

Little Learners

Financial Statements

for the

12-month period ended 31st August 2025

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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 2025 £	Restricted Income Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Prior Year Funds 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
prior year adjustment						902
Movement in funds		3,490			3,490	63,923
Total funds carried forward		481,874	0	0	481,874	478,384

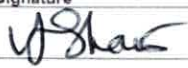

Statement of Financial Position

as at 31st August 2025

	Notes	2025 Unrestricted Funds £	2025 Restricted Income Funds £	2025 Endowment Funds £	2025 Total Funds £	2024 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 of one of two Trustees

on behalf of all trustees

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

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

Staging fund raising events	
Advertising	
Total Expenditure on raising funds	

2025	2025	2024
Unrestricted Funds	Total	Prior Year
£	£	£
0	0	0
0	0	0
0	0	0

Charitable Activities

Staff wages and benefits	363,449
Employer NI contributions	30,365
Travelling expenses	78
Staff Courses	2,293
Employer Pension Contributions	10,165
Uk entertainment(specialist staff who teach/entertain children)	1,920
Household	2,176
Pre-school snacks	8,273
Milk	778
Refuse Collection	810
Sports Sesiions	
Uniform	339
Sundry expenses	0
Total expenditure on Charitable Activities	420,645

363,449	363,449	332,569
30,365	30,365	16,755
78	78	205
2,293	2,293	1,225
10,165	10,165	8,868
1,920	1,920	146
2,176	2,176	1,860
8,273	8,273	8,355
778	778	943
810	778	701
		354
339	339	1,583
0	0	218
420,645	420,645	373,782

Indirect expenses

Rent	39,140
Municipal rates	1,911
Health and safety	4,160
Payroll outsourced service	1,896
Premises insurance	3,299
Utility payments (inc water)	5,495
Cleaning	4,585
Sundry expenses	1,396
Office stationery/printing and postage	3,745
Consumable expenses	8,006
Telephone and fax	1,487
Premises maintenance expenses	1,828
Equipment expensed	2,322
Total Indirect charges	79,270

39,140	39,140	39,695
1,911	1,911	1,653
4,160	4,160	2,605
1,896	1,896	1,054
3,299	3,299	3,063
5,495	5,495	7,743
4,585	4,585	3,221
1,396	1,396	882
3,745	3,745	557
8,006	8,006	3,308
1,487	1,487	1,264
1,828	1,828	3,100
2,322	2,322	3,838
79,270	79,270	71,983

Total expenses on Bank and late payment charges	
Bank charges	

10	10	10
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Governance and regulatory

Legal fees	0
Ofsted	270
Accountancy fees	400
Website Fees	50
Data Protection	52
DBS service	402
DataMove Accountancy	356
Orbit (web based child attainment tool)	605
PAT testing	190
Total expenses on Governance and regulatory	2,325

0	0	0
270	270	270
400	400	400
50	50	40
52	52	836
402	402	150
356	356	540
605	605	324
190	190	0
2,325	2,325	2,560

Total Expenses

502,249	502,249	448,335
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Depreciation

11,058	11,058	10,202
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Total expenses (inc depreciation)

513,308	513,308	458,537
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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 Leaners, 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.