

Charity registration number: 1031114

Little Acorns Pre-School

Annual Report and Financial Statements

for the year ended 31 August 2025

Little Acorns Pre-School
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for the year ended 31 August 2025

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Little Acorns Pre-School

Reference and Administration Details for the year ended 31 August 2025

Charity name	Little Acorns Pre-School
Charity registration number	1031114
Registered office	140 Sidegate Lane Ipswich IP4 4JD
Trustees	Stephen Watt (Chair) Zoe Knights (Secretary) Sandra Butler Elizabeth Murton Naraine Herbert Charlotte Summers Jamie Lipscombe Samantha Lawrence Heidi Garwood Lucia Richardson
Accountant	The Laurel Partnership Ltd 16 Broad Street Eye Suffolk IP23 7AF
Independent Examiner	Matthew Aldous The Laurel Partnership Ltd 16 Broad Street Eye Suffolk IP23 7AF

Little Acorns Pre-School
Trustees' Report
For the year ended 31 August 2025

Objectives and Activities

The purposes of the charity 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.

The main activities of the charity in relation to the purposes described above are providing pre school education to children under 5.

The Trustees are aware of the need to give regard to the Charity Commission's public benefit guidance. The Pre-School is open to any children between the ages of 2 years and 4 years in the Ipswich area.

Achievements and Performance

Providing pre school education to 60 children from the local community. We organised a fayre and a sponsored walk to raise money for our pre-school. The local library (let's talk reading) came in to read and play educational games with the children.

We arranged an afternoon tea party on Mother's Day for our children's parents to enjoy.

Financial Review

Little Acorns Preschool is committed to maintaining financial reserves to ensure the stability and continuity of our services. The reserves are maintained to:

1. Cover redundancy liabilities in the event of closure.
2. Ensure continuity of service provision during unexpected circumstances, such as illness or maternity leave.
3. Support running costs during periods of lower income or funding adjustments.
4. Replace equipment and carry out necessary maintenance.
5. Facilitate relocation if required.

The reserves will consist of:

- Redundancy reserves sufficient to meet statutory redundancy liabilities;
- General contingency reserves: We strive to ensure there is equivalent to one term's (one-third of annual) total expenditure, excluding maintenance and depreciation. However, we will ensure there is a minimum of 20% of the annual turnover held as general contingency reserve.

Management of Reserves:

1. Monitoring: The reserves level will be reviewed annually by the committee at the financial year-end.
2. Adjustments: If reserves fall below the target level, efforts will be made to restore them through increased fundraising, earned income, or reduced expenditure. Excess reserves will be utilized to enhance the preschool's quality of provision.
3. Separate account: Reserves will be held in a dedicated savings account, separate from day-to-day operational funds. Redundancy liabilities reserve will be held separately from general contingency reserve funds.
4. Transparency: Information about the reserves policy and the level of reserves held will be included in the Trustees' Annual Report.
5. Review: This policy will be reviewed annually to ensure it remains aligned with the preschool's needs and financial circumstances.

Little Acorns Pre-School
Trustees' Report
for the year ended 31 August 2025

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The unrestricted reserves held at 31 August 2025 are £158,991 (2024: £148,714), which the Trustees consider to be in line with the current policy and sufficient to meet its current obligations.

Structure, Governance and Management

The charity is an unincorporated association, governed by model constitution as adopted on 1st April 1985, and as amended on 7th October 1999, 12th May 2003 and 22nd October 2012.

The charity is managed by the officers and other trustees, who are elected by the charity each year at the annual general meeting. Members may join and be accepted by co-opted members .

The trustees who served during the year are as follows:

Stephen Watt (Chair)
Zoe Knights (secretary)
Samantha Lawrence (resigned 17 November 2025)
Sandra Butler
Elizabeth Murton
Naraine Herbert (resigned 17 November 2025)
Charlotte Summers
Jamie Lipscombe (resigned 17 November 2025)
Heidi Garwood


Declaration:

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

Signed on their behalf by:

Signature: 
Full name: Stephen Watt
Position: Chair

Stephen Watt (May 14, 2026, 9:23am)


Zoe Knights
Secretary

Zoe Knights (May 14, 2026, 10:56am)

Date: 12 May 2026

Little Acorns Pre-School

Independent Examiner's Report
for the year ended 31 August 2025

I report to the trustees on my examination of the accounts of Little Acorns Pre-School (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 2011 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 13 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.

Matthew Aldous

Matthew Aldous (May 14, 2026, 11:01am)
Matthew Aldous

12 May 2026

16 Broad Street
Eye
Suffolk
IP23 7AF

Little Acorns Pre-School

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 August 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources					
Donations and legacies	1	197,456	348	197,804	241,930
Charitable activities		17,246	-	17,246	33,191
Other income		1,601	-	1,601	2,291
				-	
Total incoming resources		216,303	348	216,651	277,412
Resources expended					
Costs of raising funds		-	-	-	-
Expenditure on charitable activities	2	192,821	348	193,169	235,098
Administrative expenses	3	13,205	-	13,205	6,376
Total resources expended		206,026	348	206,374	241,474
Net income/(expenditure) for the period		10,277	-	10,277	35,938
Transfers between funds		-	-	-	-
Net movement in funds		10,277	-	10,277	35,938
Reconciliation of funds					
Total funds brought forward		148,714	-	148,714	112,776
Total funds carried forward		158,991	-	158,991	148,714

The notes on pages 7 to 10 form an integral part of these financial statements

Little Acorns Pre-School

Balance Sheet as at the 31 August 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	4		<u>26,392</u>		<u>24,341</u>
Current assets					
Trade debtors		24		-	
Prepayments & accrued income	5	1,186		994	
Cash at bank and in hand		<u>133,983</u>		<u>124,579</u>	
			135,193		125,573
Current liabilities					
Trade creditors		-		-	
Other creditors	6	920		-	
Accruals and deferred income	7	1,674		1,200	
			<u>(2,594)</u>		<u>(1,200)</u>
Net Current Assets			<u>132,599</u>		<u>124,373</u>
Net Assets			<u>158,991</u>		<u>148,714</u>
The funds of the charity:					
Restricted funds			-		-
Unrestricted funds			<u>158,991</u>		<u>148,714</u>
Total charity funds			<u>158,991</u>		<u>148,714</u>

These accounts are exempt from audit under the Charities Act 2011 and the Trustees have not requested an audit.

These accounts were approved by the Trustees on 12 May 2026 and signed on their behalf by:



Stephen Watt (May 14, 2026, 9:23am)
Stephen Watt (Chair)



Zoe Knights (May 14, 2026, 10:56am)
Zoe Knights (Secretary)

Little Acorns Pre-School

Notes to the Financial Statements for the year ended 31 August 2025

1 Accounting policies

Basis of preparation: These financial statements have been prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and the Charities Act 2011.

Fund Accounting: General funds are unrestricted funds which are available for use at the discretion of the Trustees. Restricted funds are applied in accordance with the wishes of the donor.

Income is credited to the Statement of Financial Activities where the charity is legally entitled to the income and the amount can be qualified with accuracy.

Expenditure is charged to the Statement of Financial Activities on an accruals basis and is inclusive of irrecoverable VAT. Depreciation is provided at an annual rate of 25% straight line on equipment capitalised in the accounts.

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Buildings: 10% straight line method

Little Acorns Pre-School

Notes to the Financial Statements for the year ended 31 August 2025

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1 Donations and legacies:

	2025	2024
	£	£
Donations and gifts	898	6,984
Grants	196,906	234,946
	<u>197,804</u>	<u>241,930</u>

2 Expenditure on Charitable Activities

	2025	2024
	£	£
Staff costs	176,453	211,956
Session costs	7,285	10,380
Premises	6,483	10,237
Repairs & maintenance	2,948	2,525
	<u>193,169</u>	<u>235,098</u>

3 Administrative Expenses

	2025	2024
	£	£
Office expenses	7,123	2,274
Accountancy & independent examination	1,680	1,200
Depreciation	4,402	2,902
	<u>13,205</u>	<u>6,376</u>

Little Acorns Pre-School

Notes to the Financial Statements for the year ended 31 August 2025

.....Continued

4 Tangible fixed assets

	2025	2024
	£	£
Buildings:		
Cost brought forward	29,018	17,751
Additions	753	11,267
	<u>29,771</u>	<u>29,018</u>
Cost carried forward		
Depreciation brought forward	4,677	1,775
Charge in the year	2,977	2,902
	<u>7,654</u>	<u>4,677</u>
Depreciation carried forward		
Net book value	<u>22,117</u>	<u>24,341</u>

	2025	2024
	£	£
Equipment:		
Cost brought forward	-	-
Additions	5,700	-
	<u>5,700</u>	<u>-</u>
Cost carried forward		
Depreciation brought forward	-	-
Charge in the year	1,425	-
	<u>1,425</u>	<u>-</u>
Depreciation carried forward		
Net book value	<u>4,275</u>	<u>-</u>

5 Prepayments and accrued income

	2025	2024
	£	£
Prepayments	1,186	994
	<u>1,186</u>	<u>994</u>

6 Other creditors

	2025	2024
	£	£
Payroll taxes	920	-
	<u>920</u>	<u>-</u>

Little Acorns Pre-School

Notes to the Financial Statements
for the year ended 31 August 2025

.....Continued

7 Accruals and deferred income

	2025	2024
	£	£
Accruals	1,674	1,200
	<hr/>	<hr/>
	1,674	1,200



Issuer The Laurel Partnership Ltd

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Parties involved with this document

Document processed	Party + Fingerprint
Thu, 14th May 2026 9:23:11 BST	Stephen Watt - Signer (5bd7805d2f4f4b9c74d6f53b420ec544)
Thu, 14th May 2026 10:56:03 BST	Zoe Knights - Signer (d9f0fe8f4a3a270419be0878ffd86905)
Thu, 14th May 2026 11:01:16 BST	Matthew Aldous - Signer (40bcff8a232bf57a422f19900f3209ba)

Audit history log

Date	Action
Tue, 12th May 2026 14:04:02 BST	Envelope generated by Denise Hallinan (176.35.189.101)
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Tue, 12th May 2026 14:32:48 BST	Sent the envelope to Stephen Watt (stephenlittleacorns@gmail.com) for signing (176.35.189.101)
Tue, 12th May 2026 14:32:49 BST	Document emailed to stephenlittleacorns@gmail.com
Thu, 14th May 2026 9:20:38 BST	Stephen Watt opened the document email. (66.249.93.78)
Thu, 14th May 2026 9:20:53 BST	Stephen Watt viewed the envelope (89.35.25.155)
Thu, 14th May 2026 9:23:12 BST	Stephen Watt signed the envelope (89.35.25.155)
Thu, 14th May 2026 9:23:12 BST	Sent the envelope to Zoe Knights (zoelittleacorns@gmail.com) for signing (89.35.25.155)
Thu, 14th May 2026 9:23:12 BST	Document emailed to zoelittleacorns@gmail.com
Thu, 14th May 2026 10:52:09 BST	Zoe Knights opened the document email. (172.224.227.11)
Thu, 14th May 2026 10:52:26 BST	Zoe Knights viewed the envelope (81.102.104.168)
Thu, 14th May 2026 10:56:03 BST	Zoe Knights signed the envelope (81.102.104.168)
Thu, 14th May 2026 10:56:03 BST	Sent the envelope to Matthew Aldous (matthew@thelaurelpartnership.co.uk) for signing (81.102.104.168)
Thu, 14th May 2026 10:56:05 BST	Document emailed to matthew@thelaurelpartnership.co.uk
Thu, 14th May 2026 10:56:20 BST	Matthew Aldous opened the document email. (104.28.40.143)

Thu, 14th May 2026 11:01:01 BST	Matthew Aldous viewed the envelope (176.35.189.101)
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Thu, 14th May 2026 11:01:16 BST	This envelope has been signed by all parties (176.35.189.101)
Thu, 14th May 2026 11:01:16 BST	Signed document confirmation emailed to stephenlittleacorns@gmail.com (176.35.189.101)
Thu, 14th May 2026 11:01:16 BST	Signed document confirmation emailed to zoelittleacorns@gmail.com (176.35.189.101)
Thu, 14th May 2026 11:01:16 BST	Signed document confirmation emailed to matthew@thelaurelpartnership.co.uk (176.35.189.101)
Thu, 14th May 2026 11:01:16 BST	Signed document confirmation emails have been sent to all parties. Document URL: https://api.signable.app/shareable/envelope?t=e3b23ed8-5135-45d5-a088-c19781de9b81 (176.35.189.101)