

LITTLE LEARNERS

England & Wales · Charity number 1095229

Details

Other names LITTLE LEARNERS PRE-SCHOOLS, OLD HALL PRE-SCHOOL

Status Registered

Legal form Other

Registered 2003-01-06

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

Contact

Address The Community Room
Old Hall Road
Old Hall
Warrington
WA5 9QA

Phone 01925635903

Website www.littlelearnerspre-schools.co.uk

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: To provide Pre-school Education as well as Link Club care to children aged 3-11

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE GREAT SANKEY
- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£516,797	£513,308	£481,874	21
2024-08-31	£522,460	£458,536	£481,536	16
2023-08-31	£435,173	£417,127	-	-
2022-08-31	£429,130	£419,764	-	-
2021-08-31	£429,318	£379,468	-	-

Trustees

Name	Role	Appointed
Sue Gaskin	Chair	2021-01-01
Jane Tidswell		2022-04-14
Lindsey Ormson		2023-12-01

LITTLE LEARNERS

England & Wales - Charity number 1095229

Accounts

**Little Learners
Financial Statements**

for the

12-month period ended 31st August 2025

Contents

Little Learners Information	3
Treasurer’s Report	4
Chartered Accountants Report	6
Statement of Financial Activities for the year ending 31st August 2025	8
Statement of Financial Position for the year ended 31st August 2025	8
Notes to the Accounts.....	9

Little Learners Information

Trustees:

The trustees who served during the year, and to the date of this report were:

Chairperson: Sue Gaskin
Secretary: Heather Magill
Treasurer: Andrea Shaw
Trustee Danielle Pierce-Roberts
Trustee Jane Tidswell
Trustee Lindsey Ormson

Premises:

Old Hall Community Centre
Old Hall Road
Old Hall
Warrington
Cheshire
WA5 9QA

Bankers:

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

Accountant:

PW Hurst FCMA CGMA
Chartered Management Accountant
2 Foxes Hey
Cuddington
Northwich
Cheshire
CW8 2UU

Registered Charity No:

1095229

Treasurer's Report

The Treasurer presents the report and financial statements of Little Learners for the period ended 31st August 2025.

The accounts have been prepared in accordance with the Constitution, as registered with the Charity Commissioners, applicable law, and the Statement of Recommended Practice, 'Accounting and Reporting by Charities'; issued in March 2005, and the revised FRS102 reporting guidelines for charities which produce accounts on an accruals basis.

Management

The governing document of Little Learners is its constitution dated 26/05/2016. The management is through a committee of volunteers. The day-to-day running of the charity is via a team of paid staff. None of the management committee receives any remuneration or benefits in kind.

Review of the financial position.

During the period, the charity's income amounted to £516797 and in earning this, it spent £513308, and made a surplus of £3490, fulfilling its financial objectives.

Reserves at the end of the year were represented by bank deposits and comply with the PLA guidelines.

With a declining birth rate nationally but a 17% decrease year on year in the local area, uptake in one of our pre-school & Link Club was significantly lower than previous years. On top of this there has been a significant rise in children with additional needs attending both our settings resulting in needing more staff for a smaller cohort to continue to offer a high standard of care. The increase of employers NI imposed on us by the government in April and a continuing rising cost of resources, food etc have resulted in a much lower surplus this year than previous years. Given our financial strong position it was decided not to increase any fees and imposing an increasing cost on parents. The committee is satisfied that there are enough reserve funds to maintain the same high level of service for the foreseeable future.

Reserves policy

The policy is to have three months operating expenses in cash. This was comfortably achieved at the end of the year

The Management committee's responsibilities.

These are governed by the Little Learner's constitution and the requirements of the Charity Commissioners. Little Learners is required to prepare financial statements which give a true and fair view of the state of its activities, and of the income and expenditure for that period. In preparing these statements, it is required to

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether any applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial statements.
- Prepare the financial statements on an on-going basis, unless it is inappropriate to assume that Little Learners will continue its operations.

Little Learners is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time its financial position. They are responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Andrea Shaw

Treasurer

Chartered Accountants Report

In accordance with the letter of engagement dated 11th January 2011, and to assist you to fulfil your duties to comply with the requirements of the Charity Commissioners; I have independently examined the accounts of Little Learners for the year ended 31st August 2025. These comprise the Statement of Financial Activities, the Statement of Financial position and the related notes from the accounting records and the information and explanations you have given to me. These accounts are set out below in this report.

This report is made to the Trustees of the registered charity, as a body, in accordance with your instructions. The work has been undertaken so that I can examine the accounts, and report to the Trustees that I have done so, and state those matters that we have agreed to state to them in this report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees, as a body, for the work or for this report.

Respective responsibilities of Trustees and Examiner

You have acknowledged your duty to ensure that the charity has kept proper accounting records and to prepare accounts that give a true and fair view. The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

My examination was conducted 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:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Signature:

A handwritten signature in blue ink that reads "P W Hurst".

Date: 7th November 2025

P W Hurst FCMA CGMA

Chartered Management Accountant

2 Foxes Hey
Cuddington
Northwich
Cheshire
CW8 2UU

Little Learners

Statement of Financial Activities



for the year ended 31st August 2025

	Notes	Unrestricted Funds	Restricted Income Funds	Endowment Funds	Total Funds	Prior Year Funds
		2025	2025	2025	2025	2024
		£	£	£	£	£
Incoming resources						
	2					
Donations and legacies		0			0	0
Grants		243,468			243,468	239,794
Charitable Activities		266,565			266,565	279,410
Investments		0			0	
Bank interest		6,624			6,624	3,256
Sundry Income (uniform sales)		141			141	0
total		516,797	0	0	516,797	522,460
Resources Expended						
	3					
Raising Funds		0			0	0
Charitable Activities		420,645			420,645	373,782
Indirect expenses		79,270			79,270	71,983
Bank charges		10			10	10
Governance and regulatory		2,325			2,325	2,560
Depreciation		11,058			11,058	10,202
total		513,308	0	0	513,308	458,537
Net income before investment gains		3,490	0	0	3,490	63,923
Investments		0			0	0
Net Income/(Expenditure)		3,490			3,490	63,923
Other gains and losses		0			0	0
Net Movement in Funds		3,490	0	0	3,490	63,923
Reconciliation of Funds						
Total funds brought forward		478,384	0	8	8	413,559
prioryear adjustment						802
Movement in funds		3,490			3,490	63,923
Total funds carried forward		481,874	0	0	481,874	478,384

Statement of Financial Position

as at 31st August 2025

	Notes	2025	2025	2025	2025	2024
		Unrestricted Funds	Restricted Income Funds	Endowment Funds	Total Funds	Prior Year Funds
		£	£	£	£	£
Fixed Assets						
	8					
Tangible Assets		84,280			84,280	62,084
+additions		0			0	32,398
- less depreciation		11,058			11,058	10,202
Total fixed assets		73,222			73,222	84,280
Investments		0			0	0
Current Assets						
	10					
Stock		0			0	0
Debtors		0			0	0
Cash at bank and in hand	11	435,522			435,522	409,365
Prepayments		2,736			2,736	2,524
Total Current assets		438,257			438,257	411,889
Creditors (< 1 year)						
	12					
Accruals		29,205			29,205	17,385
Prior year adjustment		400			400	400
Creditors (>1 year)		0			0	0
Total Net Current assets		408,652			408,652	394,104
Total assets		481,874	0	0	481,874	478,384
Funds of the charity		481,874	0	0	481,874	478,384

Signature	Name	Date of Approval
	A. Shaw	16/12/25
	Iris Dorrington	16/12/25

Signature of one of two Trustees

on behalf of all trustees

NOTES TO THE ACCOUNTS for the year ended 31st August 2025

1. Accounting Policies

1.1 Company status

The charity is a standard charity. In the event of the charity being wound up the trustees would decide on the distribution of its assets to the users of the pre-school and other charities, as determined by the trust deed, and constitution.

1.2 Basis of preparing the financial statements

The accounts have been prepared in accordance with the Charities SORP (FRS 102) Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and the Charities Act 2011.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The charity constitutes a public benefit as defined by FRS 102.

1.3 Going concern.

There are no material uncertainties about the charity's ability to continue and so the going concern basis of accounting has been adopted.

1.4 Incoming Resources

Income is recognised in the Statement of Financial Activities (SOFA) when the charity is entitled to the funds, the receipt is probable, and the amount can be measured reliably. Grants and donations are included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

1.5 Resources Expended

Expenditure and creditors are recognised when a present legal and constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation, and the amount can be measured reliably. Expenditure is measured on an accruals basis. Resources expended are allocated to the particular activity where the cost relates to that activity.

1.6 Fund accounting

Unrestricted funds are shown separately in the SOFA. They are available for use at the trustee's discretion in furtherance of the general objects of the charity. Restricted funds are those subject to specific conditions imposed by the donors or have been raised for a particular purpose. The charity has no restricted funds.

1.7 Assets and depreciation

Tangible fixed assets used for charitable purposes are stated at cost less depreciation and all repairs are written off as incurred. Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

1.8 Investments

Investments are stated at market value as at the balance sheet date. The SOFA includes the net gains and losses arising in the revaluation and disposals of investments during the year. Investment income is accounted for on an accruals basis. Unrealised gains and losses are calculated by comparing previous balance sheet valuation to the year-end valuation. The charity has no investments.

1.9 Taxation

As Little learners is a charity, no provision is considered necessary for taxation.

1.10 Pension Costs

The charity operates a Defined Contribution pension scheme. Contributions to the scheme are charged to the income and expenditure account as they fall due. (see below)

2 Analysis of Income by activity

Analysis of Income		for year end 31st August 2025		
Donations and Legacies	Unrestricted Funds	Total	Prior Year funds	
	£	£	£	
Bonds	450.00	450.00	635.00	
Receipts from Fundraising activity	0.00	122.00	122.00	
Total Donations/Bonds	450.00	450.00	757.00	
Grants				
Granted Sessions ex Warrington Borough	243,467.90	243,467.90	239,794.38	
Total Grants	243,467.90	243,467.90	239,794.38	
Charitable Activities				
Pre-School fees	245,258.13	245,258.13	258,582.50	
Breakfast Club fees	0.00	0.00	0.00	
Holiday Club	19,355.00	19,355.00	20,070.27	
Other Income	1,501.50	1,501.50		
Total Charitable Activities	266,114.63	266,114.63	278,652.77	
Other				
Sundry Income	140.54	140.54	0.00	
Gifts	0.00	0.00	0.00	
Interest received Savings Accounts	6,624.41	6,624.41	3,256.31	
Total of Other Income	6,764.95	6,764.95	3,256.31	
Total Income	516,797.48	516,797.48	522,460.46	

3 Analysis of Expenditure

See table below.

Analysis of Expenditure

For the year ending 31st August 2025

Raising Funds	2025	2025	2024
	Unrestricted Funds £	Total £	Prior Year £
Staging fund raising events	0	0	0
Advertising	0	0	0
Total Expenditure on raising funds	0	0	0
Charitable Activities			
Staff wages and benefits	363,449	363,449	332,569
Employer NI contributions	30,365	30,365	16,755
Travelling expenses	78	78	205
Staff Courses	2,293	2,293	1,225
Employer Pension Contributions	10,165	10,165	8,868
Uk entertainment(specialist staff who teach/entertain children)	1,920	1,920	146
Household	2,176	2,176	1,860
Pre-school snacks	8,273	8,273	8,355
Milk	778	778	943
Refuse Collection	810	778	701
Sports Sesions			354
Uniform	339	339	1,583
Sundry expenses	0	0	218
Total expenditure on Charitable Activities	420,645	420,645	373,782
Indirect expenses			
Rent	39,140	39,140	39,695
Municipal rates	1,911	1,911	1,653
Health and safety	4,160	4,160	2,605
Payroll outsourced service	1,896	1,896	1,054
Premises insurance	3,299	3,299	3,063
Utility payments (inc water)	5,495	5,495	7,743
Cleaning	4,585	4,585	3,221
Sundry expenses	1,396	1,396	882
Office stationery/printing and postage	3,745	3,745	557
Consumable expenses	8,006	8,006	3,308
Telephone and fax	1,487	1,487	1,264
Premises maintenance expenses	1,828	1,828	3,100
Equipment expensed	2,322	2,322	3,838
Total Indirect charges	79,270	79,270	71,983
Total expenses on Bank and late payment charges			
Bank charges	10	10	10
Governance and regulatory			
Legal fees	0	0	0
Ofsted	270	270	270
Accountancy fees	400	400	400
Website Fees	50	50	40
Data Protection	52	52	836
DBS service	402	402	150
DataMove Accountancy	356	356	540
Orbit (web based child attainment tool)	605	605	324
PAT testing	190	190	0
Total expenses on Governance and regulatory	2,325	2,325	2,560
Total Expenses	502,249	502,249	448,335
Depreciation	11,058	11,058	10,202
Total expenses (inc depreciation)	513,308	513,308	458,537

4 Tangible Fixed Assets

Tangible Assets	Nursery fixed resources £	Timber roof construction £	Nursery equipment £	Office equipment £	Total £
Cost as at 1 st September 2024	50,304.14	7,671.49	21,055.41	5,248.99	84,280.03
additions	0.00	0.00	0.00	0.00	0.00
disposals	0.00	0.00	0.00	0.00	0.00
at 31 st August 2025	50,304.14	7,671.49	21,055.41	5,248.99	84,280.03
Depreciation charge for the year	5,030.41	767.15	4,211.08	1,049.80	11,058.44
on additions	0.00	0.00	0.00	0.00	0.00
on disposals	0.00	0.00	0.00	0.00	0.00
at 31 st August 2025	5,030.41	767.15	4,211.08	1,049.80	11,058.44
Net asset value as at 31st August 2025	45,273.73	6,904.34	16,844.33	4,199.19	73,221.59

5 Paid Employees

5.1 Staff Costs

	2024	2025
Salaries and Wages	£332569	£363449
Social security Costs	£16755	£30365
Pension Costs (defined contribution scheme)	£8868	£10165
Total staff Costs	£358192	£403979

All staff are employed by Little Leainers, no staff have contracts with a related party.

5.2 Average Head Count in the Year

	2024	2025
Teaching Staff	14	19
Support Staff	2	2
Total staff Costs	16	21

6 Defined Contribution pension scheme

Employees pay 5% of their wages and from September 2022, Little Learners also contributes 5% of their gross wages each month into the Pension Fund. Both these items are shown in the SOFA as expenses. The scheme was introduced in 2017/18 Accounts year. At the end of this financial year, total employer £10165, and employee contributions amounted to £21794, totalling £28055. To date there are no pension liabilities. Fourteen staff contribute to the pension fund.

Contributions are allocated entirely to Unrestricted funds.

7	Fees for examination of Accounts	2024	2025
	Cost of Independent examination	£150	£150

8 Investments

The charity has no investments.

9 Debtors and prepayments

	2024	2025
Payments in advance	£2524	£2736
(Insurance premiums)		
Total	£2524	£2736

10 Cash at bank and in hand

	2024	2025
Shawbrook Savings Account	£86,066.63	£86,066.63
Cambridge and Counties Bank	£88,174.09	£89,809.78
Bank Savings Account	£70,436.21	£71,952.91
Bank Current Account	£164,166.53	£102,317.51
Petty cash	£521.17	£374.82
Total	£409,364.63	£350,521.70

11 Creditors and accruals

	2024	2025
Amounts due to NI and PAYE	£12,369	£28902
Accruals	£400	£400
Sundry creditors (pension fund)	£1,463	£303
Total	£14232	£29605

12 Trustee remuneration and benefits

Trustees receive no remuneration for their activities and any expense payments are not material.

13. Prior Year Adjustment

The funds brought forward to 2024/2025 are understated by £901.08.

LITTLE LEARNERS

England & Wales - Charity number 1095229

Accounts

Little Learners

Financial Statements

for the

12-month period ended 31st August 2024

Contents

Little Learners Information	3
Treasurer's Report.....	4
Chartered Accountants Report.....	6
Statement of Financial Activities for the year ending 31st August 2024.....	7
Statement of Financial Position for the year ended 31st August 2024	8
Notes to the Accounts.....	9

Little Learners Information

Trustees:

The trustees who served during the year, and to the date of this report were:

Chairperson: Sue Gaskin
Secretary: Heather Magill
Treasurer: Andrea Shaw
Trustee: Danielle Pierce-Roberts
Trustee: Jane Tidswell
Trustee: Lindsey Ormson (appointed 1st December 2023)

Premises:

Old Hall Community Centre
Old Hall Road
Old Hall
Warrington
Cheshire
WA5 9QA

Bankers:

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

Accountant:

PW Hurst FCMA CGMA
Chartered Management Accountant
2 Foxes Hey
Cuddington
Northwich
Cheshire
CW8 2UU

Registered Charity No:

1095229

Treasurer's Report

The Treasurer presents the report and financial statements of Little Learners for the period ended 31st August 2024.

The accounts have been prepared in accordance with the Constitution, as registered with the Charity Commissioners, applicable law, and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005, and the revised FRS102 reporting guidelines for charities which produce accounts on an accruals basis.

Management

The governing document of Little Learners is its constitution dated 26/05/2016. The management is through a committee of volunteers. The day-to-day running of the charity is via a team of paid staff. None of the management committee receives any remuneration or benefits in kind.

Review of the financial position.

During the period, the charity's income amounted to £522,460 and in earning this, it spent £458,536, and made a surplus of £63,924, fulfilling its financial objectives.

Reserves at the end of the year were represented by bank deposits and comply with the PLA guidelines.

The committee is satisfied that there are enough reserve funds to maintain the same high level of service for the foreseeable future.

Reserves policy

The policy is to have three months operating expenses in cash. This was comfortably achieved at the end of the year.

The Management committee's responsibilities.

These are governed by the Little Learners, constitution and the requirements of the Charity Commissioners. Little Learners is required to prepare financial statements which give a true and fair view of the state of its activities, and of the income and expenditure for that period. In preparing these statements, it is required to

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether any applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on an on-going basis, unless it is inappropriate to assume that Little Learners will continue its operations.

Little Learners is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time its financial position. They are responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Andrea Shaw

Treasurer

Chartered Accountants Report

In accordance with the letter of engagement dated 11th January 2011, and to assist you to fulfil your duties to comply with the requirements of the Charity Commissioners; I have independently examined the accounts of Little Learners for the year ended 31st August 2024. These comprise the Statement of Financial Activities, the Statement of Financial position and the related notes from the accounting records and the information and explanations you have given to me. These accounts are set out below in this report.

This report is made to the Trustees of the registered charity, as a body, in accordance with your instructions. The work has been undertaken so that I can examine the accounts, and report to the Trustees that I have done so, and state those matters that we have agreed to state to them in this report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees, as a body, for the work or for this report.

Respective responsibilities of Trustees and Examiner

You have acknowledged your duty to ensure that the charity has kept proper accounting records and to prepare accounts that give a true and fair view. The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

My examination was conducted 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

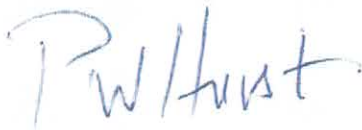
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Signature:

A handwritten signature in blue ink that reads "P W Hurst". The letters are cursive and slightly slanted to the right.

Date: 20thth December 2024

P W Hurst FCMA CGMA

Chartered Management Accountant

2 Foxes Hey
Cuddington
Northwich
Cheshire
CW8 2UU

Statement of Financial Activities

for the year ended 31st August 2024

	Notes	Unrestricted Funds	Restricted Income Funds	Endowment Funds	Total Funds	Prior Year Funds
		2024	2024	2024	2024	2023
		£	£	£	£	£
Incoming resources	2					
Donations and legacies		0			0	0
Grants		239,794			239,794	166107
Charitable Activities		279,410			279,410	266713
Investments		0			0	0
Bank interest		3,256			3,256	2353
Sundry Income (uniform sales)		0			0	0
total		522,460	0	0	522,460	435,173
Resources Expended	3					
Raising Funds		0			0	0
Charitable Activities		373,782			373,782	339000
Indirect expenses		71,983			71,983	65426
Bank charges		10			10	5
Governance and regulatory		2,560			2,560	1978
Depreciation		10,202			10,202	10723
total		458,536	0	0	458,536	417,132
Net Income before investment gains		63,924	0	0	63,924	18,041
Investments		0			0	0
Net Income/(Expenditure)		63,924	0	0	63,924	18,041
Other gains and losses		0			0	0
Net Movement in Funds		63,924	0	0	63,924	18,041
Reconciliation of Funds						
Total funds brought forward		413,559	0	0	413,559	395,518
Prior year adjustment	13	4,053			4,053	
Movement in funds		63,924			63,924	18,041
Total funds carried forward		481,536	0	0	481,536	413,559

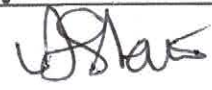

Statement of Financial Position

as at 31st August 2024

	Notes	2024 Unrestricted Funds	2024 Restricted Income Funds	2024 Endowment Funds	2024 Total Funds	2023 Prior Year Funds
		£	£	£	£	£
Fixed Assets	4					
Tangible Assets		62,084			62,084	72,645
+additions		32,398			32,398	162
- less depreciation		10,202			10,202	10,723
Total fixed assets		84,280			84,280	62,084
Investments		0			0	0
Current Assets						
Stock		0			0	0
Debtors		0			0	0
Cash at bank and in hand	10	409,365			409,365	365,502
Prepayments	9	2,524			2,524	2,175
Total Current assets		411,889			411,889	367,677
Creditors (< 1year)	11	14,232			14,232	15,802
Accruals		400			400	400
		0			0	0
Creditors (>1 year)					0	0
Total Net Current assets		397,256			397,256	351,475
Total assets		481,536	0	0	481,536	413,559
Funds of the charity		481,536	0	0	481,536	413,559
		0				

Signature of one of two Trustees

on behalf of all trustees

Signature	Name	Date of Approval
	Andrea Shaw	23/1/25
	Mrs Dorrington	20.12.24

NOTES TO THE ACCOUNTS for the year ended 31st August 2024

1. Accounting Policies

1.1 Company status

The charity is a standard charity. In the event of the charity being wound up the trustees would decide on the distribution of its assets to the users of the pre-school and other charities, as determined by the trust deed, and constitution.

1.2 Basis of preparing the financial statements

The accounts have been prepared in accordance with the Charities SORP (FRS 102) Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and the Charities Act 2011.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The charity constitutes a public benefit as defined by FRS 102.

1.3 Going concern.

There are no material uncertainties about the charity's ability to continue and so the going concern basis of accounting has been adopted.

1.4 Incoming Resources

Income is recognised in the Statement of Financial Activities (SOFA) when the charity is entitled to the funds, the receipt is probable, and the amount can be measured reliably. Grants and donations are included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

1.5 Resources Expended

Expenditure and creditors are recognised when a present legal and constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation, and the amount can be measured reliably. Expenditure is measured on an accruals basis. Resources expended are allocated to the particular activity where the cost relates to that activity.

1.6 Fund accounting

Unrestricted funds are shown separately in the SOFA. They are available for use at the trustee's discretion in furtherance of the general objects of the charity. Restricted funds are those subject to specific conditions imposed by the donors or have been raised for a particular purpose. The charity has no restricted funds.

1.7 Assets and depreciation

Tangible fixed assets used for charitable purposes are stated at cost less depreciation and all repairs are written off as incurred. Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

1.8 Investments

Investments are stated at market value as at the balance sheet date. The SOFA includes the net gains and losses arising in the revaluation and disposals of investments during the year. Investment income is accounted for on an accruals basis. Unrealised gains and losses are calculated by comparing previous balance sheet valuation to the year-end valuation. The charity has no investments.

1.9 Taxation

As Little learners is a charity, no provision is considered necessary for taxation.

1.10 Pension Costs

The charity operates a Defined Contribution pension scheme. Contributions to the scheme are charged to the income and expenditure account as they fall due.

2 Analysis of Income by activity

Analysis of Income		for year end 31st August 2024		
Donations and Legacies	Unrestricted Funds	Total	Prior Year funds	
	£	£	£	
Bonds	635.00	635.00	600.00	
Total Donations/Bonds	635.00	635.00	819.30	
Grants				
Granted Sessions ex Warrington Borough	239,794.38	239,794.38	166,107.48	
Total Grants	239,794.38	239,794.38	166,107.48	
Charitable Activities				
Pre-School fees	258,582.50	258,582.50	242,921.49	
Holiday Club	20,070.27	20,070.27	21,692.75	
Receipts from Fundraising activity	122.00	122.00	219.30	
Other Income	0.00	0.00	1,279.00	
Total Charitable Activities	278,774.77	278,774.77	266,112.54	
Total Bond, and charitable activities	279,409.77	279,409.77	243,740.79	
Other				
Sundry Income	0.00	0.00	165.54	
Gifts	0.00	0.00	0.00	
Interest received Savings Accounts	3,256.31	3,256.31	2,785.58	
Total of Other Income	3,256.31	3,256.31	2,951.12	
Total Income	522,460.46	522,460.46	435,990.44	

3 Analysis of Expenditure

See table below.

Analysis of Expenditure

For the year ending 31st August 2024

	2024	2024	2023
	Unrestricted Funds	Total	Prior Year
	£	£	£
Raising Funds			
Staging fund raising events	0	0	0
Advertising	0	0	0
Total Expenditure on raising funds	0	0	0
Charitable Activities			
Staff wages and benefits	332,569	332,569	302,773
Employer NI contributions	16,755	16,755	15,749
Travelling expenses	205	205	306
Staff Courses	1,225	1,225	1,702
Employer Pension Contributions	8,868	8,868	8,580
Uk entertainment(specialist staff who teach/entertain children)	146	146	256
Household	1,860	1,860	1,965
Pre-school snacks	8,355	8,355	5,196
Milk	943	943	949
Refuse Collection	701	701	713
Sports sessions	354	354	0
Uniform	1,583	1,583	810
Sundry expenses	218	218	0
Total expenditure on Charitable Activities	373,782	373,782	339,000
Indirect expenses			
Rent	39,695	39,695	38,845
Municipal rates	1,653	1,653	6,034
Health and safety	2,605	2,605	1,643
Payroll outsourced service	1,054	1,054	2,609
Premises insurance	3,063	3,063	1,096
Utility payments (inc water)	7,743	7,743	2,971
Cleaning	3,221	3,221	2,265
Sundry expenses	882	882	2,271
Office stationery/printing and postage	557	557	356
Consumable expenses	3,308	3,308	3,205
Telephone and fax	1,264	1,264	1,376
Premises maintenance expenses	3,100	3,100	70
Equipment expensed	3,838	3,838	2,682
Total Indirect charges	71,983	71,983	65,421
Total expenses exc Bank and late payment charges			
Bank charges	10	10	5
Governance and regulatory			
Legal fees	0	0	0
Ofsted	270	270	315
Accountancy fees	400	400	350
data Protection	40	40	40
DBS service	836	836	368
Website Fees	150	150	65
DataMove Accountancy	540	540	540
Orbit (web based child attainment tool)	324	324	300
Total expenses on Governance and regulatory	2,560	2,560	1,978
Total Expenses	448,334	448,334	406,404
Depreciation	10,202	10,202	10,723
Total expenses (inc depreciation)	458,536	458,536	417,127

LITTLE LEARNERS

England & Wales - Charity number 1095229

Accounts

Little Learners

Financial Statements

for the

12-month period ended 31st August 2023

Contents

Little Learners Information.....	3
Treasurer's Report.....	4
Chartered Accountants Report.....	6
Statement of Financial Activities for the year ending 31st August 2023.....	8
Statement of Financial Position for the year ended 31st August 2023	9
Notes to the Accounts.....	10

Little Learners Information

Trustees:

The trustees who served during the year, and to the date of this report were:

Chairperson: Sue Gaskin
Secretary: Heather Magill
Treasurer: Andrea Shaw
Trustee: Danielle Pierce-Roberts
Trustee: Jane Tidswell

Premises:

Old Hall Community Centre
Old Hall Road
Old Hall
Warrington
Cheshire
WA5 9QA

Bankers:

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

Accountant:

PW Hurst FCMA CGMA
Chartered Management Accountant
Cliff Cottage
Cliff Road,
Acton Bridge
Northwich
Cheshire
CW8 3QP

Registered Charity No:

1095229

Treasurer's Report

The Treasurer presents the report and financial statements of Little Learners for the period ended 31st August 2023.

The accounts have been prepared in accordance with the Constitution, as registered with the Charity Commissioners, applicable law, and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005, and the revised FRS102 reporting guidelines for charities which produce accounts on an accruals basis.

Management

The governing document of Little Learners is its constitution dated 26/05/2016. The management is through a committee of volunteers. The day-to-day running of the charity is via a team of paid staff. None of the management committee receives any remuneration or benefits in kind.

Review of the financial position.

During the period, the charity's income amounted to £435173 and in earning this, it spent £417132, and made a surplus of £18046, fulfilling its financial objectives. Reserves at the end of the year were represented by bank deposits and comply with the PLA guidelines.

In light of the constant rising costs this last year, the committee has decided to increase the fees by around 10%. Following the government pledge to help families access childcare we will see an increase in our funding from September 23 to March 24 to a more realistic level (after years of underfunding), which will help with the ever-rising cost. The committee is satisfied that there are enough reserve funds to maintain the same high level of service for the foreseeable future.

Reserves policy

The policy is to have three months operating expenses in cash. This was comfortably achieved at the end of the year.

The Management committee's responsibilities.

These are governed by the Little Learners' constitution and the requirements of the Charity Commissioners. Little Learners is required to prepare financial statements which give a true and fair view of the state of its activities, and of the income and expenditure for that period. In preparing these statements, it is required to

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether any applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial statements.

- Prepare the financial statements on an on-going basis, unless it is inappropriate to assume that Little Learners will continue its operations.

Little Learners is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time its financial position. They are responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Andrea Shaw

Treasurer

Chartered Accountants Report

In accordance with the letter of engagement dated 11th January 2011, and to assist you to fulfil your duties to comply with the requirements of the Charity Commissioners; I have independently examined the accounts of Little Learners for the year ended 31st August 2023. These comprise the Statement of Financial Activities, the Statement of Financial position and the related notes from the accounting records and the information and explanations you have given to me. These accounts are set out below in this report.

This report is made to the Trustees of the registered charity, as a body, in accordance with your instructions. The work has been undertaken so that I can examine the accounts, and report to the Trustees that I have done so, and state those matters that we have agreed to state to them in this report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees, as a body, for the work or for this report.

Respective responsibilities of Trustees and Examiner

You have acknowledged your duty to ensure that the charity has kept proper accounting records and to prepare accounts that give a true and fair view. The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

My examination was conducted 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

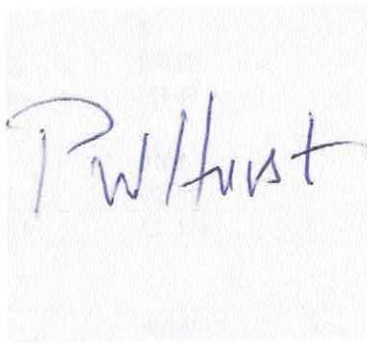
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Signature:

A rectangular box containing a handwritten signature in blue ink that reads "P W Hurst".

Date: 13th November 2023

P W Hurst FCMA CGMA

Chartered Management Accountant

Cliff Cottage
Cliff Road,
Acton Bridge
Northwich
Cheshire
CW8 3QP

Statement of Financial Activities

for the year ended 31st August 2023

	Notes	Unrestricted Funds	Restricted Income Funds	Endowment Funds	Total Funds	Prior Year Funds
		2023	2023	2023	2023	2022
		£	£	£	£	£
Incoming resources	2					
Donations and legacies		0			0	0
Grants		166,107			166,107	167,115
Charitable Activities		266,713			266,713	260,588
Investments		0			0	
Other (inc bank interest)		2,353			2,353	1,428
total		435,173	0	0	435,173	429,131
Resources Expended	3					
Raising Funds		0			0	0
Charitable Activities		339,000			339,000	335,063
Indirect expenses		65,421			65,421	72,294
Bank charges		5			5	93
Governance and regulatory		1,978			1,978	2,210
Depreciation		10,723			10,723	10,104
total		417,127	0	0	417,127	419,764
Net Income before investment gains		18,046	0	0	18,046	9,367
Investments		0			0	0
Net Income/(Expenditure)		18,046			18,046	9,367
Other gains and losses		0			0	0
Net Movement in Funds		18,046	0	0	18,046	9,367
Reconciliation of Funds						
Total funds brought forward		395,513	0	0	395,513	386,147
Movement in funds		18,046			18,046	9,366
Total funds carried forward		413,559	0	0	413,559	395,513

Statement of Financial Position

as at 31st August 2023

	Notes	2023 Unrestricted Funds	2023 Restricted Income Funds	2023 Endowment Funds	2023 Total Funds	2022 Prior Year Funds
		£	£	£	£	£
Fixed Assets	8					
Tangible Assets		72,645			72,645	67,386
+additions		162			162	15,363
- less depreciation		10,723			10,723	10,104
Total fixed assets		62,084			62,084	72,645
Investments		0			0	0
Current Assets	10					
Stock		0			0	0
Debtors		0			0	0
Cash at bank and in hand	11	365,502			365,502	334,522
Prepayments		2,175			2,175	2,491
Total Current assets		367,677			367,677	337,013
Creditors (< 1year)	12	15,802			15,802	12,104
Accruals		400			400	350
Prior year adjustment					0	1,691
Creditors (>1 year)					0	0
Total Net Current assets		351,475			351,475	322,868
Total assets		413,559	0	0	413,559	395,513
Funds of the charity		413,559	0	0	413,559	395,513

	Signature	Name	Date of Approval
Signature of one of two Trustees		Mrs Andrea Shaw	19/12/23
on behalf of all trustees			

NOTES TO THE ACCOUNTS for the year ended 31st August 2023

1. Accounting Policies

1.1 Company status

The charity is a standard charity. In the event of the charity being wound up the trustees would decide on the distribution of its assets to the users of the pre-school and other charities, as determined by the trust deed, and constitution.

1.2 Basis of preparing the financial statements

The accounts have been prepared in accordance with the Charities SORP (FRS 102) Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and the Charities Act 2011.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The charity constitutes a public benefit as defined by FRS 102.

1.3 Going concern

There are no material uncertainties about the charity's ability to continue and so the going concern basis of accounting has been adopted.

1.4 Incoming Resources

Income is recognised in the Statement of Financial Activities (SOFA) when the charity is entitled to the funds, the receipt is probable, and the amount can be measured reliably. Grants and donations are included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

1.5 Resources Expended

Expenditure and creditors are recognised when a present legal and constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation, and the amount can be measured reliably. Expenditure is measured on an accruals basis. Resources expended are allocated to the particular activity where the cost relates to that activity.

1.6 Fund accounting

Unrestricted funds are shown separately in the SOFA. They are available for use at the trustee's discretion in furtherance of the general objects of the charity. Restricted funds are those subject to specific conditions imposed by the donors or have been raised for a particular purpose. The charity has no restricted funds.

1.7 Assets and depreciation

Tangible fixed assets used for charitable purposes are stated at cost less depreciation and all repairs are written off as incurred. Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

1.8 Investments

Investments are stated at market value as at the balance sheet date. The SOFA includes the net gains and losses arising in the revaluation and disposals of investments during the year. Investment income is accounted for on an accruals basis. Unrealised gains and losses are calculated by comparing previous balance sheet valuation to the year-end valuation. The charity has no investments.

1.9 Taxation

As Little learners is a charity, no provision is considered necessary for taxation.

1.10 Pension Costs

The charity operates a Defined Contribution pension scheme. Contributions to the scheme are charged to the income and expenditure account as they fall due.

2 Analysis of Income by activity

Analysis of Income		for year end 31st August 2023		
Donations and Legacies	Unrestricted Funds	Total	Prior Year funds	
	£	£	£	
Bonds	600.00	600.00	640.00	
Receipts from Fundraising activity	219.30	219.30	96.20	
Total Donations/Bonds	819.30	819.30	736.20	
Grants				
Granted Sessions ex Warrington Borough	166,107.48	166,107.48	167,115.06	
Total Grants	166,107.48	166,107.48	167,115.06	
Charitable Activities				
Pre-School fees	242,921.49	242,921.49	240,667.59	
Breakfast Club fees	0.00	0.00	788.45	
Holiday Club	21,692.75	21,692.75	18,395.45	
Other Income	1,279.00			
Total Charitable Activities	265,893.24	265,893.24	259,851.49	
Other				
Sundry Income	165.54	165.54	1,000.00	
Gifts	0.00	0.00	0.00	
Interest received savings Account	2,187.90	2,187.90	428.06	
Total of Other Income	2,353.44	2,353.44	1,428.06	
Total Income	435,173.46	435,173.46	429,130.81	

3 Analysis of Expenditure

3.1 See Table below.

Analysis of Expenditure
For the year ending 31st August 2023

Raising Funds	Restricted Funds	Total	Prior Year
	£	£	£
Staging fund raising events	0	0	0
Advertising	0	0	0
Total Expenditure on raising funds	0	0	0
Charitable Activities			
Staff wages and benefits	302,773	302,773	291,799
Employer NI contributions	15,749	15,749	19,608
Travelling expenses	306	306	338
Staff Courses	1,702	1,702	1,869
Employer Pension Contributions	8,580	8,580	8,173
Uk entertainment(specialist staff who teach/entertain chil	256	256	807
Household	1,965	1,965	1,383
Pre-school snacks	5,196	5,196	4,931
Milk	949	949	636
Refuse Collection	713	713	806
Uniform	810	810	1,533
Sundry expenses	0	0	3,179
Total expenditure on Charitable Activities	339,000	339,000	335,062
Indirect expenses			
Rent	38,845	38,845	37,627
Municipal rates	6,034	6,034	1,046
Health and safety	1,643	1,643	9,250
Payroll outsourced service	2,609	2,609	1,075
Premises insurance	1,096	1,096	1,797
Utility payments (inc water)	2,971	2,971	6,643
Cleaning	2,265	2,265	3,200
Sundry expenses	2,271	2,271	0
Office stationery/printing and postage	356	356	1,028
Consumable expenses	3,205	3,205	3,353
Telephone and fax	1,376	1,376	1,127
Premises maintenance expenses	70	70	2,250
Equipment expensed	2,682	2,682	3,899
Total Indirect charges	65,421	65,421	72,295
Total expenses on Bank and late payment charges			
Bank charges	5	5	93
Governance and regulatory			
Legal fees	0	0	50
Ofsted	315	315	270
Accountancy fees	350	350	1,200
data Protection	65	65	40
DBS service	40	40	322
Website Fees	368	368	60
DataMove Accountancy	540	540	
Orbit (web based child attainment tool)	300	300	269
Total expenses on Governance and regulatory	1,978	1,978	2,211
Total Expenses	406,404	406,404	409,661
Depreciation	10,723	10,723	10,104
Total expenses (inc depreciation)	417,127	417,127	419,765

4 Paid Employees

4.1 Staff Costs

	2023	2022
Salaries and Wages	£302,773	£291,799
Social security Costs	£15,749	£19,608
Pension Costs (defined contribution scheme)	£8580	£8,173
Total staff Costs	£327,102	£319,5801

All staff are employed by Little Learners, no staff have contracts with a related party.

4.2 Average Head Count in the Year

	2023	2022
Teaching Staff	15	15
Support Staff	2	2
Total staff Costs	17	17

5 Defined Contribution pension scheme

Employees pay 5% of their wages and from September 2022, Little Learners contributes 5% of their gross wages each month into the Pension Fund. Both these items are shown in the SOFA as expenses. The scheme was introduced in 2017/18 Accounts year. At the end of this year, total employer, and employee contributions in 2022/2023 amounted to £ 8580.18, and 8564.96 respectively, totalling £17145.14. To date there are no pension liabilities. All but two of the seventeen staff contribute to the pension fund.

Contributions are allocated entirely to Unrestricted funds.

6 Tangible Fixed Assets

Tangible Assets	Nursery fixed resources £	Timber roof construction £	Nursery equipment £	Office equipment £	Total £
Cost as at 1st September 2022	28,884.50	9,470.98	29,702.56	4,587.27	72,645.31
additions	0.00	0.00	162.00	0.00	162.00
disposals	0.00	0.00	0.00	0.00	0.00
at 31st August 2022	28,884.50	9,470.98	29,864.56	4,587.27	72,807.31
Depreciation charge for the year	2,888.45	947.10	5,940.51	917.45	10,693.51
on additions	0.00	0.00	29.70	0.00	29.70
on disposals	0.00	0.00	0.00	0.00	0.00
at 31st August 2023	2,888.45	947.10	5,970.21	917.45	10,723.21
Net asset value as at 31st August 2023	25,996.05	8,523.88	23,894.35	3,669.82	62,084.10

7	Fees for examination of Accounts	2023	2022
	Cost of Independent examination	£150	£100

8 Investments

The charity has no investments.

9 Debtors and prepayments

	2023	2022
Payments in advance	£2175	£2491
(Insurance premiums)		
Total	£2175	£2491

10 Cash at bank and in hand

	2023	2022
Shawbrook Savings Account	£85383.00	£85383.00
Cambridge and Counties Bank	£86572.50	£85000.00
Bank Savings Account	£69101.42	£68711.55
Bank Current Account	£123,471.74	£94400.95
Petty cash	£973.66	£926.07
Total	£365,502.32	£334,521.54

11 Creditors and accruals

	2023	2022
Amounts due to NI and PAYE	£12489.74	£9076
Accruals	£400.00	£350.00
Sundry creditors (pension fund)	£3312.02	£2037.86
Sundry employee loans and advances	0	£990.22
Total	£16201.76	£12,454

12 Trustee remuneration and benefits

Trustees receive no remuneration for their activities and any expense payments are not material.

LITTLE LEARNERS

England & Wales - Charity number 1095229

Accounts

**Little Learners
Financial Statements**

for the

12-month period ended 31st August 2022

Contents

Little Learners Information	3
Treasurer's Report	4
Chartered Accountants Report	6
Statement of Financial Activities for the year ending 31st August 2022	8
Statement of Financial Position for the year ended 31st August 2022	9
Notes to the Accounts.....	10

Little Learners Information

Trustees:

The trustees who served during the year, and to the date of this report were:

Chairperson: Sue Gaskin
Secretary: Jennifer Stewart
Treasurer: Andrea Shaw

Premises:

Old Hall Community Centre
Old Hall Road
Old Hall
Warrington
Cheshire
WA5 9QA

Bankers:

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

Accountant:

PW Hurst FCMA CGMA
Chartered Management Accountant
Cliff Cottage
Cliff Road,
Acton Bridge
Northwich
Cheshire
CW8 3QP

Registered Charity No:

1095229

Treasurer's Report

The Treasurer presents the report and financial statements of Little Learners for the period ended 31st August 2022.

The accounts have been prepared in accordance with the Constitution, as registered with the Charity Commissioners, applicable law, and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005, and the revised FRS102 reporting guidelines for charities which produce accounts on an accruals basis.

Management

The governing document of Little Learners is its constitution dated 26/05/2016. The management is through a committee of volunteers. The day-to-day running of the charity is via a team of paid staff. None of the management committee receives any remuneration or benefits in kind.

Review of the financial position.

During the period, the charity's income amounted to £429131 and in earning this, it spent £419764, and made a surplus of £9366, fulfilling its financial objectives. Reserves at the end of the year were represented by bank deposits and comply with the PLA guidelines.

The surplus was significantly lower this year than previous years due to an increase of staffing cost, rent increase as well as an increase in utility bills, but the committee is confident that enough reserves have been build up to safeguard the continuity of the organisation. Should the committee feel that the reserves are to be used too much, increasing fees could be an option to increase income as fees have not been increased for 6 years now.

Reserves policy

The policy is to have three months operating expenses in cash. This was comfortably achieved at the end of the year

The Management committee's responsibilities.

These are governed by the Little Learners' constitution and the requirements of the Charity Commissioners. Little Learners is required to prepare financial statements which give a true and fair view of the state of its activities, and of the income and expenditure for that period. In preparing these statements, it is required to

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether any applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial statements.

- Prepare the financial statements on an on-going basis, unless it is inappropriate to assume that Little Learners will continue its operations.

Little Learners is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time its financial position. They are responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Andrea Shaw

Treasurer

Chartered Accountants Report

In accordance with the letter of engagement dated 11th January 2011, and to assist you to fulfil your duties to comply with the requirements of the Charity Commissioners; I have independently examined the accounts of Little Learners for the year ended 31st August 2022. These comprise the Statement of Financial Activities, the Statement of Financial position and the related notes from the accounting records and the information and explanations you have given to me. These accounts are set out below in this report.

This report is made to the Trustees of the registered charity, as a body, in accordance with your instructions. The work has been undertaken so that I can examine the accounts, and report to the Trustees that I have done so, and state those matters that we have agreed to state to them in this report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees, as a body, for the work or for this report.

Respective responsibilities of Trustees and Examiner

You have acknowledged your duty to ensure that the charity has kept proper accounting records and to prepare accounts that give a true and fair view. The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

My examination was conducted 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

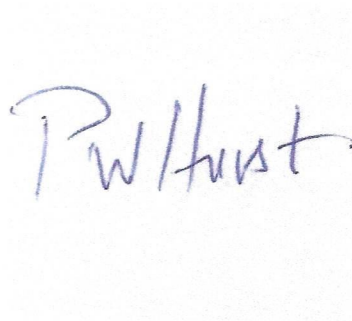
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Signature:

A handwritten signature in blue ink that reads "P W Hurst". The signature is written in a cursive style with a large initial 'P' and 'H'.

Date: 28th November 2022

P W Hurst FCMA CGMA

Chartered Management Accountant

Cliff Cottage
Cliff Road,
Acton Bridge
Northwich
Cheshire
CW8 3QP

Statement of Financial Activities

for the year ended 31st August 2022

	Notes	Unrestricted Funds 2022 £	Restricted Income Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Prior Year Funds 2021 £
Incoming resources	2					
Donations and legacies		0			0	0
Grants		167,115			167,115	219,441
Charitable Activities		260,588			260,588	206,314
Investments		0			0	
Other (inc bank interest)		1,428			1,428	3,563
total		429,131	0	0	429,131	429,318
Resources Expended	3					
Raising Funds		0			0	0
Charitable Activities		335,063			335,063	309,892.4
Indirect expenses		72,294			72,294	59,162
Bank charges		93			93	84
Governance and regulatory		2,210			2,210	2,271
Depreciation		10,104			10,104	8,059.4
total		419,764	0	0	419,764	379,469
Net Income before investment gains		9,366	0	0	9,366	49,849
Investments		0			0	0
Net Income/(Expenditure)		9,366	0	0	9,366	49,849
Other gains and losses		0			0	0
Net Movement in Funds		9,366	0	0	9,366	49,849
Reconciliation of Funds						
Total funds brought forward		388,829	0	0	388,829	338,980
Movement in funds		9,366			9,366	49,849
Total funds carried forward		398,196	0	0	398,196	388,829

Statement of Financial Position as at 31st August 2022

	Notes	2022 Unrestricted Funds	2022 Restricted Income Funds	2022 Endowment Funds	2022 Total Funds	2021 Prior Year Funds
		£	£	£	£	£
Fixed Assets	8					
Tangible Assets		67,386			67,386	58,044
+additions		15,363			15,363	17,401
- less depreciation		10,104			10,104	8,059
Total fixed assets		72,645			72,645	67,386
Investments		0			0	0
Current Assets	10					
Stock		0			0	0
Debtors		0			0	0
Cash at bank and in hand	11	334,522			334,522	325,837
Prepayments		2,491			2,491	864
Total Current assets		337,013			337,013	326,701
Creditors (< 1 year)	12	12,104			12,104	4,908
Accruals		350			350	350
Prior year adjustment		-991			-991	0
Creditors (>1 year)		0			0	0
Total Net Current assets		325,550			325,550	321,443
Total assets		398,195	0	0	398,195	388,829
Funds of the charity		398,195	0	0	398,195	388,829

	Signature	Name	Date of Approval
Signature of one of two Trustees			
on behalf of all trustees			

NOTES TO THE ACCOUNTS for the year ended 31st August 2022

1. Accounting Policies

1.1 Company status

The charity is a standard charity. In the event of the charity being wound up the trustees would decide on the distribution of its assets to the users of the pre-school and other charities, as determined by the trust deed, and constitution.

1.2 Basis of preparing the financial statements

The accounts have been prepared in accordance with the Charities SORP (FRS 102) Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 and the Charities Act 2011.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The charity constitutes a public benefit as defined by FRS 102.

1.3 Going concern

There are no material uncertainties about the charity's ability to continue and so the going concern basis of accounting has been adopted.

1.4 Incoming Resources

Income is recognised in the Statement of Financial Activities (SOFA) when the charity is entitled to the funds, the receipt is probable, and the amount can be measured reliably. Grants and donations are included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

1.5 Resources Expended

Expenditure and creditors are recognised when a present legal and constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation, and the amount can be measured reliably. Expenditure is measured on an accruals basis. Resources expended are allocated to the particular activity where the cost relates to that activity.

1.6 Fund accounting

Unrestricted funds are shown separately in the SOFA. They are available for use at the trustee's discretion in furtherance of the general objects of the charity. Restricted funds are those subject to specific conditions imposed by the donors or have been raised for a particular purpose. The charity has no restricted funds

1.8 Assets and depreciation

Tangible fixed assets used for charitable purposes are stated at cost less depreciation and all repairs are written off as incurred. Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

1.9 Investments

Investments are stated at market value as at the balance sheet date. The SOFA includes the net gains and losses arising in the revaluation and disposals of investments during the year. Investment income is accounted for on an accruals basis. Unrealised gains and losses are calculated by comparing previous balance sheet valuation to the year-end valuation. The charity has no investments.

1.10 Taxation

As Little learners is a charity, no provision is considered necessary for taxation.

1.11 Pension Costs

The charity operates a Defined Contribution pension scheme. Contributions to the scheme are charged to the income and expenditure account as they fall due.

2 Analysis of Income by activity

2.1 See table below.

Analysis of Income			
for year end 31st August 2022			
Donations and Legacies	Unrestricted Funds	Total	Prior Year funds
	£	£	£
Bonds	640.00	640.00	0.00
Receipts from Fundraising activity	96.20	96.20	0.00
Total Donations/Bonds	736.20	736.20	0.00
Grants			
Granted Sessions ex Warrington Borough	167,115.06	167,115.06	219,440.76
Total Grants	167,115.06	167,115.06	219,440.76
Charitable Activities			
Pre-School fees	240,667.59	240,667.59	33,248.44
Breakfast Club fees	788.45	788.45	159,278.02
Holiday Club	18,395.45	18,395.45	13,787.45
Total Charitable Activities	259,851.49	259,851.49	206,313.91
Other			
Sundry Income	1000.00	1,000.00	1,175.44
Gifts	0.00	0.00	0.00
Interest received savings Account	428.06	428.06	2,387.44
Total of Other Income	1,428.06	1,428.06	3,562.88
Total Income	429,130.81	429,130.81	429,317.55

3 Analysis of Expenditure

3.1 See Table below

Analysis of Expenditure		For the year ending 31st August 2022		
Raising Funds	Unrestricted Funds	Total	Prior Year	
	£	£	£	
Staging fund raising events	0	0	0	
Advertising	0	0	0	
Total Expenditure on raising funds	0	0	0	
Charitable Activities				
Staff wages and benefits	291,799	291,799	275,970	
Employer NI contributions	19,608	19,608	17,766	
Travelling expenses	338	338	64	
Staff Courses	1,869	1,869	1,611	
Employer Pension Contributions	8,173	8,173	4,755	
Uk entertainment(specialist staff who teach/ent	807	807	390	
Household	1,383	1,383	2,101	
Pre-school snacks	4,931	4,931	3,649	
Milk	636	636	548	
Refuse Collection	806	806	1,700	
Uniform	1,533	1,533	0	
Music Sessions	0	0	0	
Sundry expenses	3,179	3,179	1,337	
Total expenditure on Charitable Activities	335,063	335,063	309,892	
Indirect expenses				
Rent	37,627	37,627	33,313	
Municipal rates	1,046	1,046	2,831	
Health and safety	9,250	9,250	3,301	
Payroll outsourced service	1,075	1,075	1,359	
Premises insurance	1,797	1,797	3,201	
Utility payments (inc water)	6,643	6,643	4,519	
Cleaning	3,200	3,200	990	
Sundry expenses	0	0	2,277	
Office stationery/printing and postage	1,028	1,028	743	
Consumable expenses	3,353	3,353	2,366	
Telephone and fax	1,127	1,127	1,188	
Premises maintenance expenses	2,250	2,250	256	
Equipment expensed	3,899	3,899	2,818	
Total Indirect charges	72,294	72,294	59,162	
Total expenses on Bank and late payment charges				
Bank charges	93	93	84	
Governance and regulatory				
Legal fees	50	50	35	
Ofsted	270	270	270	
Accountancy fees	1,200	1,200	1,186	
data Protection	40	40	40	
DBS service	322	322	410	
Music license	0	0	0	
Website Fees	60	60	55	
Orbit (web based child attainment tool)	269	269	275	
Total expenses on Governance and regulatory	2,210	2,210	2,272	
Total Expenses	409,661	409,661	371,410	
Depreciation	10,104	10,104	8,059	
Total expenses (inc depreciation)	419,764	419,764	379,469	

4 Paid Employees

4.1 Staff Costs

	2022	2021
Salaries and Wages	£291,799	£275,970
Social security Costs	£19,608	£17,766
Pension Costs (defined contribution scheme)	£8,173	£4,755
Total staff Costs	£319,5801	£298,491

All staff are employed by Little Learners, no staff have contracts with a related party.

4.2 Average Head Count in the Year

	2022	2021
Teaching Staff	15	14
Support Staff	2	2
Total staff Costs	17	16

5 Defined Contribution pension scheme

Employees pay 5% of their wages and Little Learners contributes 3% of their gross wages each month into the Pension Fund. Both these items are shown in the SOFA as expenses. The scheme was introduced in 2017/18 Accounts year. At the end of this year, total employer and employee contributions in 2021/2022 amounted to £15461. To date there are no pension liabilities. The value of the contributions to date is £46356, all but three of the seventeen staff contribute to the pension fund.

Contributions are allocated entirely to Unrestricted funds.

6	Fees for examination of Accounts	2022	2021
	Cost of Independent examination	£100	£100

7 Tangible Fixed Assets

Tangible Assets	Nursery fixed resources £	Timber roof construction £	Nursery equipment £	Office equipment £	Total £
Cost as at 1 st September 2021	26,642.21	10,523.31	24,691.54	5,529.34	67,386.40
additions	4993.00	0.00	10,180.67	189.00	15,362.67
disposals	0.00	0.00	0.00	0.00	0.00
at 31 st August 2021	31,635.21	10,523.31	34,872.21	5,718.34	82,749.07
Depreciation charge for the year	2,664.22	1,052.33	4,938.31	1,105.87	9,760.73
on additions	86.49	0.00	231.34	25.20	343.03
on disposals	0.00	0.00	0.00	0.00	0.00
at 31 st August 2022	2,750.71	1,052.33	5,169.65	1,131.07	10,103.76
Net asset value as at 31st August 2022	28,884.50	9,470.98	29,702.56	4,587.27	72,645.31

8 Investments

The charity has no investments

9 Debtors and prepayments

	2022	2021
Payments in advance	£2491	£864
(Insurance premiums)		
Total	£2491	£864

10 Cash at bank and in hand

	2022	2021
Shawbrook Savings Account	£85383.00	£85,000
Cambridge and Counties Bank	£85000.00	
Bank Savings Account	£68711.55	£68677
Bank Current Account	£94400.95	£171776
Petty cash	£926.07	£384
Total	£334,521.54	£325837

11 Creditors and accruals

	2022	2021
Amounts due to NI and PAYE	£9076	£6407
Accruals	£350.00	£350
Sundry creditors (pension fund)	£2037.86	£1153
Sundry employee loans and advances	£990.22	0
Total	£12,454	£7910

Note creditor balances for NI and Paye were overstated by £991.35 in 2021.

12 Trustee remuneration and benefits

Trustees receive no remuneration for their activities and any expense payments are not material.

LITTLE LEARNERS

England & Wales - Charity number 1095229

Accounts

**Little Learners
Financial Statements**

for the

12-month period ended 31st August 2021

Contents

Little Learners Information
Treasurer's Report 3
Chartered Accountants Report 4
Statement of Financial Activities for the year ending 31st August 2021 6
Statement of Financial Position for the year ended 31st August 2021 8
Notes to the Accounts..... 10

Little Learners Information

Trustees:

The trustees who served during the year, and to the date of this report were:

Chairperson:Sue Gaskin
Secretary:Jennifer Stewart
Treasurer:Andrea Shaw

Premises: Old Hall Community Centre
Old Hall Road
Old Hall
Warrington
Cheshire
WA5 9QA

Bankers: CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Maling
Kent
ME19 4JQ

Accountant: PW Hurst FCMA CGMA
Chartered Management Accountant
Cliff Cottage
Cliff Road, Acton Bridge
Northwich
Cheshire
CW8 3QP

Registered Charity No:

1095229

Treasurer's Report

The Treasurer presents the report and financial statements of Little Learners for the period ended 31st August 2021.

The accounts have been prepared in accordance with the Constitution, as registered with the Charity Commissioners, applicable law, and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005, and the revised FRS102 reporting guidelines for charities which produce accounts on an accruals basis.

Management

The governing document of Little Learners is its constitution dated 26/05/2016. The management is through a committee of volunteers. The day-to-day running of the charity is via a team of paid staff. None of the management committee receives any remuneration or benefits in kind.

Review of the financial position.

During the period, the charity's income amounted to £429318, and in earning this, it spent £379468, and made a surplus of £49849, fulfilling its financial objectives. Reserves at the end of the year were represented by bank deposits and comply with the PLA guidelines.

Our activities were impacted in the second term of the school year as primary schools were closed. Although we were still receiving the full Early Years funding, our Link Club income was severely impacted. Going forward, 21/22 may be a challenge should the government decide on further lockdowns in the winter season, but the committee is confident that enough reserves have been build up to safeguard the continuity of the organisation.

Reserves policy

The policy is to have three months operating expenses in cash. This was comfortably achieved at the end of the year

The Management committee's responsibilities.

These are governed by the Little Learners' constitution and the requirements of the Charity Commissioners. Little Learners is required to prepare financial statements which give a true and fair view of the state of its activities, and of the income and expenditure for that period. In preparing these statements, it is required to

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether any applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial statements.
- Prepare the financial statements on an on-going basis, unless it is inappropriate to assume that Little Learners will continue its operations.

Little Learners is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time its financial position. They are responsible for

safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud or other irregularities.

A handwritten signature in black ink, appearing to read 'A. Shaw', with a long horizontal stroke extending to the right.

Andrea Shaw

Treasurer

Chartered Accountants Report

In accordance with the letter of engagement dated 11th January 2011, and to assist you to fulfil your duties to comply with the requirements of the Charity Commissioners; I have independently examined the accounts of Little Learners for the year ended 31st August 2021. These comprise the Statement of Financial Activities, the Statement of Financial position and the related notes from the accounting records and the information and explanations you have given to me. These accounts are set out below in this report.

This report is made to the Trustees of the registered charity, as a body, in accordance with your instructions. The work has been undertaken so that I can examine the accounts, and report to the Trustees that I have done so, and state those matters that we have agreed to state to them in this report and for no other purpose.

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trustees, as a body, for the work or for this report.

Respective responsibilities of Trustees and Examiner

You have acknowledged your duty to ensure that the charity has kept proper accounting records and to prepare accounts that give a true and fair view. The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) (b) of the Charities Act; and
- to state whether 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

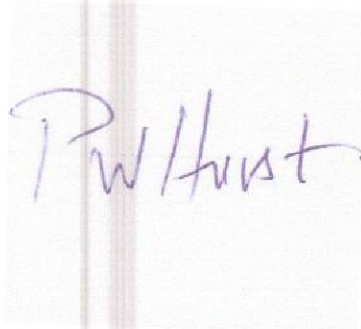
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Signature:

A handwritten signature in blue ink that reads "P W Hurst". The signature is written in a cursive style with a large initial 'P' and 'H'.

Date: 20th January 2022

P W Hurst FCMA CGMA

Chartered Management Accountant



Cliff Cottage
Cliff Road,
Acton Bridge
Northwich
Cheshire
CW8 3QP

Statement of Financial Activities for the year ending 31st August 2021

	Notes	Unrestricted Funds	Restricted Income Funds	Endowment Funds	Total Funds	Prior Year Funds
		2021	2021	2021	2021	2020
		£	£	£	£	£
Incoming resources	2					
Donations and legacies		0			0	330
Grants		219,441			219,441	212,915
Charitable Activities		206,314			206,314	194,656
Investments		0			0	
Other (inc bank interest)		3,563			3,563	817
total		429,318	0	0	429,318	408,718
Resources Expended	3					
Raising Funds		0			0	20
Charitable Activities		309,892			309,892	286,711
Indirect expenses		59,162			59,162	55,345
Bank charges		84			84	60
Governance and regulatory		2,271			2,271	2,753
Depreciation		8,059			8,059	8,015
total		379,468	0	0	379,468	352,904
Net Income before investment gains		49,849	0	0	49,849	55,814
Investments		0			0	0
Net Income/(Expenditure)		49,849	0	0	49,849	55,814
Other gains and losses		0			0	0
Net Movement in Funds		49,849	0	0	49,849	55,814
Reconciliation of Funds						
Total funds brought forward		338,980	0	0	338,980	283,166
Movement in funds		49,849			49,849	55,814
Total funds carried forward		388,829	0	0	388,829	338,980

Statement of Financial Position for the year ended 31st August 2021

	Notes	2021 Unrestricted Funds	2021 Restricted Income Funds	2021 Endowment Funds	2021 Total Funds	Prior Year Funds
		£	£	£	£	£
Fixed Assets	8					
Tangible Assets		75,445			75,445	66,059
- less depreciation		8,059			8,059	8,015
Total fixed assets		67,386			67,386	58,044
Investments		0			0	0
Current Assets	10					
Stock		0			0	0
Debtors		0			0	0
Cash at bank and in hand	11	325,837			325,837	283,676
Prepayments		864			864	1,712
Total Current assets		326,701			326,701	285,388
Creditors (< 1 year)	12					
Accruals		3,755			3,755	3,970
Creditors (>1 year)						
		1,153			1,153	122
Total Net Current assets		321,443			321,443	280,946
Total assets		388,829	0	0	388,829	338,990
Funds of the charity		388,829	0	0	388,829	338,980

	Signature	Name	Date of Approval
Signature of one of two Trustees		SUSAN GASWIN	24/1/22
on behalf of all trustees		Andrea Shaw	24/1/22

NOTES TO THE ACCOUNTS

For the year ended 31st August 2021

1.1 Company status

The charity is a standard charity. In the event of the charity being wound up the trustees would decide on the distribution of its assets to the users of the pre-school and other charities, as determined by the trust deed, and constitution.

1.2 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items were required. No restatements were required.

The charity constitutes a public benefit as defined by FRS 102.

1.3 Going concern

There are no material uncertainties about the charity's ability to continue and so the going concern basis of accounting has been adopted.

1.4 Change of accounting policy

The accounts have been prepared in accordance with FRS 102.

1.5 Income

Income is recognised in the Statement of Financial Activities (SOFA) when the charity is entitled to the funds, the receipt is probable, and the amount can be measured reliably. Grants and donations are included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

1.6 Expenditure

Expenditure and creditors are recognised when a present legal and constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation, and the amount can be measured reliably. Expenditure is measured on an accruals basis. Resources expended are allocated to the particular activity where the cost relates to that activity.

1.7 Fund accounting

Unrestricted funds are shown separately in the SOFA. They are available for use at the trustee's discretion in furtherance of the general objects of the charity. Restricted funds are those subject to specific conditions imposed by the donors or have been raised for a particular purpose. The charity has no restricted funds

1.8 Assets and depreciation

Tangible fixed assets used for charitable purposes are stated at cost less depreciation and all repairs are written off as incurred. Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

1.9 Investments

Investments are stated at market value as at the balance sheet date. The SOFA includes the net gains and losses arising in the revaluation and disposals of investments during the year. Investment income is accounted for on an accruals basis. Unrealised gains and losses are calculated by comparing previous balance sheet valuation to the year-end valuation. The charity has no investments.

2 Analysis of Income by activity

2.1 See table below.

Analysis of Income			
for year end 31st August 2021			
Donations and Legacies	Unrestricted Funds	Total	Prior Year funds
	£	£	£
Bonds	0.00	0.00	330.00
Receipts from Fundraising activity	0.00	0.00	0.00
Total Donations/Bonds	0.00	0.00	330.00
Grants			
Granted Sessions ex Warrington Borough	219,440.76	219,440.76	212,915.22
Total Grants	219,440.76	219,440.76	212,915.22
Charitable Activities			
Pre-School fees	33,248.44	33,248.44	25,476.69
Breakfast Club fees	159,278.02	159,278.02	160,838.46
Holiday Club	13,787.45	13,787.45	8,340.50
Total Charitable Activities	206,313.91	206,313.91	194,655.65
Other			
Sundry Income	1175.44	1,175.44	816.87
Gifts	0.00	0.00	0.00
Interest received savings Account	2,387.44	2,387.44	0.00
Total of Other Income	3,562.88	3,562.88	816.87
Total Income	429,317.55	429,317.55	408,717.74

Of the interest received, £1153 relates to interest from the three previous years on the Nationwide savings account.

3 Analysis of Expenditure

3.1 See Table below

Analysis of Expenditure

For the year ending 31st August 2021

Raising Funds	Unrestricted Funds	Total	Prior Year
	£	£	£
Staging fund raising events	0	0	20
Advertising		0	0
Total Expenditure on raising funds	0	0	20
Charitable Activities			
Staff wages and benefits	275,970	275,970	261,869
Employer NI contributions	17,766	17,766	7,876
Travelling expenses	64	64	324
Staff Courses	1,611	1,611	2,791
Employer Pension Contributions	4,755	4,755	4,373
Uk entertainment(specialist staff who teach/ent	390	390	1,183
Household	2,101	2,101	1,605
Pre-school snacks	3,649	3,649	3,675
Other manpower costs	0	0	186
Milk	548	548	426
Refuse Collection	1,700	1,700	470
Sports sessions	0	0	1,125
Music Sessions	0	0	480
Sundry expenses	1,337	1,337	328
Total expenditure on Charitable Activities	309,892	309,892	286,711
Indirect expenses			
Rent	33,313	33,313	32,521
Municipal rates	2,831	2,831	1,783
Health and safety	3,301	3,301	3,462
Payroll outsourced service	1,359	1,359	1,181
Premises insurance	3,201	3,201	1,223
Utility payments (inc water)	4,519	4,519	3,964
Cleaning	990	990	600
Sundry expenses	2,277	2,277	2,240
Office stationery/printing and postage	743	743	1,015
Consumable expenses	2,366	2,366	1,188
Telephone and fax	1,188	1,188	1,074
Premises maintenance expenses	256	256	2,751
Equipment expensed	2,818	2,818	2,343
Total Indirect charges	59,162	59,162	55,345
Total expenses on Bank and late payment charges			
Bank charges	84	84	60
Governance and regulatory			
Legal fees	35	35	167
Ofsted	270	270	270
Accountancy fees	1,186	1,186	1,177
data Protection	40	40	40
DBS service	410	410	430
Music license	0	0	302
Website Fees	55	55	60
Orbit (web based child attainment tool)	275	275	307
Total expenses on Governance and regulatory	2,271	2,271	2,753
Total Expenses	371,410	371,410	344,889
Depreciation	8,059	8,059	8,015
Total expenses (inc depreciation)	379,468	379,468	352,904

4 Paid Employees

4.1 Staff Costs

	2021	2020
Salaries and Wages	£275,970	£261,869
Social security Costs	£17,766	£7,876
Pension Costs (defined contribution scheme)	£4,755	£4,373
Total staff Costs	£298,491	£274,118

All staff are employed by Little Learners, no staff have contracts with a related party.

4.2 Average Head Count in the Year

	2021	2020
Teaching Staff	14	17
Support Staff	2	2
Total staff Costs	16	19

5 Defined Contribution pension scheme

Employees pay 5% of their wages and Little Learners contributes 3% of their gross wages each month into the Pension Fund. Both these items are shown in the SOFA as expenses. The scheme was introduced in 2017/18 Accounts year. At the end of this year, total contributions in 2020/2021 amounted to £11,650. To date there are no pension liabilities. The value of the contributions to date is £46,356, all but two staff contribute to the pension fund.

Contributions are allocated entirely to Unrestricted funds.

6 Fees for examination of Accounts	2021	2020
Cost of Independent examination	£100	£100

7 Tangible Fixed Assets

Tangible Assets	Nursery fixed resources £	Timber roof construction £	Nursery equipment £	Office equipment £	Total £
Cost as at 1 st September 2020	28,725.98	11,692.57	11,069.03	6,556.51	58,044.09
additions	835.16	0.00	16,276.77	288.95	17,400.88
disposals	0.00	0.00	0.00	0.00	0.00
at 31 st August 2021	29,561.14	11,692.57	27,345.80	6,845.46	75,444.97
Depreciation charge for the year	2,872.60	1,169.26	2,213.81	1,311.30	7,566.96
on additions	46.33	0.00	440.46	4.82	491.61
on disposals	0.00	0.00	0.00	0.00	0.00
at 31 st August 2021	2,918.93	1,169.26	2,654.27	1,316.12	8,058.57
Net asset value ast at 31st August 2021	26,642.21	10,523.31	24,691.54	5,529.34	67,386.40

8 Investments

The charity has no investments

9 Debtors and prepayments

	2021	2020
Payments in advance (Insurance premiums)	£864	£1712
Total	£864	£1712

10 Cash at bank and in hand

	2021	2020
Current Account	£171,776	£131,020
Shawbrook Savings Account	£85,000	£85,000
Bank savings Account	£68,677	£68,634
Petty cash	£384	£169
Total	£325,837	£284,823

11 Creditors and accruals

	2021	2020
Amounts due to NI and PAYE	£3755	£3840
Accruals	£350	£350
Sundry creditors (pension fund)	£1153	£122
Total	£5258	£4312

12 Trustee remuneration and benefits

Trustees are not paid for their trustee activities and any reimbursements are not material.