



Trustees' Annual Report for the period

From **1st September 2023** Period start date
Period end date

To **31st August 2024**

Charity name: **Little Acorns Pre-School**

Charity registration number: **516523**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The main objectives are to offer a safe and nurturing setting for pre-school children where their learning and development is supported and enhanced through play.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To provide pre-school education for 2-5 year olds within the locality. Fundraisers such as Christmas/leavers parties/concerts/to raise funds for the setting.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The charity employs pre-school staff in proportions required to fulfil legal requirements.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
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Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>We have supported one new member of staff in achieving their apprenticeship.</p> <p>Little Acorns has continued to offer parents open chatter mornings so that they can develop communication skills with their children, this is supported by the offer of resources from the communication trolley which children and parents can take home and explore together.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The financial year has ended on a positive note with a profit rather than a deficit. This will be beneficial in the coming year given the increase in expenses such as wages, national insurance contributions, council tax etc.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We currently have a sufficiency fund to ensure the pre-school could continue to operate for 3 months with no income.
Amount of reserves held	Para 1.22	£92k
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principle sources of funds are fees and government funding for fees. Little Acorns have fundraising events such as Christmas parties and concerts. We have also held a bingo evening and coffee morning this year. Local grants have also supported the pre-school and enabled the updating of toys/resources/play areas.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	The ongoing cost of living crisis has had an impact and Little Acorns are working hard to raise funds/manage spending to enable the setting to continue to provide a high standard pre-school for the local community.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution – Pre-School Learning Alliance
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Registered Charity
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected by Committee of parents.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	All committee members follow a strict induction process including DBS checks, safeguarding training and induction to the setting. Members undertake safeguarding training on an annual basis.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Little Acorns Pre-School
Other name the charity uses	
Registered charity number	516523
Charity's principal address	

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Lindsey Howson	Chairperson		
2	Laura Rayner	Vice Chairperson		
3	Kelly Gouldthorpe	Secretary		
4	Katie Holmes	Treasurer		
5	Amy Argent	Vice Treasurer		
6	Rachel Portess	Fundraiser		
7	Jane King	Fundraiser		
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>KH</i>	
Full name(s)	KATIE HOLMES	
Position (eg Secretary, Chair, etc)	TREASURER	
Date	25/6/2025	



Annual accounts for the period

Period start date

01/09/2023

To

Period end date

31/08/2024

Section A

Statement of financial activities

Guidance Notes

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Resources expended (Note 6)

Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward


Total funds carried forward

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	194,104	-	-	194,104	194,214
S02	-	-	-	-	-
S03	33,545	-	-	33,545	627
S04	1,334	-	-	1,334	278
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	228,983	-	-	228,983	195,119
S08	-	-	-	-	-
S09	215,070	-	-	215,070	194,564
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	215,070	-	-	215,070	194,564
S13	13,913	-	-	13,913	555
S14	-	-	-	-	-
S15	13,913	-	-	13,913	555
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	13,913	-	-	13,913	555
S21	122,695	-	-	122,695	122,140
S22	136,608	-	-	136,608	122,695

LITTLE ACORNS PRE-SCHOOL		Charity No	516523
		Company No	
Annual accounts for the period	01/09/2023	31/08/2024	
Section B Balance sheet			

	Guidance note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	7,697	-	-	7,697	10,433
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	7,697	-	-	7,697	10,433
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	1,247	-	-	1,247	2,253
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	175,481	-	-	175,481	138,958
Total current assets	B10	176,728	-	-	176,728	141,211
Creditors: amounts falling due within one year (Note 20)	B11	47,817	-	-	47,817	28,948
Net current assets/(liabilities)	B12	128,911	-	-	128,911	112,263
Total assets less current liabilities	B13	136,608	-	-	136,608	122,696
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	136,608	-	-	136,608	122,696
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	136,608	-	-	136,608	122,696
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	136,608	-	-	136,608	122,696

Signed by one or tow trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yy
	KATE HOLMES	24/6/25

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the 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 with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes* * -Tick as appropriate

No*

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* * -Tick as appropriate

No*

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* * -Tick as appropriate

No*

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies
2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
Government grants	<p>The charity has received government grants in the reporting period</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
	<p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Grants with performance conditions	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Grants payable without performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Intangible fixed assets	They are valued at cost.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Heritage assets	They are valued at cost.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Heritage assets	They are valued at cost.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Investments	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Stocks and work in progress	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Stocks and work in progress	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>

Current asset investments The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3

Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	227,249	-	-	227,249	194,214
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	227,249	-	-	227,249	194,214
Charitable activities:	Uniform sales	400	-	-	400	627
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	400	-	-	400	627
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	1,334	-	-	1,334	278
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
		Total	1,334	-	-	1,334
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
		Total	-	-	-	-
TOTAL INCOME		228,983	-	-	228,983	195,119

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

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Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

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Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

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Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

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	2017	2016	2015	2014	2013
Operating income	1,234,567	1,123,456	1,012,345	901,234	890,123
Other income	123,456	112,345	101,234	90,123	89,012
Total income	1,358,023	1,235,801	1,113,579	991,357	979,135
Operating expenses	(1,123,456)	(1,012,345)	(901,234)	(890,123)	(890,123)
Other expenses	(123,456)	(112,345)	(101,234)	(90,123)	(89,012)
Total expenses	(1,246,912)	(1,124,690)	(1,002,468)	(980,246)	(979,135)
Income before taxes	111,111	111,111	111,111	111,111	111,111
Tax expense	(22,222)	(22,222)	(22,222)	(22,222)	(22,222)
Net income	88,889	88,889	88,889	88,889	88,889

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		191,582
Government grant 2		-
Government grant 3		-
Other		2,522
	Total	194,104

	Description	Last year £
Government grant 1		159,028
Government grant 2		-
Government grant 3		-
Other		-
	Total	159,028

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Cost of sales	11,385	-	-	11,385	-	-	-	9,859
Administrative expenses	203,685	-	-	203,685	-	-	-	184,704
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	215,070	-	-	215,070	-	-	-	194,563
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	215,070	-	-	215,070	-	-	-	194,563

Other information:

Analysis of expenditure on charitable activities

Analysis of expenditure

Analysis	The year			Last year		
	Invested funds	Reserve funds	Total funds	Invested funds	Reserve funds	Total funds
Expenditure on related trusts:						
Included housing decisions	-	-	-	-	-	-
Included housing projects	-	-	-	-	-	-
Included housing grants	-	-	-	-	-	-
Operating transfer of schemes and social facilities	-	-	-	-	-	-
Staying and training events	-	-	-	-	-	-
Resourcing grants	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-
Operating a trading company	-	-	-	-	-	-
Underpinning non-trusts building activity	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-
Start up costs included in generating new sources of future income	-	-	-	-	-	-
Disposal development costs	-	-	-	-	-	-
Cost of raising schemes	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Partials management costs	-	-	-	-	-	-
Cost of opening investment scheme	-	-	-	-	-	-
Investment education costs	-	-	-	-	-	-
Initial start up property costs	-	-	-	-	-	-
Reallocation property repairs and maintenance charges	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total expenditure on related trusts	-	-	-	-	-	-
Expenditure on the trusts activities:						
Cost of sales	11,528	-	11,528	-	-	11,528
Administrative expenses	202,761	-	202,761	-	-	202,761
	-	-	-	-	-	-
	-	-	-	-	-	-
Total expenditure on charitable activities	214,289	-	214,289	-	-	214,289
Private related items of expense						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total						
Other						
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total other expenditure	214,289	-	214,289	-	-	214,289
TOTAL EXPENDITURE	214,289	-	214,289	-	-	214,289

Other information:
Analysis of expenditure on charitable activities

Section C**Notes to the accounts****Note 10** **Details of certain items of expenditure****10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
434	414
-	-
-	-
409	420

Details of certain items of expenditures

Part III

10.1 Fees for examination of the accounts
 Please provide details of the amount paid for any statutory external auditing of accounts and other services provided by your independent examiner. If nothing was paid, please enter "0" in the appropriate box(es).

The year	The year
1	2
000	000
000	000
000	000
000	000

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example, financial advice, consultancy, accounting services) paid to the independent examiner

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	158,140	137,288
Social security costs	-	-
Pension costs (defined contribution scheme)	4,664	3,738
Other employee benefits	-	-
Total staff costs	162,804	141,026

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

--

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	-	-

Part 11

Part 11 - Staff Costs

Please complete this note if the charity has any employees.

Part 11 - Staff Costs

This year 2018	Last year 2017
152,140	107,228
4,284	4,158
156,424	111,386

Total staff costs

Salaries and wages
Social security costs
Pension costs (defined contribution scheme)
Other employee benefits

This year

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party.

--

Last year

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party.

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £50,000 onwards. If there are no such transactions, please enter '0' in the box provided.

The employees received employee benefits (excluding employer pension costs) for the reporting period of more than £50,000.

--

Band	This year 2018	Last year 2017
£100,000 to £20,000		
£70,000 to £100,000		
£50,000 to £70,000		
£30,000 to £50,000		
£10,000 to £30,000		

This year 2018	Last year 2017

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees see Note 12.

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	4,664	3,738

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

for that year. Provide details
has been determined. If this is different
a multi-employer plan to fund a defined
benefit plan, you must also provide
details on the extent to which the employer
has made contributions
plan. If this is different for that year,
and conditions of the multi-employer
scheme, conditions under the scheme
can be applied to the plan for other
years, describe the extent to which the employer

that is accounted for as a defined contribution plan.

13.3 Please complete this section where the entity participates in a multi-employer defined benefit pension plan

that year, it differs
the reporting entity for that year and
detail and the assumptions. If any of
assumes from the plan's schedule of
Please provide such information as is
plan
contribution plan. If it is a defined benefit
scheme is accounted for as a defined
Please confirm that although the

or control, as stated in the underlying assets and liabilities.

13.4 Please complete this section where the entity participates in a defined benefit pension plan that is subject to

between restricted and unrestricted funds.
defined contribution pension scheme between assets and
Please explain the basis for allocating the liability and expense of

	2014	2013
	2	3
	2014 year	2013 year

amount to contributions recognized in the P&L as an expense

13.5 Please complete this table if a defined contribution pension scheme is reported

defined contribution scheme

Note 13

defined contribution pension scheme or defined benefit scheme accounted for as a



Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	30,268	30,268
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	30,268	30,268

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	-	19,835	19,835
Disposals	-	-	-	-	-
Depreciation	-	-	-	2,735	2,735
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	22,570	22,570

14.3 Net book value

Net book value at the beginning of the year	-	-	-	10,433	10,433
Net book value at the end of the year	-	-	-	7,698	7,698



Table 1: Fixed Assets

Please complete this table if the entity has any fixed assets.

At the end of the year

1	2	3	4	5
Building	Office and other equipment	Plant and motor vehicles	Player, manager and equipment	Total
800,000	100,000	-	-	900,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
800,000	100,000	-	-	900,000

At the beginning of the year

Address

Telephone

Director

Transfer

At end of the year

Table 2: Depreciation and Impairment

1	2	3	4	5
Depreciation	Impairment	Reversal of impairment	Disposal	Transfer
80,000	10,000	-	-	-
-	-	-	-	-
80,000	10,000	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
80,000	10,000	-	-	-

At the beginning of the year

Address

Telephone

Director

Transfer

At end of the year

Table 3: Net Book Value

Net book value at the beginning of the year

800,000	100,000	-	-	900,000
720,000	90,000	-	-	810,000

Net book value at the end of the year

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
0	0
1,247	2,253
0	0
1,247	2,253

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	-

Section 19

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments

19.1 Analysis of debtors

Trade debtors
 Prepayments and accrued income
 Other debtors

This year	Last year
£	£
1,247	2,003
0	0
1,247	2,003
Total	

Total

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors
 Prepayments and accrued income
 Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
Total	

Total

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	47,817	28,948	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	47,817	28,948	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

This year £	Last year £
26,919	30,959
46,079	26,919
- 26,919	- 30,959
46,079	26,919

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year	Last year
£	£
-	-
-	-
175,481	138,958
-	-
175,481	138,958

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

--

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

--

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

--

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

--

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Section A

Independent Examiner's Report

Report to the trustees

LITTLE ACORNS PRE-SCHOOL

On accounts for the year
ended

31 AUGUST 2024

Charity no
(if any)

516523

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2024.

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").

I report in respect of my examination of the Trust'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 confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

Name:

Simon Patrick Davies

Relevant professional
qualification(s) or body
(if any):

IFA

Address:

JONES BURNS DAVIES

6a STATION ROAD, ECKINGTON, SHEFFIELD, S21 4FX

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Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Large empty rectangular box for providing details of items to disclose.