

LITTLE ACORNS PRE-SCHOOL (LEIGH-ON-SEA)

England & Wales · Charity number 1026965

Details

Other names LITTLE ACORNS PLAYGROUP (LEIGH-ON-SEA)

Status Registered

Legal form Other

Registered 1993-10-11

Register [View on the Charity Commission register](#)

Contact

Address The Cabin
Barnard Road
Leigh-On-Sea
SS9 3PH

Phone 07587157595

Email contact@littleacornsleigh.co.uk

Website www.littleacornsleigh.co.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: At Little Acorns Pre-School we are committed to providing a happy, safe, stimulating, caring environment; where children's freedom of choice and imagination are nurtured and their needs and achievements are recognised. We are a member of the pre school learning alliance and registered with Ofsted to take 26 children per session between 18 months and 5 years. We run 10 sessions per week.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£232,694	£196,261	-	-
2024-08-31	£191,919	£181,468	-	-
2023-08-31	£172,183	£169,561	-	-
2022-08-31	£143,690	£140,180	-	-
2021-08-31	£131,270	£134,757	-	-
2020-08-31	£121,859	£141,420	-	-

Trustees

Name	Role	Appointed
Charlotte Jenkins	Chair	2023-08-13
Caitlin Hart		2025-05-07
Chris Brettell		2020-09-30
Georgina Baker		2025-10-13
Jessica Joan Lucey-Wright		2023-01-18
Lorraine Scroope		2025-06-19
Philip Read		2019-11-01

LITTLE ACORNS PRE-SCHOOL (LEIGH-ON-SEA)

England & Wales - Charity number 1026965

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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FOR THE YEAR ENDED 31 AUGUST 2025

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LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Our vision statement is:

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

We aim to:

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

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

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

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

We have regard for the Equality Act 2010.

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

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

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

Significant activities

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

Public benefit

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

ACHIEVEMENTS AND PERFORMANCE

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

Forest school has continued at Belfairs Woods, running four mornings a week. Beach School was introduced at Leigh Beach one morning a week. These enhanced learning environments continue the great offering for the children to spend time outside. These have allowed Little Acorns as a setting to run outside all the time, no matter what the weather, be it in the Cabin of Pre-School, the Beach at Old Leigh or the woodland of Belfairs Woods. Little Acorns also offered three ad-hoc Forest School sessions at Belchamps. It was a great experience for the children and enabled an increase in the overall numbers of children accessing the outdoor learning provision.

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

There were a number of fundraising events throughout the year, raising a total of £2,407.97, the biggest fundraiser was the bunny bounce raising £1,186.40.

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

FINANCIAL REVIEW

Financial position

We are pleased to report that Little Acorns financial position remains healthy and that the pre-school continues on a firm financial footing. At the year end, the pre-school had total reserves of £164,650 (2024: £128,217), of this amount £35,000 (2024: £35,000) has been designated for future contingencies, this leaves an unrestricted fund position of £129,650 (2024: £93,917).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1026965

Principal address

The Cabin
Barnard Road
Leigh on Sea
Essex
SS9 3PH

Trustees

Philip Read
Louise Murphy (resigned 1.6.25)
Chris Brettell (Treasurer)
Emma Fettroll (resigned 1.11.25)
Salina Ventress (resigned 5.5.25)
Charlotte Jenkins (Chair)
Jessica Joan Lucey-Wright
Georgina Baker (appointed 13.10.25)
Lorraine Scroope (appointed 19.6.25)
Caitlin Hart Hart (appointed 7.5.25)

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 28 April 2026 and signed on its behalf by:

 [Charlotte Jenkins \(Apr 30, 2026 12:10:23 GMT+1\)](#)

Charlotte Jenkins (Chair) - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Little Acorns Pre-School (Leigh on Sea) (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Pearce

[Stephen Pearce \(Apr 30, 2026 12:11:40 GMT+1\)](#)

Stephen Pearce ACA FCCA

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

28 April 2026

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,065	-	1,065	988
Charitable activities					
Local authority funding		169,335	-	169,335	147,496
Fees - parents/vouchers		59,336	-	59,336	40,747
Other trading activities	2	2,408	-	2,408	2,182
Investment income	3	550	-	550	506
Total		<u>232,694</u>	<u>-</u>	<u>232,694</u>	<u>191,919</u>
EXPENDITURE ON					
Charitable activities					
Expenditure on charitable activities		<u>196,261</u>	<u>-</u>	<u>196,261</u>	<u>181,468</u>
NET INCOME		36,433	-	36,433	10,451
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>93,217</u>	<u>35,000</u>	<u>128,217</u>	<u>117,766</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>129,650</u></u>	<u><u>35,000</u></u>	<u><u>164,650</u></u>	<u><u>128,217</u></u>

The notes form part of these financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

BALANCE SHEET
31 AUGUST 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	331	-	331	442
CURRENT ASSETS					
Cash at bank and in hand		133,960	35,000	168,960	130,862
CREDITORS					
Amounts falling due within one year	8	(4,641)	-	(4,641)	(3,087)
NET CURRENT ASSETS		<u>129,319</u>	<u>35,000</u>	<u>164,319</u>	<u>127,775</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>129,650</u>	<u>35,000</u>	<u>164,650</u>	<u>128,217</u>
NET ASSETS		<u>129,650</u>	<u>35,000</u>	<u>164,650</u>	<u>128,217</u>
FUNDS	9				
Unrestricted funds				129,650	93,217
Restricted funds				35,000	35,000
TOTAL FUNDS				<u>164,650</u>	<u>128,217</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2026 and were signed on its behalf by:

 Charlotte Jenkins (Apr 30, 2026 12:10:23 GMT+1)

Charlotte Jenkins (Chair) - Trustee

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>2,408</u>	<u>2,182</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>550</u>	<u>506</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

5. STAFF COSTS

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

	2025	2024
Nursery staff	<u>10</u>	<u>11</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	988	-	988
Charitable activities			
Local authority funding	147,496	-	147,496
Fees - parents/vouchers	40,747	-	40,747
Other trading activities	2,182	-	2,182
Investment income	506	-	506
Total	<u>191,919</u>	<u>-</u>	<u>191,919</u>
EXPENDITURE ON			
Charitable activities			
Expenditure on charitable activities	<u>181,468</u>	<u>-</u>	<u>181,468</u>
NET INCOME	10,451	-	10,451
RECONCILIATION OF FUNDS			
Total funds brought forward	82,766	35,000	117,766

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

6.	COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
		_____	_____	_____
	TOTAL FUNDS CARRIED FORWARD	93,217	35,000	128,217
		=====	=====	=====
7.	TANGIBLE FIXED ASSETS			
		Plant and machinery £	Fixtures and fittings £	Computer equipment £
		£	£	£
	COST			
	At 1 September 2024 and 31 August 2025	2,580	13,604	705
		_____	_____	_____
	DEPRECIATION			
	At 1 September 2024	2,573	13,169	705
	Charge for year	2	109	-
		_____	_____	_____
	At 31 August 2025	2,575	13,278	705
		_____	_____	_____
	NET BOOK VALUE			
	At 31 August 2025	5	326	-
		=====	=====	=====
	At 31 August 2024	7	435	-
		=====	=====	=====
8.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			2025	2024
			£	£
	Social security and other taxes		3,711	1,671
	Pension control		-	516
	Accrued expenses		930	900
			_____	_____
			4,641	3,087
			=====	=====
9.	MOVEMENT IN FUNDS			
		At 1.9.24	Net movement in funds	At
		£	£	31.8.25
				£
	Unrestricted funds			
	General fund	93,217	36,433	129,650
	Restricted funds			
	Contingency fund	35,000	-	35,000
		_____	_____	_____
	TOTAL FUNDS	128,217	36,433	164,650
		=====	=====	=====

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,694	(196,261)	36,433
TOTAL FUNDS	<u>232,694</u>	<u>(196,261)</u>	<u>36,433</u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	82,766	10,451	93,217
Restricted funds			
Contingency fund	35,000	-	35,000
TOTAL FUNDS	<u>117,766</u>	<u>10,451</u>	<u>128,217</u>

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

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

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

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	82,766	46,884	129,650
Restricted funds			
Contingency fund	35,000	-	35,000
TOTAL FUNDS	<u>117,766</u>	<u>46,884</u>	<u>164,650</u>

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	424,613	(377,729)	46,884
TOTAL FUNDS	<u>424,613</u>	<u>(377,729)</u>	<u>46,884</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	300	417
Gift aid	765	571
	<hr/> 1,065	<hr/> 988
Other trading activities		
Fundraising events	2,408	2,182
Investment income		
Deposit account interest	550	506
Charitable activities		
Local authority funding	169,335	147,496
Fees - parents/vouchers	59,336	40,747
	<hr/> 228,671	<hr/> 188,243
Total incoming resources	232,694	191,919
 EXPENDITURE		
Charitable activities		
Salaries and staff costs	170,698	151,948
Pensions	2,968	2,460
Rent and insurance	4,399	8,772
Educational equipment	4,357	5,571
Nursery supplies	2,066	2,133
Uniforms and clothing	518	-
Training and recruitment	1,627	1,070
Sundry expenses and subscriptions	1,781	1,443
Travel and trip costs	1,143	1,596
	<hr/> 189,557	<hr/> 174,993
Support costs		
Management		
Telephone and computer costs	1,832	1,396
Printing, postage and stationery	421	861
Repairs and maintenance	891	654
Cleaning, health and safety	1,705	1,743
Payroll fees	814	773
Plant and machinery depreciation	2	3
Fixtures and fittings depreciation	109	145
	<hr/> 5,774	<hr/> 5,575
Governance costs		
Accountancy fees	930	900

This page does not form part of the statutory financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
Total resources expended	196,261	181,468
Net income	36,433	10,451

This page does not form part of the statutory financial statements











Little Acorns Pre-School - Final Accounts Y.E 31.08.2025

Final Audit Report

2026-04-30

Created:	2026-04-28
By:	Stephen Pearce (stephen.pearce@segrave.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAC2lowanGLhY4eFN6UXaKywQ0VdqFPUh

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-  Document created by Stephen Pearce (stephen.pearce@segrave.co.uk)
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-  Signer charlmj20@hotmail.co.uk entered name at signing as Charlotte Jenkins
2026-04-30 - 11:10:21 GMT- IP address: 82.132.229.183
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-  Document e-signed by Stephen Pearce (stephen.pearce@segrave.co.uk)
Signature Date: 2026-04-30 - 11:11:40 GMT - Time Source: server- IP address: 157.231.47.150
-  Agreement completed.
2026-04-30 - 11:11:40 GMT

LITTLE ACORNS PRE-SCHOOL (LEIGH-ON-SEA)

England & Wales - Charity number 1026965

Accounts

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

Segrave & Partners LLP
Chartered Accountants
Turnpike House
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SS9 2UA

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

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OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Our vision statement is:

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

We aim to:

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

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

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We have regard for the Equality Act 2010.

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

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

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

Significant activities

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

Public benefit

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

ACHIEVEMENT AND PERFORMANCE

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

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

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

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

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

FINANCIAL REVIEW

Financial position

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1026965

Principal address

The Cabin
Barnard Road
Leigh on Sea
Essex
SS9 3PH

Trustees

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

Independent Examiner

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

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

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

Philip Read(Chair) - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Little Acorns Pre-School (Leigh on Sea) (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Pearce

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

Stephen Pearce ACA FCCA

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

10 February 2025

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

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

The notes form part of these financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

BALANCE SHEET
31 AUGUST 2024

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

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


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

Philip Read(Chair) - Trustee

The notes form part of these financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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

2. OTHER TRADING ACTIVITIES

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

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	506	285

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

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

	2024	2023
Nursery staff	11	11

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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

9. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

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

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

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

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	364,102	(351,029)	13,073
TOTAL FUNDS	<u>364,102</u>	<u>(351,029)</u>	<u>13,073</u>

10. RELATED PARTY DISCLOSURES

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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

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

This page does not form part of the statutory financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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

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

This page does not form part of the statutory financial statements











Little Acorns Pre-School - Accounts Y.E 31.08.2024

Final Audit Report

2025-02-12

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

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

-  Document created by Stephen Pearce (stephen.pearce@segrave.co.uk)
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-  Signer philip.read@hotmail.co.uk entered name at signing as Philip Read
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2025-02-12 - 18:18:05 GMT
-  Email viewed by Stephen Pearce (stephen.pearce@segrave.co.uk)
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-  Document e-signed by Stephen Pearce (stephen.pearce@segrave.co.uk)
Signature Date: 2025-02-12 - 19:20:32 GMT - Time Source: server- IP address: 31.94.34.244
-  Agreement completed.
2025-02-12 - 19:20:32 GMT

LITTLE ACORNS PRE-SCHOOL (LEIGH-ON-SEA)

England & Wales - Charity number 1026965

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Our vision statement is:

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

We aim to:

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

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

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

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

We have regard for the Equality Act 2010.

We have regard for the Children, Schools and Families Act 2010.

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

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

Significant activities

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

Public benefit

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

ACHIEVEMENT AND PERFORMANCE

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

Forest school was continued at Belfairs woods and this continues to be a great offering for the children to spend time outside. For the first time we also offered 2 days a week forest school at Belchamps. This enabled the children to be outside all the time no matter what the weather. It was a great experience for the children and enabled an increase in the overall numbers cared for. We continued some themed days with King's Coronation and outings to Call of the Wild, Hadleigh castle farm and the Christmas panto.

There were a number of fundraising events including Easter Trail, quiz, book read and a raffle, the largest of these was the book read raising a total of £437.00, the total amount raised by all of the fund raising was £2,657.43.

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

FINANCIAL REVIEW

Financial position

We are pleased to report that Little Acorns financial position remains healthy and that the pre-school continues on a firm financial footing. At the year end, the pre-school had total reserves of £117,766 (2022: £115,144), of this amount £35,000 (2022: £35,000) has been designated for future contingencies, this leaves an unrestricted fund position of £82,766 (2022: £80,144).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1026965

Principal address

The Cabin
Barnard Road
Leigh on Sea
Essex
SS9 3PH

Trustees

Philip Read(Chair)
Louise Murphy
Chris Brettell(Treasurer)
Emma Fettroll
Lucia Wheller (resigned 31.8.23)
Roxanne Keefe (resigned 31.8.23)
Jade Rose(Secretary) (resigned 31.8.23)
Ellie Price (resigned 31.8.23)
Laura Davies (resigned 31.8.23)
Salina Ventress (appointed 4.10.22)
Charlotte Jenkins (appointed 13.8.23)
Jessica Joan Lucey-Wright (appointed 18.1.23)

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 18 June 2024 and signed on its behalf by:

Philip Read

[Philip Read \(Jun 19, 2024 07:02 GMT+1\)](#)

Philip Read(Chair) - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Little Acorns Pre-School (Leigh on Sea) (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Pearce

Stephen Pearce (Jun 19, 2024 08:58 GMT+1)

Stephen Pearce ACA FCCA

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

18 June 2024

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,220	-	1,220	717
Charitable activities					
Local authority funding		97,479	-	97,479	99,076
Fees - parents/vouchers		71,163	-	71,163	41,733
Other trading activities	2	2,036	-	2,036	2,047
Investment income	3	285	-	285	117
Total		<u>172,183</u>	<u>-</u>	<u>172,183</u>	<u>143,690</u>
EXPENDITURE ON					
Charitable activities					
Expenditure on charitable activities		<u>169,561</u>	<u>-</u>	<u>169,561</u>	<u>140,180</u>
NET INCOME		2,622	-	2,622	3,510
RECONCILIATION OF FUNDS					
Total funds brought forward		80,144	35,000	115,144	111,634
TOTAL FUNDS CARRIED FORWARD		<u>82,766</u>	<u>35,000</u>	<u>117,766</u>	<u>115,144</u>

The notes form part of these financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

BALANCE SHEET
31 AUGUST 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	589	-	589	786
CURRENT ASSETS					
Cash at bank and in hand		84,857	35,000	119,857	116,538
CREDITORS					
Amounts falling due within one year	8	(2,680)	-	(2,680)	(2,180)
NET CURRENT ASSETS		<u>82,177</u>	<u>35,000</u>	<u>117,177</u>	<u>114,358</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>82,766</u>	<u>35,000</u>	<u>117,766</u>	<u>115,144</u>
NET ASSETS		<u>82,766</u>	<u>35,000</u>	<u>117,766</u>	<u>115,144</u>
FUNDS	9				
Unrestricted funds				82,766	80,144
Restricted funds				35,000	35,000
TOTAL FUNDS				<u>117,766</u>	<u>115,144</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 June 2024 and were signed on its behalf by:


[Philip Read \(Jun 19, 2024 07:02 GMT+1\)](#)

Philip Read(Chair) - Trustee

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>2,036</u>	<u>2,047</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>285</u>	<u>117</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

5. STAFF COSTS

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

	2023	2022
Nursery staff	<u>11</u>	<u>9</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	717	-	717
Charitable activities			
Local authority funding	99,076	-	99,076
Fees - parents/vouchers	41,733	-	41,733
Other trading activities	2,047	-	2,047
Investment income	117	-	117
Total	<u>143,690</u>	<u>-</u>	<u>143,690</u>
EXPENDITURE ON			
Charitable activities			
Expenditure on charitable activities	<u>140,180</u>	<u>-</u>	<u>140,180</u>
NET INCOME	3,510	-	3,510
RECONCILIATION OF FUNDS			
Total funds brought forward	76,634	35,000	111,634

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund £	Restricted fund £	Total funds £
		<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		80,144	35,000	115,144
		<u> </u>	<u> </u>	<u> </u>
7. TANGIBLE FIXED ASSETS				
	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
COST				
At 1 September 2022 and 31 August 2023	2,580	13,604	705	16,889
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1 September 2022	2,566	12,832	705	16,103
Charge for year	4	193	-	197
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2023	2,570	13,025	705	16,300
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31 August 2023	10	579	-	589
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2022	14	772	-	786
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2023	2022
			£	£
Social security and other taxes			1,357	990
Pension control			453	350
Accrued expenses			870	840
			<u> </u>	<u> </u>
			2,680	2,180
			<u> </u>	<u> </u>
9. MOVEMENT IN FUNDS			Net	At
		At 1.9.22	movement	31.8.23
		£	in funds	£
			£	
Unrestricted funds				
General fund		80,144	2,622	82,766
Restricted funds				
Contingency fund		35,000	-	35,000
TOTAL FUNDS		115,144	2,622	117,766
		<u> </u>	<u> </u>	<u> </u>

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

9. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	76,634	3,510	80,144
Restricted funds			
Contingency fund	35,000	-	35,000
TOTAL FUNDS	<u>111,634</u>	<u>3,510</u>	<u>115,144</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,690	(140,180)	3,510
TOTAL FUNDS	<u>143,690</u>	<u>(140,180)</u>	<u>3,510</u>

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	76,634	6,132	82,766
Restricted funds			
Contingency fund	35,000	-	35,000
TOTAL FUNDS	<u>111,634</u>	<u>6,132</u>	<u>117,766</u>

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	315,873	(309,741)	6,132
TOTAL FUNDS	<u>315,873</u>	<u>(309,741)</u>	<u>6,132</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	697	295
Gift aid	523	422
	<hr/> 1,220	<hr/> 717
Other trading activities		
Fundraising events	2,036	2,047
Investment income		
Deposit account interest	285	117
Charitable activities		
Local authority funding	96,073	99,076
Fees - parents/vouchers	72,569	41,733
	<hr/> 168,642	<hr/> 140,809
Total incoming resources	172,183	143,690
 EXPENDITURE		
Charitable activities		
Salaries and staff costs	145,287	120,310
Pensions	2,221	1,819
Rent and insurance	5,235	5,205
Educational equipment	5,034	2,449
Nursery supplies	2,129	1,480
Training and recruitment	997	440
Sundry expenses and subscriptions	1,268	999
Travel and trip costs	1,086	1,438
	<hr/> 163,257	<hr/> 134,140
Support costs		
Management		
Telephone and computer costs	1,440	1,270
Printing, postage and stationery	1,084	1,064
Repairs and maintenance	1,021	1,056
Cleaning, health and safety	896	744
Payroll fees	796	803
Plant and machinery depreciation	4	5
Fixtures and fittings depreciation	193	258
	<hr/> 5,434	<hr/> 5,200
Governance costs		
Accountancy fees	870	840

This page does not form part of the statutory financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
Total resources expended	169,561	140,180
Net income	2,622	3,510

This page does not form part of the statutory financial statements










Little Acorns Pre-School - Accounts Y.E 31.08.2023

Final Audit Report

2024-06-19

Created:	2024-06-18
By:	Stephen Pearce (stephen.pearce@segrave.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAjLKfGtmaJGog8usuWjI5WCO8h2vD9PXj

"Little Acorns Pre-School - Accounts Y.E 31.08.2023" History

-  Document created by Stephen Pearce (stephen.pearce@segrave.co.uk)
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-  Signer philip.read@hotmail.co.uk entered name at signing as Philip Read
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-  Document e-signed by Stephen Pearce (stephen.pearce@segrave.co.uk)
Signature Date: 2024-06-19 - 07:58:36 GMT - Time Source: server- IP address: 157.231.47.150
-  Agreement completed.
2024-06-19 - 07:58:36 GMT

LITTLE ACORNS PRE-SCHOOL (LEIGH-ON-SEA)

England & Wales - Charity number 1026965

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
FOR
LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Our vision statement is:

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

We aim to:

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

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

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

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

We have regard for the Equality Act 2010.

We have regard for the Children, Schools and Families Act 2010.

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

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

Significant activities

We aim to provide a safe and stimulating environment for the children and parents of Leigh on Sea and the wider area.

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

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

ACHIEVEMENT AND PERFORMANCE

It has been a better year financially this year and as per our planned focus from last years accounts we have managed to get back into the black which has been a great achievement for Little Acorns.

Forest school continued as was and the children continued to enjoy their time outdoors, looking ahead into 2022 - 2023 there is planning for a more permanent forest school as part of a way to enlarge the reach of the charity, children have shown a great interest as have families for September.

We continued with some themed days to which the children have really enjoyed, based around themes of festivals such as Holi and Queens Jubilee.

Little acorns was able to undertake a number of fundraising events, the largest of these was the bunny bounce where the children were able to bounce on a bouncy castle, this raised a total of just over £1,100. The next two highest were the Christmas raffles tickets where there was some great prizes donated by the local community and then finally the sale of Adventure Island tickets. The total amount raised was £3,073.82 so slightly under last year but still a good achievement.

FINANCIAL REVIEW

Financial position

We are pleased to report that Little Acorns financial position remains healthy and that the pre-school continues on a firm financial footing. At the year end, the pre-school had total reserves of £115,144 (2021: £111,634), of this amount £35,000 (2021: £35,000) has been designated for future contingencies, this leaves an unrestricted fund position of £80,144 (2021: £76,634).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1026965

Principal address

The Cabin
Barnard Road
Leigh on Sea
Essex
SS9 3PH

Trustees

Philip Read(Chair)
Kate Johnson (resigned 31.7.22)
Lynsey Warman (resigned 31.7.22)
Louise Murphy
Chris Brettell(Treasurer)
Emma Fettroll (appointed 29.11.21)
Lucia Wheller (appointed 26.11.21)
Roxanne Keefe
Jade Rose(Secretary)
Ellie Price
Laura Davies
Salina Ventress (appointed 4.10.22)

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 19 May 2023 and signed on its behalf by:

Philip Read

Philip Read (May 22, 2023 11:45 GMT+1)

Philip Read(Chair) - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Little Acorns Pre-School (Leigh on Sea) (the Trust) for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Pearce

Stephen Pearce (May 22, 2023 11:47 GMT+1)

Stephen Pearce ACA FCCA

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

19 May 2023

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		717	-	717	892
Charitable activities					
Local authority funding		99,076	-	99,076	88,750
Fees - parents/vouchers		41,733	-	41,733	38,884
Other trading activities	2	2,047	-	2,047	2,602
Investment income	3	117	-	117	142
Total		<u>143,690</u>	<u>-</u>	<u>143,690</u>	<u>131,270</u>
EXPENDITURE ON					
Charitable activities					
Expenditure on charitable activities		140,180	-	140,180	134,408
Other		-	-	-	349
Total		<u>140,180</u>	<u>-</u>	<u>140,180</u>	<u>134,757</u>
NET INCOME/(EXPENDITURE)		3,510	-	3,510	(3,487)
RECONCILIATION OF FUNDS					
Total funds brought forward		76,634	35,000	111,634	115,121
TOTAL FUNDS CARRIED FORWARD		<u>80,144</u>	<u>35,000</u>	<u>115,144</u>	<u>111,634</u>

The notes form part of these financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

BALANCE SHEET
31 AUGUST 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	786	-	786	1,049
CURRENT ASSETS					
Cash at bank and in hand		81,538	35,000	116,538	115,075
CREDITORS					
Amounts falling due within one year	8	(2,180)	-	(2,180)	(4,490)
NET CURRENT ASSETS		<u>79,358</u>	<u>35,000</u>	<u>114,358</u>	<u>110,585</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>80,144</u>	<u>35,000</u>	<u>115,144</u>	<u>111,634</u>
NET ASSETS		<u>80,144</u>	<u>35,000</u>	<u>115,144</u>	<u>111,634</u>
FUNDS	9				
Unrestricted funds				80,144	76,634
Restricted funds				35,000	35,000
TOTAL FUNDS				<u>115,144</u>	<u>111,634</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 May 2023 and were signed on its behalf by:

Philip Read

Philip Read (May 22, 2023 11:45 GMT+1)

Philip Read(Chair) - Trustee

The notes form part of these financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>2,047</u>	<u>2,602</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>117</u>	<u>142</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

5. STAFF COSTS

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

	2022	2021
Nursery staff	<u>9</u>	<u>9</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	892	-	892
Charitable activities			
Local authority funding	88,750	-	88,750
Fees - parents/vouchers	38,884	-	38,884
Other trading activities	2,602	-	2,602
Investment income	142	-	142
Total	<u>131,270</u>	<u>-</u>	<u>131,270</u>
EXPENDITURE ON			
Charitable activities			
Expenditure on charitable activities	134,408	-	134,408
Other	349	-	349
Total	<u>134,757</u>	<u>-</u>	<u>134,757</u>
NET INCOME/(EXPENDITURE)	(3,487)	-	(3,487)

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £	
 RECONCILIATION OF FUNDS				
Total funds brought forward	80,121	35,000	115,121	
	<hr/>	<hr/>	<hr/>	
TOTAL FUNDS CARRIED FORWARD	<u>76,634</u>	<u>35,000</u>	<u>111,634</u>	
 7. TANGIBLE FIXED ASSETS				
	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2021 and 31 August 2022	2,580	13,604	705	16,889
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 September 2021	2,561	12,574	705	15,840
Charge for year	5	258	-	263
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2022	2,566	12,832	705	16,103
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 August 2022	14	772	-	786
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2021	19	1,030	-	1,049
	<hr/>	<hr/>	<hr/>	<hr/>
 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
		2022 £	2021 £	
Social security and other taxes		990	3,351	
Pension control		350	329	
Accrued expenses		840	810	
		<hr/>	<hr/>	
		<u>2,180</u>	<u>4,490</u>	
 9. MOVEMENT IN FUNDS				
	At 1.9.21 £	Net movement in funds £	At 31.8.22 £	
Unrestricted funds				
General fund	76,634	3,510	80,144	
Restricted funds				
Contingency fund	35,000	-	35,000	
	<hr/>	<hr/>	<hr/>	
TOTAL FUNDS	<u>111,634</u>	<u>3,510</u>	<u>115,144</u>	

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,690	(140,180)	3,510
TOTAL FUNDS	<u>143,690</u>	<u>(140,180)</u>	<u>3,510</u>

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	80,121	(3,487)	76,634
Restricted funds			
Contingency fund	35,000	-	35,000
TOTAL FUNDS	<u>115,121</u>	<u>(3,487)</u>	<u>111,634</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131,270	(134,757)	(3,487)
TOTAL FUNDS	<u>131,270</u>	<u>(134,757)</u>	<u>(3,487)</u>

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

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	80,121	23	80,144
Restricted funds			
Contingency fund	35,000	-	35,000
TOTAL FUNDS	<u>115,121</u>	<u>23</u>	<u>115,144</u>

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2022

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	274,960	(274,937)	23
TOTAL FUNDS	<u>274,960</u>	<u>(274,937)</u>	<u>23</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	295	506
Gift aid	422	386
	<hr/> 717	<hr/> 892
Other trading activities		
Fundraising events	2,047	2,602
Investment income		
Deposit account interest	117	142
Charitable activities		
Local authority funding	99,076	88,750
Fees - parents/vouchers	41,733	38,884
	<hr/> 140,809	<hr/> 127,634
Total incoming resources	143,690	131,270
 EXPENDITURE		
Charitable activities		
Salaries and staff costs	120,310	117,689
Pensions	1,819	2,065
Rent and insurance	5,205	1,301
Educational equipment	2,449	2,086
Nursery supplies	1,480	1,967
Training and recruitment	440	1,179
Sundry expenses and subscriptions	999	181
Travel and trip costs	1,438	554
	<hr/> 134,140	<hr/> 127,022
Support costs		
Management		
Telephone and computer costs	1,270	1,104
Printing, postage and stationery	1,064	2,390
Repairs and maintenance	1,056	1,390
Cleaning, health and safety	744	850
Payroll fees	803	842
Plant and machinery depreciation	5	6
Fixtures and fittings depreciation	258	343
	<hr/> 5,200	<hr/> 6,925
Governance costs		
Accountancy fees	840	810

This page does not form part of the statutory financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	2022 £	2021 £
Total resources expended	140,180	134,757
Net income/(expenditure)	3,510	(3,487)

This page does not form part of the statutory financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH-ON-SEA)

England & Wales - Charity number 1026965

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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FOR THE YEAR ENDED 31 AUGUST 2021

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LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Our vision statement is:

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

We aim to:

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

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

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

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

We have regard for the Equality Act 2010.

We have regard for the Children, Schools and Families Act 2010.

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

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

Significant activities

We aim to provide a safe and stimulating environment for the children and parents of Leigh on Sea and the wider area.

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

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

ACHIEVEMENT AND PERFORMANCE

Due to the pandemic again this year it has been a tough environment for Little Acorns. We have continued to put our stakeholders first and have achieved a lot. The pre-school remained open at all times and the number of Covid cases due to the excellent measures put in place by the staff were kept to a minimum. The staff continued with the excellent communication within social media to ensure parents were kept up to date with the children's activities within the setting. With the Covid restrictions opening up at times we have managed to complete a number of fund raising events. These events include the Christmas Pantomime, raffles, book read and also celebrated the 30 years of Little Acorns and had a fundraising event for this. We also continued to sell Sea life Centre and Adventure Island tickets. Our largest fundraising event was the raffle. Overall through all the fundraising, the amount raised was £3,768.

Little Acorns continued to ensure the children had an enjoyable experience at the setting. Forest school was a large contributor to this. The setting also had a number of other themed days in which the children thrived.

This year we have also been consciously trying to minimise the effect of the pandemic on the pre-school finances and this can be seen in the results compared to last year. The setting increased its opening hours to include Friday afternoons to help with this. Next year we will focus heavily on reducing the small funding deficit at the pre-school.

The committee are aware of our legal and financial obligations to Ofsted, the Charity Commission, the local authority and other statutory organisations.

FINANCIAL REVIEW

Financial position

We are pleased to report that Little Acorns financial position remains healthy and that the pre-school continues on a firm financial footing. At the year end, the pre-school had total reserves of £111,634 (2020: £115,121), of this amount £35,000 (2020: £35,000) has been designated for future contingencies, this leaves an unrestricted fund position of £76,634 (2020: £80,121).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1026965

Principal address

The Cabin
Barnard Road
Leigh on Sea
Essex
SS9 3PH

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021


Trustees

Charlotte Head(Treasurer) (resigned 1.9.20)
Philip Read(Chair)
Louise Seymour(Secretary) (resigned 29.9.20)
Kate Johnson
Louise Romanis (resigned 29.9.20)
Lynsey Warman
Louise Murphy
Chris Brettell(Treasurer) (appointed 30.9.20)
Emma Fettroll (appointed 29.11.21)
Lucia Wheller (appointed 26.11.21)
Roxanne Keefe (appointed 30.9.20)
Jade Rose(Secretary) (appointed 30.9.20)
Ellie Price (appointed 30.9.20)
Laura Davies (appointed 30.9.20)

Independent Examiner

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

Approved by order of the board of trustees on 10 May 2022 and signed on its behalf by:


Philip Read (May 14, 2022 16:03 GMT+1)

Philip Read(Chair) - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Little Acorns Pre-School (Leigh on Sea) (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

10 May 2022

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		892	-	892	1,107
Charitable activities					
Local authority funding		88,750	-	88,750	90,131
Fees - parents/vouchers		38,884	-	38,884	25,935
Other trading activities	2	2,602	-	2,602	4,352
Investment income	3	142	-	142	334
Total		<u>131,270</u>	<u>-</u>	<u>131,270</u>	<u>121,859</u>
EXPENDITURE ON					
Charitable activities					
Expenditure on charitable activities		134,408	-	134,408	140,953
Other		349	-	349	467
Total		<u>134,757</u>	<u>-</u>	<u>134,757</u>	<u>141,420</u>
NET INCOME/(EXPENDITURE)		<u>(3,487)</u>	<u>-</u>	<u>(3,487)</u>	<u>(19,561)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		80,121	35,000	115,121	134,682
TOTAL FUNDS CARRIED FORWARD		<u>76,634</u>	<u>35,000</u>	<u>111,634</u>	<u>115,121</u>

The notes form part of these financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

BALANCE SHEET
31 AUGUST 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	1,049	-	1,049	1,398
CURRENT ASSETS					
Debtors	8	-	-	-	2,545
Cash at bank and in hand		80,075	35,000	115,075	111,958
		<u>80,075</u>	<u>35,000</u>	<u>115,075</u>	<u>114,503</u>
CREDITORS					
Amounts falling due within one year	9	(4,490)	-	(4,490)	(780)
		<u>75,585</u>	<u>35,000</u>	<u>110,585</u>	<u>113,723</u>
NET CURRENT ASSETS					
		<u>75,585</u>	<u>35,000</u>	<u>110,585</u>	<u>113,723</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>76,634</u>	<u>35,000</u>	<u>111,634</u>	<u>115,121</u>
NET ASSETS		<u>76,634</u>	<u>35,000</u>	<u>111,634</u>	<u>115,121</u>
FUNDS	10				
Unrestricted funds				76,634	80,121
Restricted funds				<u>35,000</u>	<u>35,000</u>
TOTAL FUNDS				<u>111,634</u>	<u>115,121</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 May 2022 and were signed on its behalf by:


Philip Read (May 14, 2022 16:03 GMT+1)

Philip Read(Chair) - Trustee

The notes form part of these financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	2,602	4,352
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	142	334
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

5. STAFF COSTS

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

	2021	2020
Nursery staff	9	9
	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,107	-	1,107
Charitable activities			
Local authority funding	90,131	-	90,131
Fees - parents/vouchers	25,935	-	25,935
Other trading activities	4,352	-	4,352
Investment income	334	-	334
	<u> </u>	<u> </u>	<u> </u>
Total	121,859	-	121,859
EXPENDITURE ON			
Charitable activities			
Expenditure on charitable activities	140,953	-	140,953
Other	467	-	467

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £	
Total	141,420	-	141,420	
NET INCOME/(EXPENDITURE)	(19,561)	-	(19,561)	
RECONCILIATION OF FUNDS				
Total funds brought forward	99,682	35,000	134,682	
TOTAL FUNDS CARRIED FORWARD	<u>80,121</u>	<u>35,000</u>	<u>115,121</u>	
7. TANGIBLE FIXED ASSETS				
	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2020 and 31 August 2021	2,580	13,604	705	16,889
DEPRECIATION				
At 1 September 2020	2,555	12,231	705	15,491
Charge for year	6	343	-	349
At 31 August 2021	<u>2,561</u>	<u>12,574</u>	<u>705</u>	<u>15,840</u>
NET BOOK VALUE				
At 31 August 2021	<u>19</u>	<u>1,030</u>	<u>-</u>	<u>1,049</u>
At 31 August 2020	<u>25</u>	<u>1,373</u>	<u>-</u>	<u>1,398</u>
8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			2021 £	2020 £
Other debtors			<u>-</u>	<u>2,545</u>

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	3,351	-
Pension control	329	-
Accrued expenses	810	780
	<u>4,490</u>	<u>780</u>

10. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	80,121	(3,487)	76,634
Restricted funds			
Contingency fund	35,000	-	35,000
	<u>115,121</u>	<u>(3,487)</u>	<u>111,634</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	131,270	(134,757)	(3,487)
	<u>131,270</u>	<u>(134,757)</u>	<u>(3,487)</u>

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	99,682	(19,561)	80,121
Restricted funds			
Contingency fund	35,000	-	35,000
	<u>134,682</u>	<u>(19,561)</u>	<u>115,121</u>

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,859	(141,420)	(19,561)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>121,859</u>	<u>(141,420)</u>	<u>(19,561)</u>

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	99,682	(23,048)	76,634
Restricted funds			
Contingency fund	35,000	-	35,000
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>134,682</u>	<u>(23,048)</u>	<u>111,634</u>

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	253,129	(276,177)	(23,048)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>253,129</u>	<u>(276,177)</u>	<u>(23,048)</u>

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	506	556
Gift aid	386	551
	<hr/>	<hr/>
	892	1,107
Other trading activities		
Fundraising events	2,602	4,352
Investment income		
Deposit account interest	142	334
Charitable activities		
Local authority funding	88,750	90,131
Fees - parents/vouchers	38,884	25,935
	<hr/>	<hr/>
	127,634	116,066
	<hr/>	<hr/>
Total incoming resources	131,270	121,859
EXPENDITURE		
Charitable activities		
Salaries and staff costs	117,689	113,574
Pensions	2,065	4,134
Rent and insurance	1,301	4,385
Educational equipment	2,086	1,630
Nursery supplies	1,967	1,845
Training and recruitment	1,179	2,168
Sundry expenses	181	397
Travel and trip costs	554	4,698
	<hr/>	<hr/>
	127,022	132,831
Support costs		
Management		
Telephone and computer costs	1,104	997
Printing, postage and stationery	2,390	1,651
Repairs and maintenance	1,390	3,176
Cleaning, health and safety	850	689
Payroll fees	842	829
Plant and machinery depreciation	6	9
Carried forward	6,582	7,351

This page does not form part of the statutory financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	2021	2020
	£	£
Management		
Brought forward	6,582	7,351
Fixtures and fittings depreciation	343	458
	<hr/>	<hr/>
	6,925	7,809
Governance costs		
Accountancy fees	810	780
	<hr/>	<hr/>
Total resources expended	134,757	141,420
	<hr/>	<hr/>
Net expenditure	<u>(3,487)</u>	<u>(19,561)</u>

This page does not form part of the statutory financial statements

Little Acorns Pre-School Accounts

Final Audit Report

2022-05-14

Created:	2022-05-10
By:	Stephen Pearce (stephen.pearce@segrave.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAvHWGwbKVTUoaQ31mEXn8xtbki2YO7zrj

"Little Acorns Pre-School Accounts" History

-  Document created by Stephen Pearce (stephen.pearce@segrave.co.uk)
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-  Document emailed to Philip Read (philip.read@hotmail.co.uk) for signature
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Signature Date: 2022-05-14 - 15:03:41 GMT - Time Source: server- IP address: 188.222.82.118
-  Agreement completed.
2022-05-14 - 15:03:41 GMT

LITTLE ACORNS PRE-SCHOOL (LEIGH-ON-SEA)

England & Wales - Charity number 1026965

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

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Independent Examiner's Report	4
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Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

Our vision statement is:

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

We aim to:

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

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

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

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

We have regard for the Equality Act 2010.

We have regard for the Children, Schools and Families Act 2010.

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

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

Significant activities

We aim to provide a safe and stimulating environment for the children and parents of Leigh on Sea and the wider area.

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

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

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

ACHIEVEMENT AND PERFORMANCE

Little Acorns has continued to contribute and put a lot of focus on the stake holders and the local community. This year has been a difficult year with the first half going well with support for a number of activities completed by little acorns, including Coffee morning, Santa's Letters, Christmas Pantomime, Christmas Party which were all good activities and fundraisers. Selling Adventure Island and Sealife Centre tickets remains our most successful fundraiser, with further events such as Bunny Bounce child sponsorship and the Christmas party raffle, contributing to a total sum raised of over £4,352.

Little Acorns also had an OFSTED audit during March and achieved an outstanding grade which is an exceptional achievement and a real credit to all the staff at the pre-school. The second half of the year from March onwards was heavily impacted by the pandemic which put a stop to a lot of the activities that normally would take place. The staff at the pre-school did a fantastic job during the first pandemic of looking after the key worker children safely as well as ensuring the involvement of the children not attending. This was done by the good use of social media through stories being read, a group staff dance routine, regular updates on ways to help on mental health and many more activities. These fantastic efforts helped all of our children and parents to manage through the pandemic.

During this time and once fully open again the pre-school put in numerous and very effective measures to reduce the risks with regards to Covid 19. The pandemic had a massive effect on our ability to fund raise and caused the pre-school to lose a significant amount of money during the year. The pre-school used the government furlough scheme to try and minimise this affect.

The committee are aware of our legal and financial obligations to Ofsted, The Charity Commission, the local authority and other statutory organisations.

FINANCIAL REVIEW

Financial position

We are pleased to report that Little Acorns financial position remains healthy and that the pre-school continues on a firm financial footing. At the year end, the pre-school had total reserves of £115,121 (2019: £134,682), of this amount £35,000 (2019: £35,000) has been designated for future contingencies, this leaves an unrestricted fund position of £80,121 (2019: £99,682).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1026965

Principal address

The Cabin
Barnard Road
Leigh on Sea
Essex
SS9 3PH

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

Trustees

Jessica Ellis(Chair) (resigned 31.3.20)
Salina Ventress (resigned 31.10.19)
Charlotte Head(Treasurer) (appointed 1.9.19)
Philip Read(Chair) (appointed 1.4.20)
Louise Seymour(Secretary)
Kate Johnson
Louise Romanis
Lynsey Warman
Jessica Wright (resigned 31.8.20)
Louise Murphy

Independent Examiner

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

Approved by order of the board of trustees on 15 June 2021 and signed on its behalf by:

Philip Read

Philip Read (Jun 17, 2021 13:20 GMT+1)

Philip Read(Chair) - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Little Acorns Pre-School (Leigh on Sea) (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

15 June 2021

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,107	-	1,107	937
Charitable activities					
Local authority funding		90,131	-	90,131	84,006
Fees - parents/vouchers		25,935	-	25,935	40,583
Other trading activities	2	4,352	-	4,352	7,041
Investment income	3	334	-	334	281
Total		<u>121,859</u>	<u>-</u>	<u>121,859</u>	<u>132,848</u>
EXPENDITURE ON					
Charitable activities					
Expenditure on charitable activities		140,953	-	140,953	120,050
Other		467	-	467	623
Total		<u>141,420</u>	<u>-</u>	<u>141,420</u>	<u>120,673</u>
NET INCOME/(EXPENDITURE)		<u>(19,561)</u>	<u>-</u>	<u>(19,561)</u>	<u>12,175</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		99,682	35,000	134,682	122,507
TOTAL FUNDS CARRIED FORWARD		<u>80,121</u>	<u>35,000</u>	<u>115,121</u>	<u>134,682</u>

The notes form part of these financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

BALANCE SHEET
31 AUGUST 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	7	1,398	-	1,398	1,865
CURRENT ASSETS					
Debtors	8	2,545	-	2,545	-
Cash at bank and in hand		76,958	35,000	111,958	133,597
		<u>79,503</u>	<u>35,000</u>	<u>114,503</u>	<u>133,597</u>
CREDITORS					
Amounts falling due within one year	9	(780)	-	(780)	(780)
		<u>78,723</u>	<u>35,000</u>	<u>113,723</u>	<u>132,817</u>
NET CURRENT ASSETS					
		<u>80,121</u>	<u>35,000</u>	<u>115,121</u>	<u>134,682</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>80,121</u>	<u>35,000</u>	<u>115,121</u>	<u>134,682</u>
NET ASSETS					
		<u>80,121</u>	<u>35,000</u>	<u>115,121</u>	<u>134,682</u>
FUNDS	10				
Unrestricted funds				80,121	99,682
Restricted funds				35,000	35,000
TOTAL FUNDS				<u>115,121</u>	<u>134,682</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 June 2021 and were signed on its behalf by:

Philip Read

Philip Read (Jun 17, 2021 13:20 GMT+1)

Philip Read(Chair) - Trustee

The notes form part of these financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	4,352	7,041
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	334	281
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

5. STAFF COSTS

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

	2020	2019
Nursery staff	9	11
	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	937	-	937
Charitable activities			
Local authority funding	84,006	-	84,006
Fees - parents/vouchers	40,583	-	40,583
Other trading activities	7,041	-	7,041
Investment income	281	-	281
	<u> </u>	<u> </u>	<u> </u>
Total	132,848	-	132,848
EXPENDITURE ON			
Charitable activities			
Expenditure on charitable activities	120,050	-	120,050
Other	623	-	623

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Total	120,673	-	120,673
NET INCOME	12,175	-	12,175
RECONCILIATION OF FUNDS			
Total funds brought forward	87,507	35,000	122,507
TOTAL FUNDS CARRIED FORWARD	<u>99,682</u>	<u>35,000</u>	<u>134,682</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2019 and 31 August 2020	2,580	13,604	705	16,889
DEPRECIATION				
At 1 September 2019	2,546	11,773	705	15,024
Charge for year	9	458	-	467
At 31 August 2020	<u>2,555</u>	<u>12,231</u>	<u>705</u>	<u>15,491</u>
NET BOOK VALUE				
At 31 August 2020	<u>25</u>	<u>1,373</u>	<u>-</u>	<u>1,398</u>
At 31 August 2019	<u>34</u>	<u>1,831</u>	<u>-</u>	<u>1,865</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	<u>2,545</u>	<u>-</u>

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Accrued expenses	780	780

10. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	99,682	(19,561)	80,121
Restricted funds			
Contingency fund	35,000	-	35,000
TOTAL FUNDS	<u>134,682</u>	<u>(19,561)</u>	<u>115,121</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	121,859	(141,420)	(19,561)
TOTAL FUNDS	<u>121,859</u>	<u>(141,420)</u>	<u>(19,561)</u>

Comparatives for movement in funds

	At 1.9.18	Net movement in funds	At 31.8.19
	£	£	£
Unrestricted funds			
General fund	87,507	12,175	99,682
Restricted funds			
Contingency fund	35,000	-	35,000
TOTAL FUNDS	<u>122,507</u>	<u>12,175</u>	<u>134,682</u>

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,848	(120,673)	12,175
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>132,848</u>	<u>(120,673)</u>	<u>12,175</u>

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

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	87,507	(7,386)	80,121
Restricted funds			
Contingency fund	35,000	-	35,000
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>122,507</u>	<u>(7,386)</u>	<u>115,121</u>

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	254,707	(262,093)	(7,386)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>254,707</u>	<u>(262,093)</u>	<u>(7,386)</u>

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2020

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	556	128
Gift aid	551	809
	<hr/>	<hr/>
	1,107	937
Other trading activities		
Fundraising events	4,352	7,041
Investment income		
Deposit account interest	334	281
Charitable activities		
Local authority funding	90,131	86,006
Fees - parents/vouchers	25,935	38,583
	<hr/>	<hr/>
	116,066	124,589
Total incoming resources	<hr/>	<hr/>
	121,859	132,848
EXPENDITURE		
Charitable activities		
Salaries and staff costs	113,574	87,637
Pensions	4,134	2,171
Rent and insurance	4,385	5,225
Educational equipment	1,630	1,796
Nursery supplies	1,845	1,973
Training and recruitment	2,168	3,516
Sundry expenses	397	202
Travel and trip costs	4,698	7,377
	<hr/>	<hr/>
	132,831	109,897
Support costs		
Management		
Telephone and computer costs	997	1,362
Printing, postage and stationery	1,651	1,730
Repairs and maintenance	3,176	4,824
Cleaning, health and safety	689	738
Payroll fees	829	590
Plant and machinery depreciation	9	12
Carried forward	7,351	9,256

This page does not form part of the statutory financial statements

LITTLE ACORNS PRE-SCHOOL (LEIGH ON SEA)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	2020 £	2019 £
Management		
Brought forward	7,351	9,256
Fixtures and fittings depreciation	458	611
	<hr/>	<hr/>
	7,809	9,867
Governance costs		
Accountancy fees	780	780
Bank charges	-	129
	<hr/>	<hr/>
	780	909
Total resources expended	<hr/>	<hr/>
	141,420	120,673
Net (expenditure)/income	<hr/>	<hr/>
	(19,561)	12,175
	<hr/>	<hr/>

This page does not form part of the statutory financial statements