LITTLE ACORNS PRE-SCHOOL (CHELMSFORD)

England & Wales · Charity number 1135947

Details

Status	Registered
Legal form	Charitable company
Company number	07191897
Registered	2010-05-13
Register	View on the Charity Commission register

Contact

Address	St. Lukes Church Gloucester Avenue Chelmsford CM2 9DT
Phone	07383 556431
Email	info@littleacorns-preschool.com
Website	www.littleacorns-preschool.com

Activities

Objects: THE OBJECTS OF THE PRE-SCHOOL ("THE OBJECTS") ARE TO ENHANCE THE DEVELOPMENT ANDEDUCATION 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:-4.1 OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES,TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOMEINVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFEROPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS ORABILITY;4.2 ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES ANDPROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;4.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: To provide sessional day care for children aged 2- 4 1/2 years within our local and wider community

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Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£172,964	£171,533	-	-
2023-12-31	£139,589	£159,408	-	-
2022-12-31	£160,650	£158,940	-	-
2021-12-31	£157,232	£154,335	-	-
2020-12-31	£149,968	£112,658	-	-

Trustees

Name	Role	Appointed
Abbie Maxwell		2023-05-03
Caroline Louise Gosling		2016-10-20
Emma Leanne Fletcher		2024-03-27
Kate Victoria Britten		2022-07-12

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LITTLE ACORNS PRE-SCHOOL (CHELMSFORD)

England & Wales - Charity number 1135947

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: 01.01.2024 **To:** 31.12.2024

Charity name: The Little Acorns Pre-School (Chelmsford)

Charity registration number: 1135947

Company number: 07191897

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	**To provide sessional day-care for children aged 2-4 years within our local and wider community.**
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	**Providing children with a fun learning and enabling environment to help with the transition to school. We follow the EYFS (Early Years Foundation Stage) within our planning.**
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**The trustees have had regard to the guidance issued by the Charity Commission on public benefit.**

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	**The committee is made up of parents and carers who are all volunteers.** **We also have additional volunteers who help at fundraising events.**
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**We provide 7 sessions per week during term time and at the end of 2024 we had 38 children registered with us. During the Summer term we had 57 children registered.** **We held Summer and Christmas parties for the children as well as a Disco in the Summer term.** **We organised a Summer outing to a local farm park for the children and their parents and carers.**

Additional information (optional)
You may choose to include further statements where relevant about:

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

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	**Our accounts for the period show a profit of £1,411 The total of our year end funds is £93,337**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	**We currently hold a reserve to cover running costs for approximately 6 months. This includes the cost of covering salaries, insurance and rent.**
Amount of reserves held	Para 1.22	**£81,764**
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

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

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	**Memorandum and Articles as devised by the Pre-school Learning Alliance**
How is the charity constituted?	Para 1.25	**Limited Liability Company**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**The new committee members are elected at our Annual General Meeting.**

Additional information (optional)
You may choose to include further statements where relevant about:

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

Reference and Administrative details

Charity name	The Little Acorns Pre-school (Chelmsford)
Other name the charity uses	
Registered charity number	1135947
Charity's principal address	103 Heath Drive, Chelmsford, Essex, CM2 9HG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Caroline Louise Gosling			Pre-school committee
2	Kate Victoria Britten	Chairperson		Pre-school committee
3	Abbie Maxwell			Pre-school committee
4	Melissa Prior	Secretary		Pre-school committee
5	Victoria Jane Schrapel	Treasurer	From 23.04.2024	Pre-school committee
6	Emma Leeanne Fletcher		From 27.03.2024	Pre-school committee
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

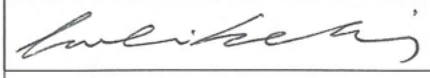
Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Caroline Gosling	
Position (eg Secretary, Chair, etc)	Trustee	

18.6.25

Charity number 1135947
Company number 07191897

The Little Acorns Pre-school (Chelmsford)

Financial Statements

for the year ended 31/12/2024

Contents

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Statement of Financial Activities	1
Balance Sheet	2
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The Little Acorns Pre-school (Chelmsford) Ltd		Charity No	1135947	
		Company No	07191897	
Annual accounts for the period				
Period start date	01.01.24	To	Period end date	31.12.2024

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Grants from Essex County Council	S01	140,351	10,296	-	150,647	111,822
Charitable activities	S02	20,408	-	-	20,408	26,207
Other trading activities	S03	896	-	-	896	762
Investments	S04	963	-	-	963	670
HMRC grants	S05			-	-	-
Donations	S06	50	-	-	50	128
Total	S07	162,668	10,296	-	172,964	139,589
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	9	-	-	9	-
Charitable activities	S09	161,228	10,296	-	171,524	159,408
Separate material expense item	S10					
Other	S11	-	-	-	-	-
Total	S12	161,237	10,296	-	171,533	159,408
Net income/(expenditure) before tax for the reporting period	S13	1,431	-	-	1,431	- 19,819
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	1,431	-	-	1,431	- 19,819
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	1,431	-	-	1,431	- 19,819
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	1,431	-	-	1,431	- 19,819
Reconciliation of funds:						
Total funds brought forward	S23	91,926	-	-	91,926	111,745
Total funds carried forward	S24	93,357	-	-	93,357	91,926

The Little Acorns Pre-school (Chelmsford) Ltd — Charity No 1135947 — Company No 07191897

Section B — Balance Sheet as on 31st December 2024

	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	370	-	-	370	40
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	98,466	-	-	98,466	100,076
Total current assets	B10	98,836	-	-	98,836	100,116
Creditors: amounts falling due within one year (Note 20)	B11	5,479	-	-	5,479	8,190
Net current assets/(liabilities)	B12	93,357	-	-	93,357	91,926
Total assets less current liabilities	B13	93,357	-	-	93,357	91,926
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	93,357	-	-	93,357	91,926
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	93,357		-	93,357	91,926
Revaluation reserve	B20				-	
Fair value reserve	B21					
Total funds	B22	93,357	-	-	93,357	91,926

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

		Date of approval dd/mm/yyyy
Name	CAROLINE GOSLING.	
Signature		18.6.25

Signature of director authenticating accounts being sent to Companies House

		Date dd/mm/yyyy
Name	CAROLINE GOSLING	
Signature		18.6.25

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 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:

• and 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***The charity is able to pay all of its debts as and when they fall due.***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not Applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not Applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Section C	Notes to the accounts	(cont)

Note 2

2.2 INCOME

Accounting policies

		Yes*	No*	N/a*
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		

		Yes*	No*	N/a*
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes*	No*	N/a*
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.		✓	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts			✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£500		
	They are valued at cost.			✓
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.			✓
	They are valued at cost.			✓

		Yes*	No*	N/a*
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	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.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	50	-	-	50	128
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	140,351	10,296	-	150,647	111,822
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	HMRC grants		-	-	-	-
	Total	140,401	10,296	-	150,697	111,950
Charitable activities:		20,408	-	-	20,408	26,207
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	20,408	-	-	20,408	26,207
Other trading activities:	Income from fundraising	896	-	-	896	762
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	896	-	-	896	762
Income from investments:	Interest income	963	-	-	963	670
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	963	-	-	963	670
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		162,668	10,296	-	172,964	139,589

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Essex County Council

Building on success Training £2,400; Disability Grant £1,718; Inclusion Grant £766; SENIF £5,412 **Total £10,296**

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C Notes to the accounts (cont)

Note 4 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1	Essex County Council	140,351	108,262
Government grant 2	Essex County Council Inclusion Grants	766	629
Government grant 3	Essex County Council SENIF Grants	5,412	1,391
Government grant 4	Essex County Council Disability Fund Grants	1,718	
Government grant 5	Essex County Council EYPP		737
Government grant 6	Essex County Council 1:1 Funding		383
Government grant 7	Essex County Council Emergency Funding		420
Government grant 8	Essex County Council Training Grant	2,400	
	Total	150,647	111,822

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 6 Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events	9			9	11
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	9	-	-	9	11
Expenditure on charitable activities	Staff costs	152,961	-	-	152,961	141,419
	Rent	13,554	-	-	13,554	11,297
	Administrative costs	1,146	-	-	1,146	1,958
	Play equipment		-	-	-	351
	Insurance	745	-	-	745	1,160
	Consumables	1,816			1,816	
	Other	1,302	-	-	1,302	3,212
	Total expenditure on charitable activities	171,524	-	-	171,524	159,397
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		171,533	-	-	171,533	159,408

Section C Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	0	0
Assurance services other than independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0

Section C Notes to the accounts (cont)

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	147,357	137,040
Social security costs	3,290	2,283
Pension costs (defined contribution pension plan)	2,314	2,096
Other employee benefits	-	-
Total staff costs	152,961	141,419

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	£26,601

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	11	11
Governance	-	-
Other	-	-
Total	11	11

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	
Please state the legal authority or reason for making the payment	
Please state the amount of the payment (or value of any waiver of a right to an asset)	

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	
The nature of the payment (cash, asset etc.)	
The extent of redundancy funding at the balance sheet date	
Please state the accounting policy for any redundancy or termination payments	

Section C Notes to the accounts (cont)

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	**£2,314**
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	**The cost of the defined contribution pension has all been allocated to the unrestricted funds as any allocation based on proportion of income would be immaterial.**

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	
Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.	

Section C Notes to the accounts (cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	10	40
Other debtors	360	0
Total	370	40

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Section C Notes to the accounts (cont)

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,137	2,831	-	-
Taxation and social security	4,342	5,359	-	-
Other creditors			-	-
Total	5,479	8,190	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

£148 - This is the total of children's fees paid in advance for 2025

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	1,718	14,229
Amounts added in current period	148	1,718
Amounts released to income from previous periods	- 1,718	- 14,229
Balance at the end of the reporting period	148	1,718

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	81,764	80,802
Cash at bank and on hand	16,702	19,274
Other	-	-
Total	98,466	100,076

Section C Notes to the accounts (cont)

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Employer National Insurance contribution	TOTAL	
		£	£	£	£	£	£
Caroline Gosling	Governing document	26601	610		959	28170	26451

Please give details of why remuneration or other employment benefits were paid.	Caroline Gosling is employed as the Little Acorns Pre-school Manager so is paid a salary for this work only and nothing for being a trustee. She has been made a trustee for continuity as she has been at the charity for 22 years. Her cost of employment is included in N11
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.	
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	1

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	*TRUE*

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False) | *TRUE*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount		Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£		£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/directors/ members of	The Little Acorns Pre-school (Chelmsford)		
On accounts for the year ended	31.12.2024		
	Charity no.: 1135947	**Company no.:** 07191897	
Set out on pages	1 - 2		

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31/12/2023**.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention ~~(other than that disclosed below *)~~ which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

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

Signed:  **Date:** 17/6/25

Name:	DEREKA SYMES
Relevant professional qualification(s) or body (if any):	CHARTERED ACCOUNTANT
Address:	92 BODMIN ROAD CHELMSFORD ESSEX CM1 6LL

Section B Disclosure

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

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

LITTLE ACORNS PRE-SCHOOL (CHELMSFORD)

England & Wales - Charity number 1135947

Accounts

Charity number 1135947
Company number 07191897

The Little Acorns Pre-school (Chelmsford)

Financial Statements

for the year ended 31/12/2022

Contents

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CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/directors/ members of	The Little Acorns Pre-school (Chelmsford)
On accounts for the year ended	31.12.2022

Charity no.:	1135947	**Company no.:**	07191897

Set out on pages 3 - 4

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31/12/2022**.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention ~~(other than that disclosed below *)~~ which gives me cause to believe that:

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- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

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

Signed: [signature] **Date:** 1/9/23

Name:	DEREKA SYMES
Relevant professional qualification(s) or body (if any):	CHARTERED ACCOUNTANT
Address:	92 BODMIN ROAD CHELMSFORD ESSEX CM1 6LL

Section B Disclosure

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

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

The Little Acorns Pre-school (Chelmsford) Ltd		Charity No	1135947	
		Company No	07191897	
Annual accounts for the period				
Period start date	01.01.22	To	Period end date 31.12.2022	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Grants from Essex County Council	S01	131,745	3,207	-	134,952	123,423
Charitable activities	S02	23,712	-	-	23,712	32,609
Other trading activities	S03	1,786	-	-	1,786	821
Investments	S04	36	-	-	36	5
HMRC grants	S05	96		-	96	
Donations	S06	68	-	-	68	374
Total	S07	157,443	3,207	-	160,650	157,232
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08		-	-	-	-
Charitable activities	S09	155,733	3,207	-	158,940	154,335
Separate material expense item	S10					
Other	S11	-	-	-	-	-
Total	S12	155,733	3,207	-	158,940	154,335
Net income/(expenditure) before tax for the reporting period	S13	1,710	-	-	1,710	2,897
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	1,710	-	-	1,710	2,897
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	1,710	-	-	1,710	2,897
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	1,710	-	-	1,710	2,897
Reconciliation of funds:						
Total funds brought forward	S23	110,035	-	-	110,035	107,138
Total funds carried forward	S24	111,745	-	-	111,745	110,035

The Little Acorns Pre-school (Chelmsford) Ltd | Charity No 1135947 | Company No 07191897

Section B Balance sheet

As on 31st December 2022

	Guidance No	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	456	-	-	456	401
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	131,391	-	-	131,391	115,064
Total current assets	B10	131,847	-	-	131,847	115,465
Creditors: amounts falling due within one year (Note 20)	B11	20,102	-	-	20,102	5,430
Net current assets/(liabilities)	B12	111,745	-	-	111,745	110,035
Total assets less current liabilities	B13	111,745	-	-	111,745	110,035
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	111,745	-	-	111,745	110,035
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	111,745		-	111,745	110,035
Revaluation reserve	B20				-	
Fair value reserve	B21					
Total funds	B22	111,745	-	-	111,745	110,035

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

		Date of approval dd/mm/yyyy
Name	CAROLINE GOSLING	
Signature		4.8.23

Signature of director authenticating accounts being sent to Companies House

		Date dd/mm/yyyy
Name	CAROLINE GOSLING	
Signature		4.8.23

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 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:

• and 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***The charity is able to pay all of its debts as and when they fall due.***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not Applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not Applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Section C	Notes to the accounts	(cont)

Note 2

2.2 INCOME

Accounting policies

		Yes*	No*	N/a*
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		

		Yes*	No*	N/a*
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes*	No*	N/a*
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.		✓	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts			✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£500		
	They are valued at cost.			✓
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.			✓
	They are valued at cost.			✓

		Yes*	No*	N/a*
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	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.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Section C Notes to the accounts (cont)

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	68	-	-	68	374
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	131,745	3,207	-	134,952	123,423
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	HMRC grants	96	-	-	96	
	Total	131,909	3,207	-	135,116	123,797
Charitable activities:		23,712	-	-	23,712	32,609
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	23,712	-	-	23,712	32,609
Other trading activities:	Income from fundraising	1,786	-	-	1,786	821
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,786	-	-	1,786	821
Income from investments:	Interest income	36	-	-	36	5
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	36	-	-	36	5
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		157,443	3,207	-	160,650	157,232

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Essex County Council

Disability Fund grant - £800.

SEN grants - £309; £1291; £807 Total £3207

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C Notes to the accounts (cont)

Note 4 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1	Essex County Council	131,745	119,026
Government grant 2	Essex County Council Inclusion Grants	-	-
Government grant 3	Essex County Council SEN Grants	2,407	3,167
Government grant 4	Essex County Council Disability Fund Grants	800	1,230
Government grant 5	HMRC JRS grants	-	-
Government grant 6	HMRC SSP grant	96	-
	Total	135,048	123,423

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Section C Notes to the accounts (cont)

Note 6 **Expenditure**

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events	881			881	27
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	881	-	-	881	27
Expenditure on charitable activities	Staff payroll costs	138,063		-	138,063	134,011
	Rent	11,575	-	-	11,575	11,657
	Administrative costs	1,425	-	-	1,425	2,013
	Play equipment	2,111	800		2,911	2,325
	Other	4,085	-	-	4,085	4,302
	Total expenditure on charitable activities	157,259	800	-	158,059	154,308
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		158,140	800	-	158,940	154,335

Section C Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	0	0
Assurance services other than independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0

Section C Notes to the accounts (cont)

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	133,673	129,881
Social security costs	2,296	2,193
Pension costs (defined contribution pension plan)	2,094	1,937
Other employee benefits	-	-
Total staff costs	138,063	134,011

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000 TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28. £23,950

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	11	12
Governance	-	-
Other	-	-
Total	11	12

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Section C Notes to the accounts (cont)

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	**£2,094**
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	**The cost of the defined contribution pension has all been allocated to the unrestricted funds as any allocation based on proportion of income would be immaterial.**

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	
Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.	

Section C Notes to the accounts (cont)

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	456	401
Other debtors	0	0
Total	456	401

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Section C Notes to the accounts (cont)

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	15,172	900	-	-
Taxation and social security	4,930	4,530	-	-
Other creditors			-	-
Total	20,102	5,430	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

£14229 - This is a grant from Essex County Council for the Spring term 2023 but was received in December 2022

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	15,298
Amounts added in current period	14,229	
Amounts released to income from previous periods	-	- 15,298
Balance at the end of the reporting period	14,229	-

Section C Notes to the accounts (cont)

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	70,132	70,096
Cash at bank and on hand	61,259	44,968
Other	-	-
Total	131,391	115,064

Section C Notes to the accounts (cont)

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Employer Natioinal Insurance contribution	TOTAL	
		£	£	£	£	£	£
Caroline Gosling	Governing document	23950	530		659	25139	21792

Please give details of why remuneration or other employment benefits were paid.	Caroline Gosling is employed as the Little Acorns Pre-school Manager so is paid a salary for this work only and nothing for being a trustee. She has been made a trustee for continuity as she has been at the charity for 20 years. Her cost of employment is included in N11
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.	
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	1

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	*TRUE*

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	***TRUE***

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount		Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£		£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: 01.01.2022 **To:** 31.12.2022

Charity name: The Little Acorns Pre-School (Chelmsford)

Charity registration number: 1135947

Company number: 07191897

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	**To provide sessional day-care for children aged 2-4 years within our local and wider community.**
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	**Providing children with a fun learning environment to help with the transition to school. We follow the curriculum guidance for the foundation stage within our planning.**
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**The trustees have had regard to the guidance issued by the Charity Commission on public benefit.**

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	**The committee is made up of parents and carers who are all volunteers.** **We also have additional volunteers who help at fundraising events.**
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**We provide 7 sessions per week during term time and at the end of 2022 we had 44 children registered with us. During the Summer term we had 63 children registered.** **We held Summer and Christmas parties for the children as well as Discos in the Spring and Autumn.** **We organised a Summer outing to a local farm park for the children and their parents and carers.**

Additional information (optional)
You may choose to include further statements where relevant about:

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

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	**Our accounts for the period show a surplus of £1,710 The total of our year end funds is £111,745**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	**We currently hold a reserve to cover running costs for approximately 6 months. This includes the cost of covering salaries, insurance and rent.**
Amount of reserves held	Para 1.22	**£70,132**
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

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

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	**Memorandum and Articles as devised by the Pre-school Learning Alliance**
How is the charity constituted?	Para 1.25	**Limited Liability Company**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**The new committee members are elected at our Annual General Meeting.**

Additional information (optional)
You may choose to include further statements where relevant about:

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

Reference and Administrative details

Charity name	The Little Acorns Pre-school (Chelmsford)
Other name the charity uses	
Registered charity number	1135947
Charity's principal address	103 Heath Drive, Chelmsford, Essex, CM2 9HG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Karen Clare Thomson	Chairperson		Pre-school committee
2	Kerry Brazier	Secretary		Pre-school committee
3	Kathy Morris	Treasurer		Pre-school committee
4	Caroline Louise Gosling			Pre-school committee
5	Courtney Paige Fletcher		To 12.07.22	Pre-school committee
6	Kate Victoria Britten		From 12.07.22	Pre-school committee
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	CAROLINE GOSLING.	
Position (eg Secretary, Chair, etc)	Trustee DIRECTOR.	
Date	22-8-23.	

LITTLE ACORNS PRE-SCHOOL (CHELMSFORD)

England & Wales - Charity number 1135947

Accounts

Charity number 1135947
Company number 07191897

The Little Acorns Pre-school (Chelmsford)

Financial Statements

for the year ended 31/12/2021

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/directors/ members of	The Little Acorns Pre-school (Chelmsford)			
On accounts for the year ended	31.12.2021			
	Charity no.:	1135947	**Company no.:**	07191897
Set out on pages	3 - 4			

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31/12/2021**.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

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

Signed: D Gomes **Date:** 19-9-2022

Name:	DEREKA SYMES
Relevant professional qualification(s) or body (if any):	CHARTERED ACCOUNTANT
Address:	92 BODMIN ROAD CHELMSFORD ESSEX CM1 6LL

Section B Disclosure

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

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

The Little Acorns Pre-school (Chelmsford) Ltd		Charity No	1135947		
		Company No	07191897		
Annual accounts for the period					
Period start date	01.01.21	To	Period end date	31.12.2021	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Income (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Grants from Essex County Council	S01	117,736	5,687	-	123,423	125,457
Charitable activities	S02	32,609	-	-	32,609	26,067
Other trading activities	S03	821	-	-	821	325
Investments	S04	5	-	-	5	11
HMRC grants	S05			-	-	10,843
Donations	S06	374	-	-	374	1,932
Total	S07	151,545	5,687	-	157,232	164,635
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08		-	-	-	-
Charitable activities	S09	148,648	5,687	-	154,335	127,325
Separate material expense item	S10					
Other	S11	-	-	-	-	-
Total	S12	148,648	5,687	-	154,335	127,325
Net income/(expenditure) before tax for the reporting period	S13	2,897	-	-	2,897	37,310
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	2,897	-	-	2,897	37,310
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	2,897	-	-	2,897	37,310
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	2,897	-	-	2,897	37,310
Reconciliation of funds:						
Total funds brought forward	S23	107,138	-	-	107,138	69,828
Total funds carried forward	S24	110,035	-	-	110,035	107,138

Section B Balance sheet

	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	401	-	-	401	465
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	115,064	-	-	115,064	123,924
Total current assets	B10	115,465	-	-	115,465	124,389
Creditors: amounts falling due within one year (Note 20)	B11	5,430	-	-	5,430	17,251
Net current assets/(liabilities)	B12	110,035	-	-	110,035	107,138
Total assets less current liabilities	B13	110,035	-	-	110,035	107,138
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	110,035	-	-	110,035	107,138
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	110,035		-	110,035	107,138
Revaluation reserve	B20				-	
Fair value reserve	B21					
Total funds	B22	110,035	-	-	110,035	107,138

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

		Date of approval dd/mm/yyyy
Name	CAROLINE GOSLING	12-8-22
Signature		

Signature of director authenticating accounts being sent to Companies House

		Date dd/mm/yyyy
Name	CAROLINE GOSLING	
Signature		12-8-22

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 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:

• and 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***The charity is able to pay all of its debts as and when they fall due.***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not Applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not Applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Note 2 Accounting policies

2.2 INCOME

		Yes*	No*	N/a*
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		

Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes* ✓ / No* / N/a*
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes* / No* / N/a* ✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes* / No* / N/a* ✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes* / No* / N/a* ✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes* / No* / N/a* ✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes* ✓ / No* / N/a*
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes* / No* / N/a* ✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes* / No* / N/a* ✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes* / No* / N/a* ✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes* / No* / N/a* ✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes* ✓ / No* / N/a*
Deferred income	No material item of deferred income has been included in the accounts.	Yes* / No* ✓ / N/a*
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes* / No* / N/a* ✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes* / No* / N/a* ✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes* / No* / N/a* ✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£500
	They are valued at cost.	Yes* / No* / N/a* ✓
	The depreciation rates and methods used are disclosed in note 14.	
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes* / No* / N/a* ✓
	They are valued at cost.	Yes* / No* / N/a* ✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes* / No* / N/a* ✓
	They are valued at cost.	Yes* / No* / N/a* ✓

		Yes*	No*	N/a*
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	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.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	374	-	-	374	1,932
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	119,026	4,397	-	123,423	125,457
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	HMRC grants	-	-	-	-	10,843
	Total	119,400	4,397	-	123,797	138,232
Charitable activities:		32,609	-	-	32,609	26,067
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	32,609	-	-	32,609	26,067
Other trading activities:	Income from fundraising	821	-	-	821	325
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	821	-	-	821	325
Income from investments:	Interest income	5	-	-	5	11
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	5	-	-	5	11
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		152,835	4,397	-	157,232	164,635

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Essex County Council

Disability Fund grants - £615; £615. Total £1230

SEN grants - £1290; £1525; £1642 Total £3167

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Essex County Council	119,026	121,633
Government grant 2	Essex County Council Inclusion Grants	-	2,423
Government grant 3	Essex County Council SEN Grants	3,167	1,401
Government grant 4	Essex County Council Disability Fund Grants	1,230	-
Government grant 5	HMRC JRS grants	-	10,652
Government grant 6	HMRC SSP grant	-	191
	Total	123,423	136,300

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 6 Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events	27			27	-
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	27	-	-	27	-
Expenditure on charitable activities	Staff payroll costs	134,011		-	134,011	113,165
	Rent	11,657	-	-	11,657	9,733
	Administrative costs	2,013	-	-	2,013	1,199
	Play equipment	1,095	1,230		2,325	
	Other	4,302	-	-	4,302	3,228
	Total expenditure on charitable activities	153,078	1,230	-	154,308	127,325
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		153,105	1,230	-	154,335	127,325

Section C Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	0	0
Assurance services other than independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	129,881	110,786
Social security costs	2,193	948
Pension costs (defined contribution pension plan)	1,937	1,431
Other employee benefits	-	-
Total staff costs	134,011	113,165

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000 TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28. £21,792

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	12	12
Governance	-	-
Other	-	-
Total	12	12

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

lote 12 Defined contribution pension scheme or defined benefit scheme accounted or as a defined contribution scheme.

2.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in he SOFA as an expense	£1,937
Please explain the basis for allocating he liability and expense of defined ontribution pension scheme between ctivities and between restricted and nrestricted funds.	The cost of the defined contribution pension has all been allocated to the unrestricted funds as any allocation based on proportion of income would be immaterial.

2.2 Please complete this section where the charity participates in a defined benefit pension plan but is nable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the cheme is accounted for as a defined ontribution plan, it is a defined benefit lan.	
Please provide such information as is vailable about the plan's surplus or eficit and the implications, if any, for he reporting charity	

2.3 Please complete this section where the charity participates in a multi-employer defined benefit ension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity an be liable to the plan for other ntities' obligations under the terms nd conditions of the multi-employer lan	
Explain how any liability arising from n agreement with a multi-employer lan to fund a deficit has been etermined.	

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	401	465
Other debtors	0	0
Total	401	465

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	900	15,660	-	-
Taxation and social security	4,530	1,591	-	-
Other creditors			-	-
Total	5,430	17,251	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	15,298	17,935
Amounts added in current period	-	15,298
Amounts released to income from previous periods	- 15,298	- 17,935
Balance at the end of the reporting period	-	15,298

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	70,096	30,091
Cash at bank and on hand	44,968	93,833
Other	-	-
Total	115,064	123,924

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Employer Natioinal Insurance contribution	TOTAL	
		£	£	£	£	£	£
Caroline Gosling	Governing document	21792	467		470	22729	20107

Please give details of why remuneration or other employment benefits were paid.	Caroline Gosling is employed as the Little Acorns Pre-school Manager so is paid a salary for this work only and nothing for being a trustee. She has been made a trustee for continuity as she has been at the charity for 17 years. Her cost of employment is included in N11
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.	
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	1

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	*TRUE*

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	*TRUE*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount		Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£		£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: 01.01.2021 **To:** 31.12.2021

Charity name: The Little Acorns Pre-School (Chelmsford)

Charity registration number: 1135947

Company number: 07191897

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	**To provide sessional day-care for children aged 2-4 years within our local and wider community.**
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	**Providing children with a fun learning environment to help with the transition to school. We follow the curriculum guidance for the foundation stage within our planning.**
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**The trustees have had regard to the guidance issued by the Charity Commission on public benefit.**

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	**The committee is made up of parents and carers who are all volunteers.** **We also have additional volunteers who help at fundraising events.**
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**We provide 7 sessions per week during term time and at the end of 2021 we had 50 children registered with us. During the Summer term we had 72 children registered.** **We held Summer and Christmas parties for the children as well as Discos in the Spring and Autumn.**

Additional information (optional)
You may choose to include further statements where relevant about:

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

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	**Our accounts for the period show a surplus of £2,897 The total of our year end funds is £110,035**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	**We currently hold a reserve to cover running costs for approximately 6 months. This includes the cost of covering salaries, insurance and rent.**
Amount of reserves held	Para 1.22	**£70,096**
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

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

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	**Memorandum and Articles as devised by the Pre-school Learning Alliance**
How is the charity constituted?	Para 1.25	**Limited Liability Company**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**The new committee members are elected at our Annual General Meeting.**

Additional information (optional)
You may choose to include further statements where relevant about:

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

Reference and Administrative details

Charity name	The Little Acorns Pre-school (Chelmsford)
Other name the charity uses	
Registered charity number	1135947
Charity's principal address	103 Heath Drive, Chelmsford, Essex, CM2 9HG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Deborah Alice Cooper	Treasurer	To 19.10.2021	Pre-school committee
2	Clair Maslin	Secretary	To 21.06.2021	Pre-school committee
3	Caroline Louise Gosling			Pre-school committee
4	Karen Clare Thomson	Chairperson		Pre-school committee
5	Courtney Fletcher			Pre-school committee
6	Kerry Brazier	Secretary	From 21.06.2021	Pre-school committee
7	Kathy Morris	Treasurer	From 07.10.2021	Pre-school committee
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

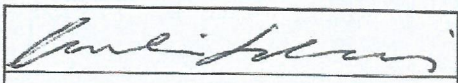
Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	CAROLINE GOSLING	
Position (eg Secretary, Chair, etc)	Trustee	
Date	21.9.22	

LITTLE ACORNS PRE-SCHOOL (CHELMSFORD)

England & Wales - Charity number 1135947

Accounts

Charity number 1135947
Company number 07191897

The Little Acorns Pre-school (Chelmsford)

Financial Statements

for the year ended 31/12/2020

Contents

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/directors/ members of	The Little Acorns Pre-school (Chelmsford)			
On accounts for the year ended	31.12.2020			
	Charity no.:	1135947	**Company no.:**	07191897
Set out on pages	3 - 4			

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31/12/2020**.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention ~~(other than that disclosed below *)~~ which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

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

Signed: D Symes **Date:** 17.7.21

Name:	DEREKA SYMES
Relevant professional qualification(s) or body (if any):	ICAEW
Address:	92 BODMIN ROAD CHELMSFORD ESSEX CM1 6LL

Section B Disclosure

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

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

The Little Acorns Pre-school (Chelmsford) Ltd		Charity No	1135947		
		Company No	07191897		
Annual accounts for the period					
Period start date	01.01.2020	To	Period end date	31.12.2020	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Grants from Essex County Council	S01	121,633	3,824	-	125,457	109,144
Charitable activities	S02	26,067	-	-	26,067	34,783
Other trading activities	S03	325	-	-	325	3,067
Investments	S04	11	-	-	11	15
HMRC grants	S05		10,843	-	10,843	-
Donations	S06	1,932	-	-	1,932	-
Total	S07	149,968	14,667	-	164,635	147,009
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08		-	-	-	1,005
Charitable activities	S09	112,658	14,667	-	127,325	133,496
Separate material expense item	S10					
Other	S11	-	-	-	-	-
Total	S12	112,658	14,667	-	127,325	134,501
Net income/(expenditure) before tax for the reporting period	S13	37,310	-	-	37,310	12,508
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	37,310	-	-	37,310	12,508
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	37,310	-	-	37,310	12,508
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	37,310	-	-	37,310	12,508
Reconciliation of funds:						
Total funds brought forward	S23	69,828	-	-	69,828	57,320
Total funds carried forward	S24	107,138	-	-	107,138	69,828

The Little Acorns Pre-school (Chelmsford) Ltd — Charity No 1135947 — Company No 07191897

Section B Balance sheet

	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	465	-	-	465	336
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	123,924	-	-	123,924	90,174
Total current assets	B10	124,389	-	-	124,389	90,510
Creditors: amounts falling due within one year (Note 20)	B11	17,251	-	-	17,251	20,682
Net current assets/(liabilities)	B12	107,138	-	-	107,138	69,828
Total assets less current liabilities	B13	107,138	-	-	107,138	69,828
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	107,138	-	-	107,138	69,828
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	107,138		-	107,138	69,828
Revaluation reserve	B20				-	
Fair value reserve	B21					
Total funds	B22	107,138	-	-	107,138	69,828

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

		Date of approval dd/mm/yyyy
Name	CAROLINE GOSLING	
Signature		26.7.21

Signature of director authenticating accounts being sent to Companies House

		Date dd/mm/yyyy
Name	CAROLINE GOSLING	
Signature		26.7.21

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 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:

• and 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***The charity is able to pay all of its debts as and when they fall due.***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not Applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not Applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Note 2 **Accounting policies**

2.2 INCOME

		Yes*	No*	N/a*
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓		
Income from membership	Membership subscriptions received in the nature of a gift are recognised in Donations			

subscriptions	and Legacies.	Yes* ☐ No* ☐ N/a* ☑
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes* ☐ No* ☐ N/a* ☑
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes* ☐ No* ☐ N/a* ☑
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes* ☐ No* ☐ N/a* ☑

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes* ☑ No* ☐ N/a* ☐
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes* ☐ No* ☐ N/a* ☑
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes* ☐ No* ☐ N/a* ☑
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes* ☐ No* ☐ N/a* ☑
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes* ☐ No* ☐ N/a* ☑
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes* ☑ No* ☐ N/a* ☐
Deferred income	No material item of deferred income has been included in the accounts.	Yes* ☐ No* ☑ N/a* ☐
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes* ☐ No* ☐ N/a* ☑
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes* ☐ No* ☐ N/a* ☑
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes* ☐ No* ☐ N/a* ☑

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£500
	They are valued at cost.	Yes* ☐ No* ☐ N/a* ☑
	The depreciation rates and methods used are disclosed in note 14.	
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes* ☐ No* ☐ N/a* ☑
	They are valued at cost.	Yes* ☐ No* ☐ N/a* ☑
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes* ☐ No* ☐ N/a* ☑
	They are valued at cost.	Yes* ☐ No* ☐ N/a* ☑
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes* ☐ No* ☐ N/a* ☑
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes* ☐ No* ☐ N/a* ☑
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes* ☐ No* ☐ N/a* ☑

		Yes*	No*	N/a*
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	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.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	1,932	-	-	1,932	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	121,633	3,824	-	125,457	109,144
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	HMRC grants	-	10,843	-	10,843	
	Total	123,565	14,667	-	138,232	109,144
Charitable activities:		26,067	-	-	26,067	34,783
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	26,067	-	-	26,067	34,783
Other trading activities:	Income from fundraising	325	-	-	325	3,067
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	325	-	-	325	3,067
Income from investments:	Interest income	11	-	-	11	15
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	11	-	-	11	15
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		149,968	14,667	-	164,635	147,009

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Essex County Council

Inclusion grants - £530; £927; £966. Total £2,423

SEN grants - £628; £773. Total £1,401

HMRC

SSP grant Total £191

JRS grants Total £10,652

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Essex County Council	121,633	103,958
Government grant 2	Essex County Council Inclusion Grants	2,423	2,142
Government grant 3	Essex County Council SEN Grants	1,401	3,044
Government grant 4	HMRC JRS grants	10,652	-
Government grant 5	HMRC SSP grant	191	
	Total	136,300	109,144

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 6 Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					1,005
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	1,005
Expenditure on charitable activities	Staff costs	109,341	3,824	-	113,165	115,700
	Rent	9,733	-	-	9,733	11,323
	Administrative costs	1,199	-	-	1,199	1,754
	Other	3,228	-	-	3,228	4,719
	Total expenditure on charitable activities	123,501	3,824	-	127,325	133,496
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		123,501	3,824	-	127,325	134,501

Section C Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	0	0
Assurance services other than independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	110,786	112,881
Social security costs	948	1,414
Pension costs (defined contribution pension plan)	1,431	1,405
Other employee benefits	-	-
Total staff costs	113,165	115,700

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	£18,409

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	12	14
Governance	-	-
Other	-	-
Total	12	14

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	
Please state the legal authority or reason for making the payment	
Please state the amount of the payment (or value of any waiver of a right to an asset)	

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	
The nature of the payment (cash, asset etc.)	
The extent of redundancy funding at the balance sheet date	
Please state the accounting policy for any redundancy or termination payments	

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	**£1,431**
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	**The cost of the defined contribution pension has all been allocated to the unrestricted funds as any allocation based on proportion of income would be immaterial.**

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	
Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.	

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	465.0	336.0
Other debtors	-	-
Total	465.0	336.0

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	15,660	18,527	-	-
Taxation and social security	1,591	2,155	-	-
Other creditors			-	-
Total	17,251	20,682	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

£15298 - This is a grant from Essex County Council for the Spring term 2021 but was received in December 2020

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	17,935	-
Amounts added in current period	15,298	17,935
Amounts released to income from previous periods	- 17,935	-
Balance at the end of the reporting period	15,298	17,935

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	30,091	30,080
Cash at bank and on hand	93,833	60,094
Other	-	-
Total	123,924	90,174

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Employer Natioinal Insurance contribution	TOTAL	
		£	£	£	£	£	£
Caroline Gosling	Governing document	18409	366		1332	20107	20105

Please give details of why remuneration or other employment benefits were paid.	Caroline Gosling is employed as the Little Acorns Pre-school Manager so is paid a salary for this work only and nothing for being a trustee. She has been made a trustee for continuity as she has been at the charity for 17 years. Her cost of employment is included in N11
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.	
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	1

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	*TRUE*

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	***TRUE***

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount		Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£		£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: **01.01.2020** **To:** **31.12.2020**

Charity name: The Little Acorns Pre-School (Chelmsford)

Charity registration number: **1135947**

Company number: **07191897**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	**To provide sessional day-care for children aged 2-4 years within our local and wider community.**
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	**Providing children with a fun learning environment to help with the transition to school. We follow the curriculum guidance for the foundation stage within our planning.**
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**The trustees have had regard to the guidance issued by the Charity Commission on public benefit.**

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	**The committee is made up of parents and carers who are all volunteers.** **We also have additional volunteers who help at fundraising events.**
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**We provide 7 sessions per week during term time and at the end of 2020 we had 58 children registered with us.** **Due to the impact of Covid 19 we were unable to hold our usual fundraising events.** **We held Summer and Christmas parties for the children.**

Additional information (optional)
You may choose to include further statements where relevant about:

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

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	**Our accounts for the period show a surplus of £37,301 The total of our year end funds is £107,138.**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	**We currently hold a reserve to cover running costs for approximately 6 months. This includes the cost of covering salaries, insurance and rent.**
Amount of reserves held	Para 1.22	**£70,093**
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

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

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	**Memorandum and Articles as devised by the Pre-school Learning Alliance**
How is the charity constituted?	Para 1.25	**Limited Liability Company**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**The new committee members are elected at our Annual General Meeting.**

Additional information (optional)
You may choose to include further statements where relevant about:

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

Reference and Administrative details

Charity name	The Little Acorns Pre-school (Chelmsford)
Other name the charity uses	
Registered charity number	1135947
Charity's principal address	103 Heath Drive, Chelmsford, Essex, CM2 9HG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Deborah Alice Cooper	Treasurer		Pre-school committee
2	Clair Maslin	Secretary		Pre-school committee
3	Caroline Louise Gosling			Pre-school committee
4	Karen Clare Thomson	Chairperson		Pre-school committee
5	Courtney Fletcher			Pre-school committee
6				
7				
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19				
20				

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

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	CAROLINE GOSLING.	
Position (eg Secretary, Chair, etc)	Trustee DIRECTOR.	
Date	26-7-21.	