASSETS LESS CURRENT LIABILITIES		250,586	-	250,586	233,789
CREDITORS					
Amounts falling due after more than one year	11	-	-	-	(11,105)
NET ASSETS		250,586	-	250,586	222,684
FUNDS	13				
Unrestricted funds				250,586	222,684
TOTAL FUNDS				250,586	222,684

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2026 and were signed on its behalf by:

J Davey - Trustee

C Tooth - Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. 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.

Fixtures and fittings - 10% on reducing balance

The policy of the charity is to capitalise fixed asset expenditure greater than £500.

Taxation
The charity is exempt from corporation 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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Fundraising events	1,568	2,025

3. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	1,300	1,337

4. NET INCOME/(EXPENDITURE)

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

	2026	2025
	£	£
Depreciation - owned assets	5,161	5,734
Patents and licences amortisation	50	50

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

6. STAFF COSTS

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

	2026	2025
Childcare & administration	9	9

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

7. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
At 1 April 2025 and 31 March 2026	1,000
AMORTISATION	
At 1 April 2025	200
Charge for year	50
At 31 March 2026	250
NET BOOK VALUE	
At 31 March 2026	750
At 31 March 2025	800

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2025 and 31 March 2026	75,613
DEPRECIATION	
At 1 April 2025	24,008
Charge for year	5,161
At 31 March 2026	29,169
NET BOOK VALUE	
At 31 March 2026	46,444
At 31 March 2025	51,605

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Prepayments	1,105	1,142

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other loans (see note 12)	11,105	16,657
Other creditors	-	1,106
Accruals and deferred income	3,679	4,309
	14,784	22,072

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2026	2025
	£	£
Other loans (see note 12)	-	11,105

12. LOANS

An analysis of the maturity of loans is given below:

	2026	2025
	£	£
Amounts falling due within one year on demand:		
Other loans	11,105	16,657
Amounts falling between one and two years:		
Other loans - 1-2 years	-	11,105

13. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	At 31.3.26
	£	£	£
Unrestricted funds			
General fund	222,684	27,902	250,586
TOTAL FUNDS	222,684	27,902	250,586

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	263,064	(235,162)	27,902
TOTAL FUNDS	263,064	(235,162)	27,902

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	194,794	27,890	222,684
TOTAL FUNDS	194,794	27,890	222,684

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	236,309	(208,419)	27,890
TOTAL FUNDS	236,309	(208,419)	27,890

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

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	194,794	55,792	250,586
TOTAL FUNDS	194,794	55,792	250,586

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	499,373	(443,581)	55,792
TOTAL FUNDS	499,373	(443,581)	55,792

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

LITTLE RAINDROPS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	1,568	2,025
Investment income		
Deposit account interest	1,300	1,337
Charitable activities		
Fees	50,682	56,226
Grants	199,014	171,721
	249,696	227,947
Other income		
Employment Allowance	10,500	5,000
Total incoming resources	263,064	236,309
EXPENDITURE		
Charitable activities		
Wages	174,694	162,572
Social security	19,449	11,668
Pensions	5,009	4,682
Rates and water	1,516	1,515
Insurance	2,656	1,485
Light and heat	1,826	3,972
Telephone	562	496
Postage and stationery	959	636
Sundries	728	581
Trips, prizes & gifts	1,496	1,179
Consumables	2,537	2,263
Equipment purchases	3,424	1,104
Food & Snacks	3,482	3,568
Repairs & maintenance	7,209	3,336
Subscriptions & training	1,542	822
Amortisation	50	50
Depreciation	5,161	5,734
	232,300	205,663
Support costs		
Finance		
Bank charges	102	102
Governance costs		
Accountancy fees	2,760	2,654
Total resources expended	235,162	208,419
Net income	27,902	27,890