

**LITTLE OAKS PRE-SCHOOL STOKE FERRY  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2025**

# Little Oaks Pre-School Stoke Ferry

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# **Little Oaks Pre-School Stoke Ferry**

## **Trustees' Report For The Year Ended 31 July 2025**

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The trustees present their report and the financial statements for the year ended 31 July 2025.

### **Reference and Administrative Details**

#### **Trustees**

Mrs Alexandra Smith - Chair (appointed 27/02/2025)  
Mrs Hannah Chan - Treasurer (appointed 27/02/2025)  
Mrs Lara Evans - Secretary  
Mrs Sophie Clarkson  
Mrs Rebecca Harrison  
Mrs Sarah Whistler

#### **Charity Number**

01068134

#### **Principal Address**

47 Wretton Road  
Stoke Ferry  
Kings Lynn  
Norfolk  
PE33 9QJ

#### **Independent Examiner**

Simon Skull  
Simark & Co  
FFA, FTA  
Belmont House  
20 King Street  
Thetford  
Norfolk  
IP24 2AP

**Little Oaks Pre-School Stoke Ferry  
Trustees' Report (continued)  
For The Year Ended 31 July 2025**

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**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mrs Alexandra Smith

Trustee

28th January 2026

**Little Oaks Pre-School Stoke Ferry**  
**Independent Examiner's Report to the Trustees of Little Oaks Pre-School Stoke Ferry**  
**For The Year Ended 31 July 2025**

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I report to the trustees on my examination of the accounts of Little Oaks Pre-School Stoke Ferry (the Trust) for the year ended 31 July 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 contents 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.

Simon Skull  
28th January 2026  
Belmont House  
20 King Street  
Thetford  
Norfolk  
IP24 2AP

**Little Oaks Pre-School Stoke Ferry**  
**Statement of Financial Activities**  
**For The Year Ended 31 July 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>			
Charitable activities:			
Charitable Activities		130,892	142,373
Other trading activities	3	711	556
Investments	4	408	178
		<u>132,011</u>	<u>143,107</u>
<b>EXPENDITURE ON:</b>			
Charitable activities:			
Charitable Activities	6	(135,207)	(143,205)
<b>NET EXPENDITURE</b>		<u>(3,196)</u>	<u>(98)</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(3,196)</u>	<u>(98)</u>
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		63,592	63,690
<b>TOTAL FUNDS CARRIED FORWARD</b>	14	<u><u>60,396</u></u>	<u><u>63,592</u></u>

The notes on pages 6 to 9 form part of these financial statements.

**Little Oaks Pre-School Stoke Ferry**  
**Statement of Financial Position**  
**As At 31 July 2025**

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	11	18,510	19,409
		<u>18,510</u>	<u>19,409</u>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		42,336	44,840
		<u>42,336</u>	<u>44,840</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	12	(450)	(657)
		<u>(450)</u>	<u>(657)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		41,886	44,183
		<u>41,886</u>	<u>44,183</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		60,396	63,592
		<u>60,396</u>	<u>63,592</u>
<b>NET ASSETS</b>		60,396	63,592
		<u>60,396</u>	<u>63,592</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		60,396	63,592
		<u>60,396</u>	<u>63,592</u>
<b>TOTAL FUNDS</b>	14	60,396	63,592
		<u>60,396</u>	<u>63,592</u>

On behalf of the board

Mrs Alexandra Smith  
Trustee  
28th January 2026

Mrs Hannah Chan  
Trustee

The notes on pages 6 to 9 form part of these financial statements.

# Little Oaks Pre-School Stoke Ferry

## Notes to the Financial Statements

### For The Year Ended 31 July 2025

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#### 1. General Information

Little Oaks Pre-School Stoke Ferry is an unincorporated charity registered with the Charity Commission, registered charity number 01068134. The principal address is 47 Wretton Road, Stoke Ferry, Kings Lynn, Norfolk, PE33 9QJ.

#### 2. Accounting Policies

##### 2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

##### 2.2. Tangible Fixed Assets and Depreciation

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 bases:

Freehold	No Depreciation
Fixtures & Fittings	15% Reducing Balance

##### 2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

#### 3. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Fundraising events	677	325
Shop income	34	231
	<u>711</u>	<u>556</u>

#### 4. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	408	178
	<u>408</u>	<u>178</u>

#### 5. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	899	938
	<u>899</u>	<u>938</u>



**Little Oaks Pre-School Stoke Ferry**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

**6. Analysis of Expenditure**

	<b>2025</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activities	9,025	126,182	135,207
	<b>2024</b>		
	<b>Activities undertaken directly</b>	<b>Support costs (see note 7)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable Activities	7,681	135,524	143,205

**7. Support Costs**

	<b>2025</b>
	<b>Charitable Activities</b>
	<b>£</b>
Employee costs	112,972
Premises expenses	6,282
General administration	5,419
Depreciation	899
Interest payable	209
Governance costs	401
	<b>126,182</b>
	<b>2024</b>
	<b>Charitable Activities</b>
	<b>£</b>
Employee costs	108,950
Premises expenses	20,007
General administration	5,223
Depreciation	938
Governance costs	406
	<b>135,524</b>

**8. Independent Examiner's Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	240	240
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<b>240</b>	<b>240</b>

**Little Oaks Pre-School Stoke Ferry**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

**9. Staff Costs**

Staff costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	111,073	106,972
Other pension costs	1,279	1,211
	<u>112,352</u>	<u>108,183</u>

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

**10. Average Number of Employees**

Average number of employees during the year was: 6 (2024: 6)

**11. Tangible Assets**

	<b>Land &amp; Property</b>		
	<b>Freehold</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 August 2024	13,414	29,376	42,790
As at 31 July 2025	<u>13,414</u>	<u>29,376</u>	<u>42,790</u>
<b>Depreciation</b>			
As at 1 August 2024	-	23,381	23,381
Provided during the period	-	899	899
As at 31 July 2025	<u>-</u>	<u>24,280</u>	<u>24,280</u>
<b>Net Book Value</b>			
As at 31 July 2025	<u>13,414</u>	<u>5,096</u>	<u>18,510</u>
As at 1 August 2024	<u>13,414</u>	<u>5,995</u>	<u>19,409</u>

**12. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	417
Accruals and deferred income	450	240
	<u>450</u>	<u>657</u>

**13. Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,279 (2024: £1,211).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

**Little Oaks Pre-School Stoke Ferry**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 July 2025**

**14. Movement in Funds**

	As at 1 August 2024	Income	Expenditure	As at 31 July 2025
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	63,592	132,011	(135,207)	60,396
<b>Total funds</b>	<u>63,592</u>	<u>132,011</u>	<u>(135,207)</u>	<u>60,396</u>

	As at 1 August 2023	Income	Expenditure	As at 31 July 2024
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	63,690	143,107	(143,205)	63,592
<b>Total funds</b>	<u>63,690</u>	<u>143,107</u>	<u>(143,205)</u>	<u>63,592</u>

**15. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**16. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**Little Oaks Pre-School Stoke Ferry**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 31 July 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Charitable Activities:</b>		
<b>Charitable Activities</b>		
Income from charitable activities - Fees	18,757	27,707
Education Grant	112,135	114,666
	<u>130,892</u>	<u>142,373</u>
<b>Other trading activities</b>		
Fundraising events	677	325
Uniform	34	231
	<u>711</u>	<u>556</u>
<b>Investments</b>		
Bank interest receivable	408	178
	<u>408</u>	<u>178</u>
	<u>132,011</u>	<u>143,107</u>
<b>EXPENDITURE ON:</b>		
<b>Charitable Activities:</b>		
<b>Charitable Activities</b>		
Purchases	(9,025)	(7,681)
Wages and salaries	(111,073)	(106,972)
Employers pensions	(1,279)	(1,211)
Staff training	(620)	(767)
Rates	(518)	(1,258)
Light and heat	(2,115)	(1,865)
Repairs and maintenance	(1,523)	(14,621)
Cleaning	(2,126)	(2,263)
Insurance	(1,448)	(1,138)
Licence & fees	(240)	(326)
Stationery	(1,493)	(911)
Advertising and marketing costs	(1,045)	(1,399)
Telecommunications and data costs	(540)	(1,087)
Independent examiner's fees	(240)	(240)
Subscriptions	(47)	(122)
Sundry expenses	(366)	-
Depreciation of fixtures and fittings	(899)	(938)
Bank charges	(209)	-
Accountancy fees	(401)	(406)
	<u>(135,207)</u>	<u>(143,205)</u>
	<u>(135,207)</u>	<u>(143,205)</u>
<b>NET EXPENDITURE</b>	<u>(3,196)</u>	<u>(98)</u>