

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Acorn 2 Oak Pre School

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for the Year Ended 31 March 2025

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The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of the Statement of Recommended (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

(England and Wales)

### **Registered Charity number**

1029700

### **Registered office**

Acorn 2 Oak Pre School  
Dryden Road  
Ipswich  
Suffolk  
IP1 6QD

### **Trustees**

S Wardrop  
C Knights  
J Brittain (appointed 22.5.24)  
K Claydon (appointed 22.5.24)  
K Noble (appointed 22.5.24)  
J Williams  
M Pearson  
J Compton

*Charlotte Knights*

Approved by order of the board of trustees on ..... and signed on its behalf  
by:

22 Jul 2025

.....  
Trustee

**Independent examiner's report to the trustees of Acorn 2 Oak Pre School ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Alistair Porter FMAAT  
Suffolk Tax Accountants Ltd  
9 Byford Court  
Crockatt Road  
Hadleigh  
Suffolk  
IP7 6RD

22 Jul 2025

Date: .....

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		187,050	158,251
Other trading activities	2	26,606	25,878
Investment income	3	<u>715</u>	<u>672</u>
<b>Total</b>		<u>214,371</u>	<u>184,801</u>
 <b>EXPENDITURE ON</b>			
Raising funds		160,112	145,550
Other		<u>29,978</u>	<u>20,896</u>
<b>Total</b>		<u>190,090</u>	<u>166,446</u>
 <b>NET INCOME</b>		24,281	18,355
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		86,761	68,406
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u>111,042</u>	<u>86,761</u>

The notes form part of these financial statements

Balance Sheet  
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	346	-
<b>CURRENT ASSETS</b>			
Debtors	9	110	-
Cash at bank and in hand		<u>113,441</u>	<u>88,632</u>
		113,551	88,632
<b>CREDITORS</b>			
Amounts falling due within one year	10	(2,855)	(1,871)
		<u>110,696</u>	<u>86,761</u>
<b>NET CURRENT ASSETS</b>			
		<u>110,696</u>	<u>86,761</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		111,042	86,761
<b>NET ASSETS</b>		<u>111,042</u>	<u>86,761</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>111,042</u>	<u>86,761</u>
<b>TOTAL FUNDS</b>		<u>111,042</u>	<u>86,761</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

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

The financial statements were approved by the Board of Trustees and authorised for issue on  
*Charlotte Knights*.....and were signed on its behalf by:

22 Jul 2025

.....  
Trustee

## **1. ACCOUNTING POLICIES**

### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, and the amount can be quantified with reasonable accuracy.

### **Resources expended**

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 headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

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

Fixtures and fittings                      - 25% on reducing balance

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

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

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

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

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**2. OTHER TRADING ACTIVITIES**

	31.3.25	31.3.24
	£	£
Fundraising events	4,215	3,278
Fee Income	<u>22,391</u>	<u>22,600</u>
	<u>26,606</u>	<u>25,878</u>

**3. INVESTMENT INCOME**

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>715</u>	<u>672</u>

**4. NET INCOME/(EXPENDITURE)**

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	8	-
Other operating leases	<u>-</u>	<u>138</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. STAFF COSTS**

	31.3.25	31.3.24
	£	£
Wages and salaries	<u>152,354</u>	<u>138,085</u>
	<u>152,354</u>	<u>138,085</u>

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

	31.3.25	31.3.24
	9	9
Total	<u>9</u>	<u>9</u>

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	158,251
Other trading activities	25,878
Investment income	<u>672</u>
<b>Total</b>	<u>184,801</u>
 <b>EXPENDITURE ON</b>	
Raising funds	145,550
Other	<u>20,896</u>
<b>Total</b>	<u>166,446</u>
 <b>NET INCOME</b>	18,355
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	68,406
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>86,761</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**8. TANGIBLE FIXED ASSETS**

Fixtures  
and  
fittings  
£

**COST**

At 1 April 2024

578

Additions

354

At 31 March 2025

932**DEPRECIATION**

At 1 April 2024

578

Charge for year

8

At 31 March 2025

586**NET BOOK VALUE**

At 31 March 2025

346

At 31 March 2024

-**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.3.25

31.3.24

£

£

Other Debtors

110-**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.3.25

31.3.24

£

£

Social security and other taxes

1,655

1,145

Other creditors

-

526

Accrued expenses

1,2002002,8551,871

**11. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	86,761	24,281	111,042
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>86,761</u>	<u>24,281</u>	<u>111,042</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	214,371	(190,090)	24,281
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>214,371</u>	<u>(190,090)</u>	<u>24,281</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	68,406	18,355	86,761
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>68,406</u>	<u>18,355</u>	<u>86,761</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	184,801	(166,446)	18,355
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>184,801</u>	<u>(166,446)</u>	<u>18,355</u>

## 11. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	68,406	42,636	111,042
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>68,406</u>	<u>42,636</u>	<u>111,042</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 £
<b>Unrestricted funds</b>			
General fund	399,172	(356,536)	42,636
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>399,172</u>	<u>(356,536)</u>	<u>42,636</u>

## 12. RELATED PARTY DISCLOSURES

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

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	187,050	158,251
<b>Other trading activities</b>		
Fundraising events	4,215	3,278
Fee Income	<u>22,391</u>	<u>22,600</u>
	26,606	25,878
<b>Investment income</b>		
Deposit account interest	<u>715</u>	<u>672</u>
<b>Total incoming resources</b>	214,371	184,801
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	7,758	7,465
Wages	<u>152,354</u>	<u>138,085</u>
	160,112	145,550
<b>Other</b>		
Computer costs	1,499	738
Cleaning	1,855	1,609
Travel	<u>-</u>	<u>48</u>
	3,354	2,395
<b>Support costs</b>		
<b>Management</b>		
Rates and water	1,403	1,248
Insurance	5,712	6,321
Light and heat	3,060	1,871
Telephone	1,243	1,138
Postage and stationery	777	1,073
Training	1,298	1,268
Staff welfare	<u>1,331</u>	<u>961</u>
	14,824	13,880

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
<b>Management Finance</b>		
Bank charges	357	359
Fixtures and fittings	8	-
HMRC interest	<u>1</u>	<u>-</u>
	366	359
<b>Information technology</b>		
Repairs and renewals	2,623	2,417
<b>Other</b>		
Exceptional items	6,017	-
<b>Governance costs</b>		
Other operating leases	-	138
Accountancy fees	2,554	1,356
Legal fees	<u>240</u>	<u>351</u>
	<u>2,794</u>	<u>1,845</u>
Total resources expended	<u>190,090</u>	<u>166,446</u>
<b>Net income</b>	<u>24,281</u>	<u>18,355</u>



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#### Parties involved with this document

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Tue, 22nd Jul 2025 8:13:31 BST	Mrs Charlotte Knights signed the envelope (94.7.162.147)
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