

**Little Sparks Preschool  
Trustees' Annual Report and Accounts  
For the year ended 31 August 2024**

---

## **1. Reference and Administrative Details**

**Charity Name:** Little Sparks Preschool

**Registered Charity Number:** 1079011

**Governing Document:** Constitution adopted 6 November 2014, amended June 2018

**Charity's Principal Address:**

Little Sparks Preschool  
Knowland Grove  
Norwich  
Norfolk  
NR5 8YB

**Trustees during the year:**

- **Karen Rowley – Chair** (17 July 2018)
- **Jacqueline Walker – Secretary** (26 April 2012)
- **Karen Chapman – Treasurer** (20 April 2021)

**Independent Examiner:**

Abacus Accountancy, The Willows, Ipswich Road, Long Stratton, NR15 2TG

---

## **2. Structure, Governance and Management**

Little Sparks Preschool is an unincorporated association, governed by its constitution. The charity is run by a management committee whose members act as trustees.

Trustees are responsible for:

- Ensuring compliance with the governing document
- Overseeing safeguarding, finances, and operational management
- Preparing annual reports and accounts
- Ensuring activities further the charity's aims

**Trustee Appointment and Induction**

New trustees are proposed and seconded at the AGM, subject to DBS checks. Trustees receive induction including access to policies, safeguarding procedures, and governance responsibilities.

**Organisational Structure and Networks**

The preschool:

- Encourages parental participation in group activities
- Supports families through referrals to external agencies
- Promotes the Healthy Smiles teeth-cleaning programme
- Works cooperatively with statutory and voluntary bodies

Conflicts of interest are managed in accordance with the constitution.

---

### **3. Objectives and Activities**

#### **Charitable Aim**

As stated in the governing document:

“To advance the education of children below compulsory school age in Norwich by providing safe and satisfying group play in which parents have the right to take part, and by encouraging charitable activities through which parents may help children.”

#### **Public Benefit Statement**

The trustees confirm they have complied with their duties under the Charities Act 2011 regarding public benefit.

#### **Main Activities**

- The preschool provides:
  - EYFS-aligned early years provision for children aged 2–5
  - Access to 15–30 funded hours
  - Progress monitoring via developmental strands, Wellcomm assessments, and SEN pathways
  - Strong parental engagement in children’s learning
- 

### **4. Achievements and Performance**

#### **Educational Outcomes**

Children’s progress was tracked across communication, personal/emotional development, and physical skills.

Where children required additional support, staff worked closely with families and external professionals, ensuring early intervention.

#### **SEND and Inclusion Work**

Significant work took place this year supporting children with EHCP processes and additional needs. Staff engaged with occupational therapists, inclusion teams, and multi-agency professionals.

#### **Family Support and Multi-Agency Work**

Families were signposted for early help where needed to prevent escalation to children’s services.

#### **Transitions to School**

Staff liaised with local primary schools to support transitions, including sharing assessments and preparing children for Reception.

---

## **5. Financial Review for the Year Ended 31 August 2024**

### **Income**

Total income for the year was £138,331, an increase of £30,734 from last year's £107,597.

Breakdown:

- Norfolk County Council Funding: £135,692 (2023: £102,777)
- Fees & Lunch Money: £2,639 (2023: £4,820)

The increase reflects higher funded hour allocations and growing occupancy later in the year, although fee income fell due to a shift towards fully funded places.

### **Expenditure**

Total expenditure was £116,933, compared with £119,205 last year.

Key changes:

- Payroll: £82,376 (down from £92,944)
  - reflects staffing changes and delayed recruitment.
- Rent: £25,125 (up from £15,075)
  - increase is due to timing differences in payment, not a change in rent.
- Toys & Educational Supplies: £2,388 (newly separated category)
- Consumables: £180 (2023: £2,128)
  - reflects revised categorisation and reallocation of items.

### **Net Surplus**

The charity generated a net surplus of £21,398, compared with a deficit of £11,608 in the previous year.

### **Year-End Reserves**

Total cash funds at year-end were £97,187, up from £75,789.  
Unrestricted funds increased to £57,578 (2023: £36,180).

### **Designated Funds**

Of the unrestricted funds, £39,609 has been designated by trustees to cover potential closure costs, including:

- staff redundancy liabilities
- lease exit commitments
- essential overheads

This designation is reviewed annually.

### **Principal Risks**

- Filling spaces in both rooms
- Recruiting qualified staff

- Attracting new trustees
- Lease uncertainties linked to changes in school leadership

Risk controls include safeguarding procedures, regular financial oversight, and active monitoring of staffing and enrolment levels.

---

## **6. Plans for the Future**

The charity intends to:

- Continue developing high-quality EYFS provision
  - Strengthen family engagement
  - Maintain strong SEND practice
  - Promote oral health through the Healthy Smiles Programme
  - Address challenges around recruitment and occupancy
  - Review designated reserves annually
- 

## **7. Statement of Trustees' Responsibilities**

Trustees are responsible for preparing the TAR and accounts, safeguarding assets, ensuring funds are used solely for charitable purposes, and keeping proper financial records.

---

## **8. Notes to the Accounts**

### **1. Basis of Accounting**

These accounts are prepared on a receipts and payments basis in accordance with Charity Commission guidance for non-company charities.

### **2. Fund Accounting**

All funds are unrestricted.

Within these, the trustees have designated a portion for specific purposes. Designated funds remain under the trustees' control and may be reallocated.

### **3. Designated Funds**

At year-end, the trustees designated £39,609 of unrestricted reserves to cover potential closure costs, including redundancy liabilities, lease exit costs, and fixed overhead commitments.

No expenditure was made from this designation during the year.

The designation will be reviewed annually.

### **4. Independent Examination Fee**

The independent examination fee for the year was £288.

The invoice was received post year-end and has been accrued in these accounts.

### **5. Rent Payment Timing**

Rent expenditure differences year-on-year reflect the timing of cash payments rather than any change in annual rent. The rent amount itself has remained unchanged since August 2022.

### **6. Expenditure Category Reclassification**

Expenditure headings have been revised.

Items previously included under “Consumables” are now shown under “Toys & Educational Supplies” or “Refreshment/Kitchen” to provide greater clarity.

## **7. Related Party Transactions**

There were no related party transactions during the year.

No trustee received remuneration, and only allowable expenses (if any) were reimbursed.

---

## **Declaration**

The trustees declare that they have approved this report.

Signed on behalf of the trustees:

**Karen Rowley – Chair** - *KRowley*

**Jacqueline Walker – Secretary** *JAWalker*

Date: 17/12/2025



## **Independent examiner's report to the trustees of the "Little Sparks Pre School"**

I report on the accounts of the above charity number 1079011 for the year ended 31 August 2024

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act). The charity's trustees consider that an audit is not required for this year under section 144 of the Act 1993 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect:

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

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

Peter Bussey FFA FIPA

**19<sup>th</sup> December 2025**



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Little Sparks Preschool

1079011

## Receipts and payments accounts

CC16a

For the period  
from

01-Sep-23

To

31-Aug-24

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Norfolk County Council Funding	135,692	-	-	135,692	102,777
Fees and Lunch Money	2,639	-	-	2,639	4,820
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>138,331</b>	<b>-</b>	<b>-</b>	<b>138,331</b>	<b>107,597</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>138,331</b>	<b>-</b>	<b>-</b>	<b>138,331</b>	<b>107,597</b>
<b>A3 Payments</b>					
Payroll	82,376	-	-	82,376	92,944
Rent	25,125	-	-	25,125	15,075
Insurance	895	-	-	895	857
Printing, Postage & Stationery	1,164	-	-	1,164	1,137
Equipment & Computer Costs	682	-	-	682	-
Toys & Educational Supplies	2,388	-	-	2,388	-
Communications and Website	904	-	-	904	1,105
Refreshment/Kitchen	969	-	-	969	1,069
Administration	315	-	-	315	855
Consumables	180	-	-	180	2,128
Staff Training	161	-	-	161	79
Repair and Maintenance	16	-	-	16	1,033
TV Licence	159	-	-	159	159
DBS Checks & Registrations	26	-	-	26	79
Examination of Accounts	-	-	-	-	288
Accountancy & Professional Fees	1,501	-	-	1,501	2,346
Travel	-	-	-	-	11
Balancing amount	-	-	-	-	5
Sundry Expenses	74	-	-	74	35
<b>Sub total</b>	<b>116,933</b>	<b>-</b>	<b>-</b>	<b>116,933</b>	<b>119,205</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>116,933</b>	<b>-</b>	<b>-</b>	<b>116,933</b>	<b>119,205</b>
<b>Net of receipts/(payments)</b>	<b>21,398</b>	<b>-</b>	<b>-</b>	<b>21,398</b>	<b>- 11,608</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>36,180</b>	<b>39,609</b>	<b>-</b>	<b>75,789</b>	<b>87,397</b>
<b>Cash funds this year end</b>	<b>57,578</b>	<b>39,609</b>	<b>-</b>	<b>97,187</b>	<b>75,789</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Bank	57,578	39,609	-
	Petty Cash	-	-	-
			-	-
	<b>Total cash funds</b>	57,578	39,609	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>	Details			
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
<b>B4 Assets retained for the charity's own use</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
<b>B5 Liabilities</b>	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	PAYE		1,508	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	