

LITTLE ACORNS MAWDESLEY

England & Wales · Charity number 1083227

Details

Status Registered

Legal form Other

Registered 2000-11-07

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

Contact

Address Mawdesley C Of E School
Hurst Green
Mawdesley
Ormskirk
L40 2QT

Phone 01704822657

Website www.littleacornspreschool.org

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: Pre-school education for children aged 3 - 5 years.

Classification

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

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£77,338	£88,860	-	-
2023-12-31	£65,990	£81,027	-	-
2022-12-31	£80,357	£52,305	-	-
2021-12-31	£52,771	£45,221	-	-
2020-12-31	£38,482	£27,358	-	-

Trustees

Name	Role	Appointed
Charlotte Tinsley	Chair	2025-04-28
Clare Paterson		2022-07-05
Paula Scarisbrick		2022-07-05
Rebecca Mary Scarisbrick		2025-06-16

LITTLE ACORNS MAWDESLEY

England & Wales - Charity number 1083227

Accounts



Trustees' Annual Report for the period

From **1.1.24 To 31.12.24**

Charity name: LITTLE ACORNS PRESCHOOL MAWDESLEY

Charity registration number:1083227

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development and education of children primarily under statutory school age.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	In 2024 we offered places to all families who requested to join. We engaged with Lancashire SEND services to help us provide a place for a child with additional needs.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had regard to the guidance issued by the charities commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	n/a
Policy on social investment including program related investment	Para 1.38	n/a
Contribution made by volunteers	Para 1.38	n/a
Other		n/a

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>All children transitioned smoothly to their Reception Class. We offered places to all families who requested to join us.</p> <p>We had a successful Ofsted inspection in June retaining our previous judgement of 'Good'.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	n/a
Performance of fundraising activities against objectives set	Para 1.41	n/a
Investment performance against objectives	Para 1.41	n/a
Other		n/a

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We had a deficit of £11523 at the end of 2024.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We aim to hold funds to cover at least 3 months running costs plus statutory redundancy.
Amount of reserves held	Para 1.22	£20k
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	The deficit was caused by high staffing costs for SEN purposes and two staff on Maternity Leave.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No uncertainties currently. A healthy waiting list for 2025.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	n/a
Investment policy and objectives including any social investment policy adopted	Para 1.46	n/a
A description of the principal risks facing the charity	Para 1.46	n/a
Other		n/a

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Adopted by members at AGM.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	n/a
The charity's organisational structure and any wider network with which the charity works	Para 1.51	n/a
Relationship with any related parties	Para 1.51	n/a
Other		n/a

Reference and Administrative details

Charity name	LITTLE ACORNS MAWDESLEY
Other name the charity uses	N/A
Registered charity number	1083227
Charity's principal address	c/o Mawdesley St Peter's C of E School, Hurst Green, Mawdesley, Lancashire, L40 2QT

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rebecca Fletcher	Chair	-	Committee
2	Clare Paterson	Secretary	-	Committee
3	Paula Scarisbrick	Treasurer	-	Committee
4	Timothy Pennington	-	-	Committee
5	Marion Connett	-	-	Committee
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20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
n/a		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
n/a		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	none
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-	-	-

Name of chief executive or names of senior staff members (Optional information)

-

Exemptions from disclosure

Reason for non-disclosure of key personnel details

n/a

Other optional information

n/a

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	M.L. Connett	
Full name(s)	MARION LAURA CONNETT	
Position (eg Secretary, Chair, etc)	MANAGER AND	COMMITTEE MEMBER
Date	11.9.25	

Little Acorns**Profit and Loss account**

	<u>Dec-24</u>	<u>Dec-23</u>
<u>Receipts</u>		
Early years free entitlement	66,165	53,197
Invoiced fees	7,988	9,630
Funds raised	Notes 1,477	531
Investment income	Notes 1,708	2,632
Miscellaneous	Notes	
	<hr/> 77,338	<hr/> 65,990
 <u>Payments</u>		
Staff salaries	76,416	62,358
Employers NI		
Employers Pension Contributions		
Staff training	673	374
Rent	4,323	4,300
Business rates	481	451
Insurance	718	685
Payroll charges		
Resources	2,612	3,722
Classroom improvements	396	2,388
Stationary	282	566
First aid/cleaning/toiletries	1,075	927
Childrens snacks & trips party	270	195
Fund raising costs	262	137
Miscellaneous	128	1,177
DBS checks	13	13
Ofsted		
Bank charges	32	30
Canopy	0	3,139
Advertising	19	211
Accounts	995	275
Telephone	169	79
	<hr/> 88,860	<hr/> 81,027
 Net receipts/payments	 -11,523	 -15,037
 Cash funds b/f	 42,056	 57,093
 cash funds c/f	 30,533	 42,056
 Cash and bank at 31 Dec 23 and 22	 <hr/> 30,533	 <hr/> 42,056



Section A

Independent Examiner's Report

Report to the trustees

LITTLE ACORNS MAWDESLEY

On accounts for the year ended

31st DECEMBER 2024

Charity no (if any)

1083227

Set out on pages

1 - 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

As the charity's trustees, 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 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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities 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.

* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

11th JUNE 2025

Name:

SUZANNE CHILDS

Relevant professional qualification(s) or body (if any):

INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES (REG NO. 9240391)

Address:

6 ASLAND DRIVE MAWDESLEY L40 3AE

LITTLE ACORNS MAWDESLEY

England & Wales - Charity number 1083227

Accounts



Trustees' Annual Report for the period

From 1.1.23 Period start date To 31.12.23 Period end date

Charity name: LITTLE ACORNS PRESCHOOL MAWDESLEY

Charity registration number: 1083227

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development and education of children primarily under statutory school age.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	In 2023 we offered places to all families who requested to join. We engaged with Lancashire SEND services to help us provide a place for a child with needs.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have had regard to the guidance issued by the Charities Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	/
Policy on social investment including program related investment	Para 1.38	/
Contribution made by volunteers	Para 1.38	/
Other		✓

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>All children transitioned smoothly to their Reception Class!</p> <p>We successfully recruited two new staff members to cover a maternity leave and ensure our future.</p> <p>We offered places to all families who requested to join us.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	/
Performance of fundraising activities against objectives set	Para 1.41	/
Investment performance against objectives	Para 1.41	/
Other		/

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We had a deficit at the end of 2023 of £15,037.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We aim to hold funds to cover at least 3 months running costs plus statutory redundancy.
Amount of reserves held	Para 1.22	£20,000
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	The deficit was caused by high staffing costs for SEN purposes and low numbers of pupils.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No uncertainties currently. A healthy waiting list for 2024.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	/
Investment policy and objectives including any social investment policy adopted	Para 1.46	/
A description of the principal risks facing the charity	Para 1.46	/
Other		/

Reference and Administrative details

Charity name	LITTLE ACORN MANCHESTER
Other name the charity uses	n/a
Registered charity number	1082521
Charity's principal address	10 Mandeville St, Poles, LE20 9JG
	West Green
	Manchester
	M20 2QT

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	—
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Adopted by members at AGM.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	/
The charity's organisational structure and any wider network with which the charity works	Para 1.51	/
Relationship with any related parties	Para 1.51	/
Other		/

Reference and Administrative details

Charity name	LITTLE ACORNS MAWDESLEY
Other name the charity uses	n/a
Registered charity number	1083227
Charity's principal address	% Mawdesley St Peter's C/E School Hurst Green Mawdesley Lancashire L40 2QT

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity			
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	/		
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	/		

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
n/a		

Name of chief executive or names of senior staff members (Optional information)

n/a

Exemptions from disclosure

Reason for non-disclosure of key personnel details

n/a

Other optional information

none

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	REBECCA FLETCHER	CHAIR	—	COMMITTEE
2	CLARE PATERSON	SECRETARY	—	—
3	PAULA SCARISBRICK	TREASURER	—	—
4	TIMOTHY PENNINGTON	—	—	—
5	MARION CONNETT	—	—	—
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15				n/a
16				
17				
18				
19				
20				n/a

Corporate trustees – names of the directors at the date the report was approved

Director name		
n/a		


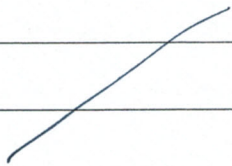
Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
n/a		

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	MARION LAURA CONNETT	
Position (eg Secretary, Chair, etc)	COMMITTEE MEMBER	
Date	7.9.24	

Little Acorns
Profit and Loss account

	<u>Dec-23</u>	<u>Dec-22</u>
Receipts		
Early years free entitlement	53,197	52,320
Invoiced fees	9,630	10,587
Funds raised	Notes 531	1,729
Investment income	Notes 2,632	526
Miscellaneous	Notes	15,195
	<hr/> 65,990	<hr/> 80,357
 Payments		
Staff salaries	62,358	37,826
Employers NI		1,404
Employers Pension Contributions		1,269
Staff training	374	467
Rent	4,300	3,584
Business rates	451	638
Insurance	685	1,327
Payroll charges		569
Resources	3,722	2,682
Classroom improvements	2,388	678
Stationary	566	363
First aid/cleaning/toiletries	927	775
Childrens snacks & trips party	195	269
Fund raising costs	137	307
Miscellaneous	1,177	106
DBS checks	13	13
Ofsted		
Bank charges	30	29
Canopy	3,139	
Advertising	211	
Accounts	275	
Telephone	79	
	<hr/> 81,027	<hr/> 52,306
 Net receipts/payments	 -15,037	 28,051
 Cash funds b/f	 57,093	 32,755
cash funds c/f	42,056	60,807
Less fixed asset additions		-3714
	<hr/>	<hr/>

Cash and bank at 31 Dec 23 and 22

42,056

57,093

Dec-23	Dec-22		
80,371	62,097	Miscellaneous	
12,195		Investment income	
738	1,032	Funds raised	
1,735	781	Unpaid fees	
10,287	9,830	Early years fee entitlement	
25,350	52,197	Reserves	
37,336	62,358	Payments	
1,404		Staff salaries	
1,388		Employer NI	
487	374	Employer's Pension Contributions	
2,884	4,300	Staff training	
638	481	Rent	
1,337	682	Business rates	
269		Insurance	
1,082	3,722	Payroll charges	
678	1,388	Resources	
307	586	Classroom improvements	
732	927	Stationery	
259	185	First aid/first aid kits/colleagues	
307	137	Children's meals & trips party	
106	1,177	Fund raising costs	
13	13	Miscellaneous	
		252 checks	
		Other	
	30	Bank charges	
	3,139	Copy	
	211	Advertising	
	275	Accounts	
	79	Telephone	
25,306	61,027		
28,021	12,027	Net receipts/payments	
32,752	57,093	Cash funds 23	
60,807	42,056	Cash funds 22	
3714		Less fixed asset additions	



Section A

Independent Examiner's Report

Report to the trustees

Charity Name: Little Acorns Pre School Nursery

On accounts for the year ended

31 December 2023

Charity no (if any)

Set out on pages

1 to 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2023

Responsibilities and basis of report

As the charity's trustees, 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 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 (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities 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.

* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

3/7/24

Name:

Andrew Chard ACA

Relevant professional qualification(s) or body (if any):

Chartered Accountant and a member of ICAEW- Membership Number 8458947

Address:

60 Crawshaw Grange, Crawshawbooth, Rossendale, BB4 8LY

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Nothing to note

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LITTLE ACORNS MAWDESLEY

England & Wales - Charity number 1083227

Accounts

Registered Charity no: 1083227

**LITTLE ACORNS PRE-SCHOOL
TRUSTEES ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2022**

Simon Alder
20 Brookfield
Mawdesley
L40 2QJ

This copy of accounts was agreed at an AGM
dated 4.10.23.

Chair :  REBECCA FLETCHER 10/10/23

LITTLE ACORNS PRE-SCHOOL
Year Ended 31 December 2022
Contents Page

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Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8

LITTLE ACORNS PRE-SCHOOL
Year Ended 31 December 2022
Legal and Administrative information

Reference

The charity is called 'Little Acorns Preschool'. The Pre-School is registered with the Charity Commission for England & Wales and was registered on 7 November 2000.

Registered Charity Number 1083227

Registered Office C/O Mawdesley St Peters C of E School
Hurst Green
Mawdesley
L40 2QT

Website www.littleacornspreschool.org

Trustees at 31 December 2022 Rebecca Fletcher - Chair
Clare Paterson - Secretary
Paula Scarisbrick
Timothy Pennington
Marion Connett

Primary Bankers Santander UK plc
Bootle
Merseyside
L30 4GB

Independent Examiner Simon Alder
20 Brookfield
Mawdesley
L40 2QJ

LITTLE ACORNS PRE-SCHOOL

Year Ended 31 December 2022

Trustee's Annual Report

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular providing high quality pre-school education leading to age-appropriate EYFS outcomes for all children and a smooth transition to Reception.

The trustees have had regard to the guidance issued by the Charities commission on public benefit.

Objectives and Principal Activities

The Charity was constituted in September 2000 and registered as a separate Charity on 7 November 2000. The principal purpose of the Charity is 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.

Structure, governance and management

Our Trustees are familiar with the practical work of the Charity and are parents with children attending the Pre-School or individuals who work in the Preschool. Trustees are kept abreast of ongoing matters through their involvement with the Pre-School's day to day activities. The Committee meet formally twice or three times a year to discuss and agree strategy but informally on a daily basis with regular communications.

Financial Review

The Charity's statement of receipts and payments shows a net surplus of £28,052.

The Charity's receipts for the year equated to £80,357 and payments were £52,305.

The fund balances at the year end were as follows:

	2022	2021
	£	£
Unrestricted Funds	60,807	32,756

LITTLE ACORNS PRE-SCHOOL
Year Ended 31 December 2022
Trustee's Annual Report

Going Concern

The Trustee's are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisations ability to continue operating as a going concern.

Reserves Policy

The Pre-School held £60,807 in unrestricted funds at the end of December 2022. It is the trustees aim to maintain a balance of unrestricted funds if possible to cover at least 3 months running costs plus statutory redundancy. Where unrestricted funds are held over this amount the trustees will review the financial position of the charity and evaluate where surplus funds are best spent and invested.

Achievement and Performance

In 2022, due to the sudden closure of a local Playgroup which had previously offered morning sessions, we made the decision to extend our opening hours to provide full day sessions Monday to Friday. So this has been our main focus for 2022 as it took a lot of time and effort to organise and sustain. The staff team worked together to seamlessly cover the extra hours and the scheme proved very popular with local families and we were fully subscribed. The Playgroup had previously acted as a feeder for Little Acorns because they offered places to younger children and we benefitted from a steady stream of rising threes. Therefore, we also reviewed our admittance policy to slightly lower the starting age from 3 years old to 2.5 years, aiming to improve our sustainability in the longer term and dissuade families from seeking private Nursery places outside of the village.

We also made some substantial improvements to our learning areas having fundraised and applied for grants to enhance our book corner with a new seating area with integral book storage and we invested in a new coat and lunchbox trolley to help us manage more children for longer hours. The children had a very happy and productive learning journey at Little Acorns.


We had some outstanding feedback and personal comments from our families throughout 2022 and our July leavers transitioned very smoothly into school in September.

Approved by the Trustees

Name of Trustee:

.....REBECCA FLETCHER.....

Signed on behalf of the Trustees:

..........

Date of approval:

.....10/10/23.....

LITTLE ACORNS PRE-SCHOOL
Year Ended 31 December 2022
Independent Examiners Report

I report to the trustees on my examination of the financial statements of Little Acorns Pre-School ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

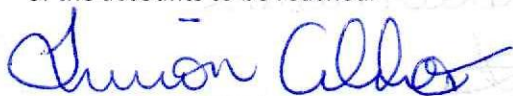
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians (AAT), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Simon Alder MAAT ATT
20 Brookfield
Mawdesley
L40 2QJ

Date:

11/10/23

LITTLE ACORNS PRE-SCHOOL
Year Ended 31 December 2022
Statement of Receipts and Payments


		2022	2021
		£	£
	<u>Note</u>		
<u>RECEIPTS</u>			
Early Years Free Entitlement		52,320	38,066
Invoiced Fees		10,587	9,458
Funds raised	2	1,729	2,299
Investment income	2	526	29
Miscellaneous	2	<u>15,195</u>	<u>2,919</u>
TOTAL INCOME		80,357	52,771
<u>PAYMENTS</u>			
Payments on charitable activities	3	52,305	45,221
TOTAL PAYMENTS		<u>52,305</u>	<u>45,221</u>
NET RECEIPTS/ (PAYMENTS)		<u>28,052</u>	<u>7,550</u>
<u>NET MOVEMENTS IN FUNDS (CASH)</u>			
Total funds (Cash) brought forward		<u>32,755</u>	<u>25,205</u>
Total funds (Cash) carried forward		<u>60,807</u>	<u>32,755</u>

Approved by the Trustees: -

Name of Trustee:

.....REBECCA FLETCHER.....

Signed on behalf of the Trustees:

..........

Date of approval:

.....10/11/23.....

LITTLE ACORNS PRE-SCHOOL
Year Ended 31 December 2022
Statement of Assets and Liabilities

As the accounts are prepared on a cash basis and thus there is no formal Balance Sheet or Statement of Financial Position. A statement of assets and liabilities is outlined giving an indication of the charity's assets instead at the year end.

	2022	2021
	£	£
Fixed assets		
Tangible Fixed Assets	3,714	
Current assets		
Cash at Bank and Petty Cash	57,093	32,756
	<hr/>	<hr/>
	60,807	32,756
	<hr/>	<hr/>

LITTLE ACORNS PRE-SCHOOL
Year Ended 31 December 2022
Notes to the Financial Statements

Basis of Preparation

The financial statements have been prepared on a cash basis when receipts and payments take place through the bank account or petty cash.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

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

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources and the money has been paid.

Resources expended

Expenditure is recognised on a cash basis when payments have been made through the bank account or by petty cash.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

LITTLE ACORNS PRE-SCHOOL
Year Ended 31 December 2022
Notes to the Financial Statements

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

2. Analysis of Receipts

	2022	2021
	£	£
Funds raised		
Donations	676	1,177
Xmas Party/Raffle	71	65
Easter event	130	205
Art Exhibition		200
End of Term Photos	56	75
Summer bags & BBQ	742	438
Halloween/Autumn Activity Bags	55	90
Book Sponsors		49
	<hr/>	<hr/>
	1,729	2,299
	<hr/>	<hr/>
Miscellaneous Income		
From Mawdesley Pre-School	15,195	
Miscellaneous inc. grants and TTS refund)		2,919
	<hr/>	<hr/>
	15,195	2,919
	<hr/>	<hr/>
Investment income		
Bank Interest	526	29

LITTLE ACORNS PRE-SCHOOL
Year Ended 31 December 2022
Notes to the Financial Statements

3. Payments on charitable activities

	2022	2021
	£	£
Staff Salaries	37,826	32,290
Employer's NIC	1,404	
Employer's Pension contributions	1,269	
Staff training	467	615
Rent	3,584	3,118
Business Rates	638	
Insurance	1,327	
Payroll charges	569	426
Resources	2,682	2,781
Classroom Improvements	678	5,090
Stationary	363	208
First aid/cleaning/toiletries	775	309
Children's snacks & trips party	269	99
Fund raising costs	307	84
Miscellaneous	106	18
Advertising		19
DBS Checks	13	93
Ofsted		50
Bank Charges	29	21
	<u>52,305</u>	<u>45,221</u>

LITTLE ACORNS PRE-SCHOOL
Year Ended 31 December 2022
Notes to the Financial Statements

4. Trustee remuneration and expenses

The Charity does not have an ultimate controlling party as it is controlled jointly by the Board of Trustees.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the Charity during the year.

5. Related party transactions

There were no related party transactions which took place during the year (2021: £0).

LITTLE ACORNS MAWDESLEY

England & Wales - Charity number 1083227

Accounts



Trustees' Annual Report for the period

Period start date			Period end date				
From	Day	Month	Year	To	Day	Month	Year
	1	JAN	2021		31	DEC	2021

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

 Postcode

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	REBECCA FLETCHER	CHAIR	—	COMMITTEE
2	CLARE PATERSON	SECRETARY	—	COMMITTEE
3	MADELEINE WILLIAMS	TREASURER	—	—
4	TIMOTHY PENNINGTON	—	—	—
5	MARION CONNETT	—	—	—
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Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	CONSTITUTION
How the charity is constituted (eg. trust, association, company)	—
Trustee selection methods (eg. appointed by, elected by)	APPOINTED BY MEMBERS AT AGM

Additional governance issues (Optional information) ^a

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To enhance the development and education of children, primarily under statutory school age by encouraging parents to understand + provide for the needs of their children through community groups.

High quality pre-school education leading to age-appropriate EYFS outcomes for all children and a smooth transition to Reception.

Increased opportunities for physical development through the installation of an "Adventure Tower" outdoor playground equipment.

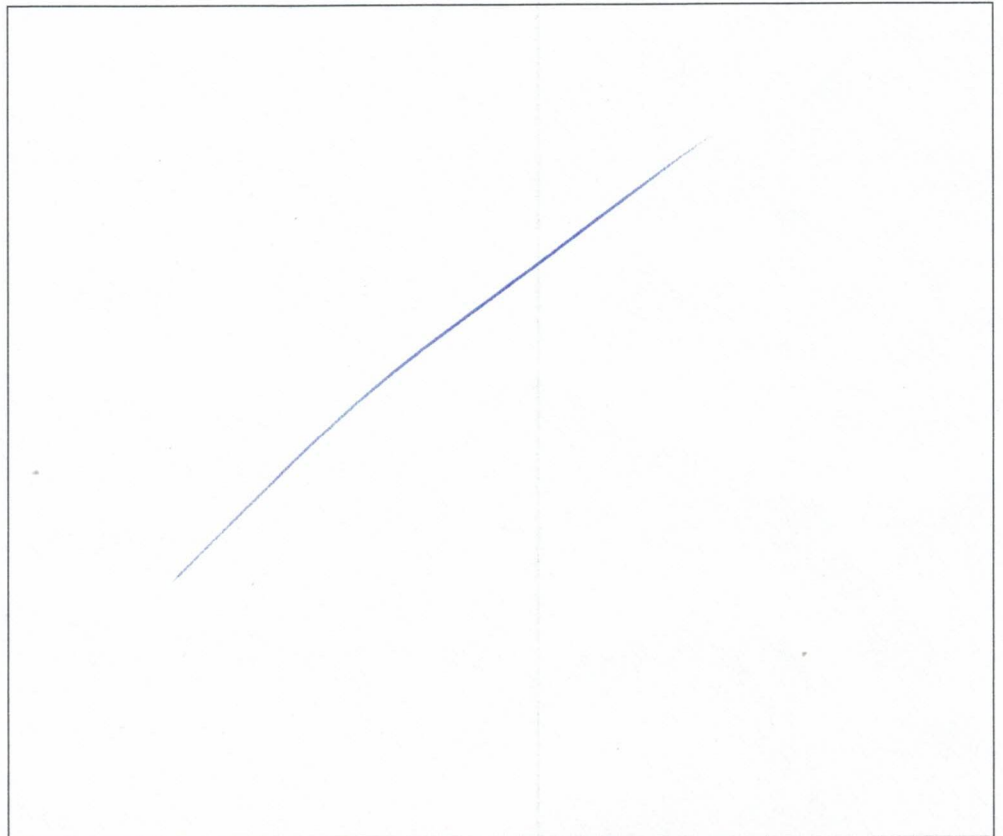
Upgraded the book corner with the aid of a grant, to increase the children's opportunities to access and enjoy books, music and rhyme.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.



Summary of the main achievements of the charity during the year

See previous section.

Summary of the main activities undertaken for the public benefit in relation to these objects (includes within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (optional information)

- You may choose to include further statements where relevant, about:
 - policy on fundraising
 - policy programme related investment
 - contribution made by volunteers

Section E

Financial review

Brief statement of the charity's policy on reserves

It is our aim to maintain a balance of unrestricted funds if possible to cover at least 3 months running costs plus statutory redundancy.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The trustees have had regard to the guidance issued by the Charities Commission on "public benefit".

Section F

Other optional information


Section G

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

CLARE PATERSON

Position (eg Secretary, Chair, etc)

SECRETARY

Date

18.10.22

Little Acorns Pre-school

Income and Expenditure 1.1.21 to 31.12.21

Income

Early Years Free Entitlement	£	38,066.54
Invoiced fees	£	9,458.50
Funds raised (inc Spar donation)	£	2,298.72
Uniform	£	-
Bank Interest	£	29.13
Misc. (inc. grants and TTS refund)	£	2,918.56
TOTAL INCOME	£	52,771.45

Expenditure

Staff salaries	£	32,290.33
Staff training	£	614.50
Rent	£	3,117.63
Insurance	£	-
Payroll	£	426.42
Resources	£	2,781.43
Classroom improvements *	£	5,089.88
Stationary & Office Equipment	£	208.01
First aid/cleaning/toiletries	£	309.17
Children's snacks & trips/party	£	98.92
DBS checks	£	93.00
Ofsted	£	50.00
Misc (fee refund)	£	17.50
Advertising	£	19.19
Bank Charges	£	21.23
Fund Raiding costs	£	83.89
TOTAL EXPENDITURE	£	45,221.10

Surplus/deficit	£	7,550.35
------------------------	----------	-----------------

Breakdown of Fundraising :		
Donations	£	1,176.67
Xmas Party & Raffle	£	65.00
Easter Raffle	£	205.00
Art Exhibition	£	200.00
End of Term Photos	£	75.00
Summer BBQ	£	437.90
Halloween Bags	£	90.50
Book Sponsors	£	48.65
Total funds raised 2021	£	2,298.72

*includes major spend on picnic tables, adventure tower and new book corner.

TTS issued a CR of £791.94 (for book corner) as I was successful in a late grant app which was paid direct to St Peter's School so they then bought the book corner.



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
LITTLE ACORNS COMMITTEE

**On accounts for the year
ended**

2021 Charity no (if any) **1083227**

Set out on pages

1
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2021**

**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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: **21.10.22**

Name: **Michelle Cramble**

**Relevant professional
qualification(s) or body
(if any):**

**HEALTH CARE ASSISTANT, ORMSKIRK
HOSPITAL**

Address:

**14 BROOKFIELD
MAWDESLEY
L40 2QJ**

LITTLE ACORNS MAWDESLEY

England & Wales - Charity number 1083227

Accounts

Trustees' Annual Report

for the period

From (start date) to (end date)

Section A

Reference and administration details

Charity name

Other names the charity is known by

Registered charity number (if any)

Charity's principal address

 Postcode

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	REBECCA FLETCHER	CHAIR	—	COMMITTEE
2	BEVERLEY BOOTH	SECRETARY	—	COMMITTEE
3	MADELEINE WILLIAMS	TREASURER	—	COMMITTEE
4	TIMOTHY PENNINGTON	—	—	COMMITTEE
5	MARION CONNETT	—	—	COMMITTEE
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18				
19				
20				

Names of the trustees for the charity, if any (for example, any custodian trustees)

Name	Dates acted if not for whole year

Section A

Reference and administration details (continued)

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg trust deed, constitution)

CONSTITUTION

How the charity is constituted
(eg trust, association, company)

Trustee selection methods
(eg appointed by, elected by)

APPOINTED BY MEMBERS AT AGM

Additional governance issues (optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
 - relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

To enhance the development and education of children, primarily under statutory school age by encouraging parents to understand + provide for the needs of their children through community groups.
(further detail is contained in our constitution)

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

High quality pre-school education leading to age-appropriate EYFS outcomes for all children and a smooth transition into their Reception class.

Additional details of objectives and activities (optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The Trustees have had regard to the guidance issued by the Charities Commission on "Public Benefit".

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

As detailed in Section C plus:
An exciting year, as we moved into the new cabin at the end of Dec '19 and started the new term in our new premises. The children had helped us to "move in" and were very excited about the cabin so we didn't experience any settling in issues. In March 2020 we had to close for the National Lockdown but re-opened in June so had time to complete the academic year with the same cohort. We then managed to stay fully open for the rest of the year - something for which our parents were very grateful!
The cabin continued to be enhanced and developed throughout 2020.

Section E

Financial review

Brief statement of the charity's policy on reserves

It is our aim to maintain a balance of unrestricted funds, if possible, equating to 3 months running costs plus statutory redundancy.

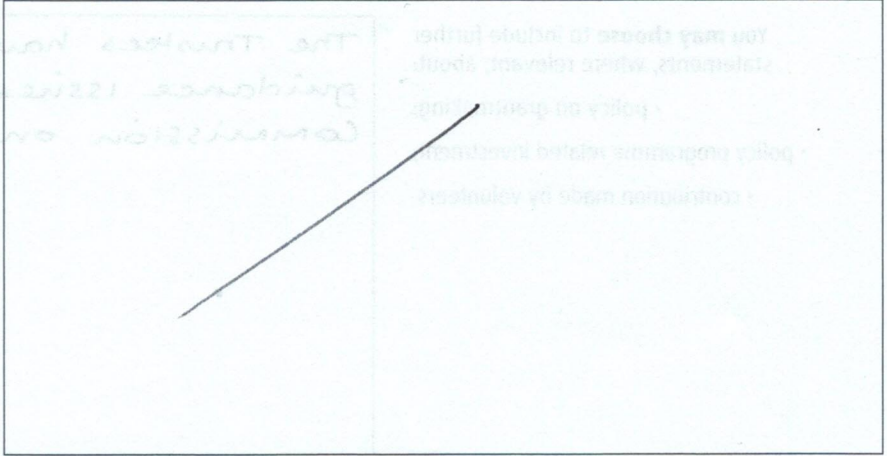
Details of any funds materially in deficit

N/A

Further financial review details (optional information)

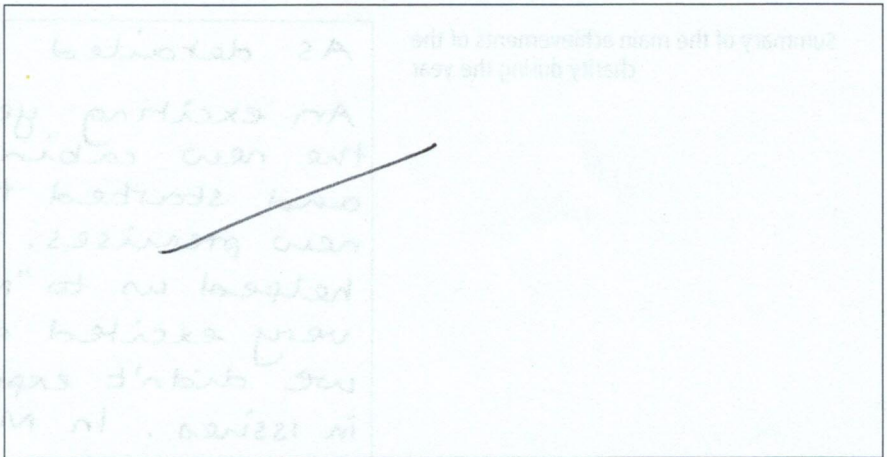
You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.



Section F

Other optional information



Section G

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

REBECCA FLETCHER

Position (eg Secretary, Chair, etc)

CHAIR

Date

211021

Little Acorns Pre-school

Income and Expenditure 1.1.20 to 31.12.20

Income

Early Years Free Entitlement (formerly Nursery Education Grant)	£	32,869.18
Invoiced fees	£	3,750.00
Funds raised (includes £500 Tesco grant)	£	1,579.26
Uniform	£	-
Bank Inteerest	£	53.69
Misc. (inc Mud Kitchen Grant £215.55)	£	230.09
TOTAL INCOME	£	38,482.22

Expenditure

Staff salaries	£	21,686.63
Staff training	£	152.40
Rent	£	2,133.25
Insurance	£	654.27
Payroll	£	426.42
Resources (includes £215.55 spend on mud kitchen funded by Peter Lathom grant)	£	867.97
Classroom improvements (includes £456.95 purchase of shed using Tesco Covid £500 grant)	£	774.16
Stationary & Office Equipment	£	115.14
First aid/cleaning/toiletries	£	303.09
Children's snacks & trips/party	£	65.69
DBS checks	£	13.00
Ofsted (2 years, none taken 2019)	£	100.00
Misc (inc. new Xmas decs)	£	29.13
Advertising	£	19.19
Bank Charges	£	17.60
TOTAL EXPENDITURE	£	27,357.94

Surplus/deficit	£11,124.28
------------------------	-------------------

Breakdown of Fundraising :

Donations	£	1,355.26
End of Term Photos	£	60.00
Xmas Party & Clay Tiles	£	164.00
(Book Sponsors included in donations)		
Total funds raised 2020	£	1,579.26



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
LITTLE ACORNS COMMITTEE

**On accounts for the year
ended**

31.12.2020

**Charity no
(if any)**

1083227

Set out on pages

1 - 2
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: **21.10.21**

Name: **MICHELLE GAMBLE**

**Relevant professional
qualification(s) or body
(if any):**

**HEALTH CARE ASSISTANT
NHS**

Address: **14 BROOKFIELD, MAWDESLEY**

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

	LITTLE ACORN COMMUNITY	Report to the trustees members of
1083227	Charity no (if any)	On accounts for the year ended
	31-12-2020	Set out on pages
	1-4	
		<p>Responsibilities and basis of report</p> <p>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").</p> <p>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(3)(b) of the Act.</p> <p>I have completed my examination. I confirm that no material matters have come to my attention (other than those disclosed below) in connection with the examination which gives me cause to believe that in any material respect:</p> <ul style="list-style-type: none"> the accounts do not accord with the accounting records the accounts were not kept in accordance with section 130 of the Act or the accounts do not accord with the accounting records <p>I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p> <p>Please denote the words in the brackets if they do not apply.</p>
21-10-21	Date:	Signed:
	MICHELLE GARDIE	Name:
	HEALTH CARE ASSISTANT NHS	Relevant professional qualification(s) or body (if any):
	14 BUCKFIELD, MANCHESTER	Address: