

For the year ended 31 March 2025

Notes

1. Principal accounting policies

The financial statements have been prepared under the historical cost convention (as modified by the revaluation of freehold properties to market value) and in accordance with the *Statement of Recommended Practice: Accounting and Reporting by Charities* issued in March 2005, applicable accounting standards and the Charities Act 1993.

b) Fixed assets and depreciation

Tangible fixed assets, except for land and buildings, are stated at cost less, where applicable, amounts written off on a straight line basis.

Rates of depreciation:

Leasehold	lease term
Plant	20%
Furniture	20%
Computers	33%

Freehold land is not depreciated.

c) Income

Incoming resources are recognised in the year for which they are receivable.

d) Taxation

The charity has applied for charitable exemption under Section 505 of the Income and Corporation Taxes Act 1988.

e) Expenditure

Expenditure is included in the financial statements on an accruals basis.

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Stock is valued at the lower of cost and net realisable value.

2. Grants, donations and other gifts

Grants, donations and other gifts receivable for the general purposes of the Charity are credited to unrestricted funds. Donations for purposes restricted by the wishes of the

donor are taken to restricted funds

3. Resources expended

Costs of generating funds comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

4. Part time staff numbers 21

	Notes	2025	2024	2023	2022	2021	2021	2020
		£	£	£	£	£	£	£
Fixed Assets		21,397	21,397	20,397	30,928	30,718	30,718	30,506
Current Assets		125,595	25,286	13,416	4,772	10,718	97,232	76,739
Prepayments and accrued income		8,933	14,284	13,992	15,194	97,232	10,718	5,640
Creditors: amounts falling due within one year		(90,272)	(2,655)	(15,495)	(7,858)	0	(25,785)	0
Net current assets (liabilities)		<u>44,256</u>	<u>36,915</u>	<u>11,912</u>	<u>12,108</u>	<u>107,950</u>	<u>82,165</u>	<u>82,379</u>
Total assets less current liabilities		<u>65,653</u>	<u>58,312</u>	<u>32,309</u>	<u>43,036</u>	<u>138,668</u>	<u>112,883</u>	<u>112,885</u>
Creditors: amounts falling due after more than one year		0	0	(6,500)	0	(178,380)	(73,172)	(56,443)
Total net assets (liabilities)		<u>65,653</u>	<u>58,312</u>	<u>25,809</u>	<u>43,036</u>	<u>(39,712)</u>	<u>39,712</u>	<u>56,442</u>
Reserves		<u>65,653</u>	<u>58,312</u>	<u>25,809</u>	<u>43,036</u>	<u>(39,712)</u>	<u>39,712</u>	<u>56,442</u>
Profit/(Loss)		7,340	32,503	8,644	(5,947)			
new reserves		65,652	58,312	51,680	(45,659)			
		(0)	0	25,871	(88,695)			

	Feb-23	Feb-24	Mar-25
Fixed Assets	20,397	21,397	21,397
Bank Balance	13,415	25,286	125,595 As per Bank Rec
Debtors	13,992	14,284	8,933
Creditors within 1 year	(15,495)	(2,655)	(90,272) Includes £88k grant received
Creditors longer than 1 year	(6,500)	0	0
P&L Reserve brought forward	(43,036)	(25,809)	(58,313) B/F
P&L Current Year	17,227	(32,503)	(7,340) P&L result
TB Balance	(0)	(0)	0
Food		2,956	5,962 P&L
Bank charges		324	234 P&L
HMRC		(2,211)	19,507 P&L
Pension		652	7,988 P&L
Rent		6,833	16,872 P&L
Salaries		205,119	219,061 P&L
SENCO Equipment		3,357	4,620 P&L
Cleaning		1,163	2,055 P&L
Staff Training		1,562	7,269 P&L
Stationary/Room supplies		3,037	4,761 P&L
Sundry		13,481	19,858 P&L
Insurance		1,128	1,128 P&L
Utilities		11,988	8,259 P&L
Subscriptions		1,052	2,091 P&L
Grants		(189,974)	(162,216) P&L
Session fees		(92,970)	(164,789) P&L
P&L Result		(32,503)	(7,340)

	Feb-23	Feb-24	Mar-25
Debtors			
Due from Parents	13,992	14,284	8,933
Creditors			
Rent Due	(6,255)	(1,920)	(2,272)
Utilities		(247)	0
HMRC	(15,740)	(488)	0
Deferred Income			(88,000) Grant received
Total Creditors	(21,995)	(2,655)	(90,272)
Notes			
Tax paid June 23	(5,000)	0	
Tax payable monthly until paid by Feb 24	(10,500)	0	
	(15,500)	0	all paid by end of Feb 24

Bank Reconciliation 31.03.2025

Balance 01.03.24	£25,285.74
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Payments	416,457.93
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Receipts	£415,004.98
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Balance 31.03.25	£23,832.79
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Building Fund account

Balance 01.03.24	£1,258.06
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Payments	£2,582.63
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Receipts	£96,092.99
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Balance 31.03.25	£94,768.42
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Instant Business Account

Balance 01.03.24	£1,443.66
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Payments	£5,000.00
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Receipts	£10,549.84
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Balance 31.03.25	£6,993.50
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Total bank accounts	£125,594.71
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Profit and Loss 31.03.25

	<u>£</u>	Income £	Expenditure £
Bank Balance 01.03.24	25,285.74		
Food			5,961.63
Bank charges			234.00
HMRC			19,506.96
Pension			7,987.74
Rent			16,872.34
Salaries			219,060.98
SENCO Equipment			4,619.90
Transfers			88,000.00
Cleaning			2,055.34
Staff Training			7,268.76
Stationary/Room supplies			4,760.66
Sundry			28,651.28
Insurance			1,128.12
Utilities			8,258.98
Subscriptions			2,091.24
Total			416,457.93
Grants		162,215.56	
Session fees		252,789.42	
Total		415,004.98	
Bank Balance 31.03.25	23,832.79		
Profit/Loss	-£1,452.95		

2025

Average number of employees during the period

21

2024	2023	2022
19	20	19

Little Elms Expenditure 01.03.2024-28.02.2025

Company	Date	Amount	Training	Rent	Insurance
amazon	3/1/2024	£59.97			
findel educate	3/4/2024	£819.58	819.58		
showcase	01.03.24	£360.00			
refund to KH	01.03.24	£119.40			
lloyds bank	3/1/2024	£234.00			
amazon	3/1/2024	£2,776.04			
tesco	3/1/2024	£2,384.48			
tesco	12/30/1899	£1,144.23			
amazon	3/5/2024	£2,044.00			
high speed	3/6/2024	£621.60	621.60		
wages	31.03.25	£219,013.68			
twinkl	12/5/2024	£107.88			
argos	3/11/2024	£87.90			
suffolk cc	3/11/2024	£5,643.64		5643.64	
amazon	3/5/2024	£2,235.76			
nest	3/1/2024	£7,987.74			
tesco	3/12/2024	£1,552.03			
tesco	3/1/2024	£448.71			
msft annual	3/1/2024	£44.64			
whatever happens	01/03/24	90.00			
safe	01/03/24	100.00			
close premium	01/03/24	1,128.12			1128.12
spi design	01/03/24	480.00			
indeed	21/03/24	694.98			
uk safety	25/03/24	846.94			
refund to KH	26/03/24	656.21			
fds corp	26/03/24	59.95			
wave	01.03.24	1,200.00			
msdc bins	01.03.24	805.56			
hmrc	01.03.24	5,150.00			
thurston building	28.03.24	500.00			
suffolk cc	02.04.24	11,228.70		11228.7	
msdc council tax	02.04.24	1,426.78			
hmrc	05/04/24	5,460.50			
viking	15.04.24	1,336.28			
refund dodds	16.04.24	34.00			
zoonoeu	23.04.24	20.94			
tiger supplies	02.05.24	96.83			
notice board	03.05.24	335.97			
hmrc	02.05.24	8,862.46			

bt	07.05.24	1,908.16			
pass functional	03.06.24	19.97	19.97		
co op	20.05.24	21.48			
palmers	20.05.24	21.40			
sew cute	23.05.24	841.15			
sunskips	24.05.24	686.00			
wickes	24.05.24	104.85			
vertas	29.05.24	90.00	90.00		
mr e d mackay	29.05.24	165.00			
prestige flowers	03.06.24	43.48			
wickes	24.05.24	104.80			
b and q	24.05.24	273.59			
shade4u	24.06.24	449.61			
goff	25.06.24	1,085.85			
tonies	05.07.24	285.56			
jo ryland	05.07.24	34.00			
hfl education	04.07.24	33.00	33.00		
alexandra chiorano	04.07.24	150.00			
gl's	03.07.24	64.79			
ups	28.06.24	159.88			
coolmilk	15.07.24	130.82			
edf	23.07.24	1,832.63			
best practice	22.07.24	9.00	9.00		
ucheck	02.08.24	312.50			
smyths toys	06.08.24	141.97			
da stevens	15.08.24	365.00			
ebay	22.08.24	23.65			
seated furniture	22.08.24	1,560.03			
industracare	22.08.24	23.65			
angel hotel	30.08.24	70.00			
sensory direct	04.09.24	408.40			
pplprs	23.09.24	130.82			
elite	25.09.24	14.39	14.39		
ndna	30.09.24	78.75			
eyfs	02.10.24	288.00			
training at work	30.09.24	391.20	391.20		
moneysoft	18.10.24	206.40			
currys	18.10.24	1,196.99			
refund BR	30.10.24	33.99			
wickes	25.10.24	174.50			
mplc	18.11.24	253.38			
national nursey	13.11.24	18.00			
gompels	13.11.24	332.27			
hope education	27.11.24	1,482.83	1,482.83		

sp books	09.12.24	74.19			
baker ross	09.12.24	151.11			
screwfix	31.01.25	330.60			
spotted penguin	31.01.25	719.21			
sunskips	29.01.25	343.00			
time system	22.01.25	438.00			
fenland leisure	09.01.25	83.20			
st johns amb	27.03.25	801.60	801.60		
high speed	31.03.25	62.40	62.40		
sunskips	28.03.25	373.86			
gompels	28.03.25	1,002.27			
special ed toys	08.01.25	513.99			
Transfers	31.03.25	88,000.00			
bloom boutique	14.01.25	41.20			
pandora	05.03.25	80.99			
asda	10.03.25	102.49			
jigsaw	10.03.25	214.68			
TTS	20.01.25	155.99			
sp cannon	25.01.25	693.40			
ofsted	25.01.25	220.00			
first mats	10.02.25	153.60			
pre school learning	24.02.25	2,923.19	2,923.19		
c peck	13.02.25	9,739.32			
d floyde	14.02.25	5,018.40			
TOTALS					
		416,457.93	7,268.76	16,872.34	1,128.12

Food	SEN	Clean	Subs	Salary	HMRC	Sundry	Station
						59.97	
			360.00				
						119.40	
		346.52					2,429.52
2,384.48							
1,144.23							
		543.27				1,093.89	406.84
				219,013.68			
						107.88	
	87.90						
		682.49				1,261.64	291.63
1,552.03							
448.71							
			44.64				
			90.00				
						100.00	
			480.00				
						694.98	
						846.94	
						656.21	
						59.95	
					5,150.00		
						500.00	
					5,460.50		
		86.00					1,250.28
						34.00	
						20.94	
							96.83
						335.97	
					8,862.46		

21.48							
21.40							
						841.15	
						686.00	
						104.85	
						165.00	
						43.48	
						104.80	
						273.59	
						449.61	
							285.56
					34.00		
						150.00	
		64.79					
						159.88	
130.82							
						312.50	
						141.97	
						365.00	
				23.65			
	1,560.03						
				23.65			
						70.00	
	408.40						
			130.82				
						78.75	
			288.00				
			206.40				
						1,196.99	
						33.99	
	174.50						
			253.38				
			18.00				
		332.27					

						74.19	
						151.11	
						330.60	
	719.21						
						343.00	
						438.00	
						83.20	
						373.86	
	1,002.27						
	513.99						
						88,000.00	
						41.20	
						80.99	
102.49							
						214.68	
155.99							
						693.40	
			220.00				
	153.60						
						9,739.32	
						5,018.40	
5,961.63	4,619.90	2,055.34	2,091.24	219,060.98	19,506.96	116,651.28	4,760.66

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[illegible]

Little Elms Receipts 01.03.23-29.02.24

Company	Date	Total	BACS	Voucher	Grant
fees	31.03.25	252789.42	252789.42		
grants	31.03.25	161715.56			161715.56
best practice	25.11.24	500.00			500.00
		415004.98	252789.42	0.00	162215.56

JRS
0.00

For the year ended 28 February 2025

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Profit and Loss 31.03.25

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Session fees		252,789.42	
Total		415,004.98	
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Profit/Loss	-£1,452.95		
