

THE LITTLE ACORNS PRE-SCHOOL AND OAKS AFTER SCHOOL CLUB

England & Wales · Charity number 1136626

Details

Status Registered

Legal form Charitable company

Company number [06966567](#)

Registered 2010-06-29

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

Contact

Address Kennington Primary School
Kennington Road
Fulwood
Preston
PR2 8ER

Phone 01772717881

Email littleacorns01@yahoo.co.uk

Website <http://www.littleacornsnursery.uk>

Activities

Objects: TO PROVIDE AND/OR ASSIST IN THE PROVISION OF CHILDCARE AND EDUCATION SERVICES FOR THE BENEFIT OF THE COMMUNITY IN PARTICULAR (WITHOUT LIMITATION) PRE-SCHOOL AND AFTERSCHOOL SERVICES IN THE AREA OF FULWOOD.

Activities: The objects are to provide and/or assist in the provision of childcare and education services for the benefit of the community in particular (without limitation) pre-school and afterschool services in the area of Fulwood.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People, Other Defined Groups

Geography

- Area of benefit: FULWOOD.
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£185,784	£183,123	-	-
2024-08-31	£232,334	£172,489	-	-
2023-08-31	£193,595	£159,417	-	-
2022-08-31	£188,945	£182,519	-	-
2021-08-31	£139,680	£128,421	-	-
2020-08-31	£153,488	£115,403	-	-

Trustees

Name	Role	Appointed
Tegan Louise Wilson	Chair	2017-05-01
Alison Catherine Shepherd		2016-04-28
MR PHILL JAMES		
Rachel Swain		2021-08-23

THE LITTLE ACORNS PRE-SCHOOL AND OAKS AFTER SCHOOL CLUB

England & Wales - Charity number 1136626

Accounts

REGISTERED COMPANY NUMBER: 06966567 (England and Wales)
REGISTERED CHARITY NUMBER: 1136626

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 August 2025

Mark Vickers Accountants Limited
Ground Floor
6&7 Eastway Business Village
Olivers Place
Preston
Lancashire
PR2 9WT

The Little Acorns Pre-School And Oaks
After School Club

Contents of the Financial Statements
for the Year Ended 31 August 2025

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The Little Acorns Pre-School And Oaks
After School Club

Reference and Administrative Details
for the Year Ended 31 August 2025

TRUSTEES	Mr P L James Mrs A C Shepherd Mrs T L Wilson Mrs R Swain
REGISTERED OFFICE	Kennington Primary School Kennington Road Fulwood Lancashire PR2 8ER
REGISTERED COMPANY NUMBER	06966567 (England and Wales)
REGISTERED CHARITY NUMBER	1136626
INDEPENDENT EXAMINER	Mark Vickers Accountants Limited Ground Floor 6&7 Eastway Business Village Olivers Place Preston Lancashire PR2 9WT

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees
for the Year Ended 31 August 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives are to provide and/or assist in the provision of childcare and education services for the benefit of the community, in particular (without limitation) pre-school and afterschool services in the area of Fulwood.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Further to our Outstanding result from OFSTED in September 2024, we remain fully committed to providing the highest level of service in our setting. This is only possible due to the time and effort of our staff and trustees, so a big thank-you to everyone for their continued efforts.

To enable staff to continue with their learning we have carried on using an online training company, which enables staff to complete courses and refresh on updates over the coming 12 months.

The Pre-School continues to be the dominant contributor to the setting's income, with only 10% generated through the after-school club provision. The adjoining primary school offers a wide range of after-school activities, resulting in reduced demand for the after-school facilities provided by the setting.

Work on the extension has now been finalised and signed off by Lancashire County Council. Work has also been completed in our garden space, which has enabled the children to enjoy Forest School sessions that they have thoroughly enjoyed. Within the next 12 months, we will be updating the flooring in the main part of the nursery, as well as replacing the porch area.

Staff retention levels remained static in the current year.

A drop in occupancy levels was expected from September 2025; however, we increased to full occupancy throughout the year, resulting in a successful academic year. We expect full occupancy levels again from September 2026.

We continue to work with several local schools to support our children in their transition to Primary school and aim to make this process as seamless as possible

FINANCIAL REVIEW

Reserves policy

The Trustees have identified that significant expenditure is likely to continue to be needed to maintain the Club premises as well as to make necessary improvements. As a consequence there is a policy of building up a suitable reserve to put towards this, in the expectation that further funding can be obtained elsewhere. The Reserves policy reflects this as well as the need to allow an orderly wind-up of the Club should demand for its services decline for an unforeseen reason.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee and not having a share capital and, in accordance with Section 30 (2) of the Companies Act 1985, is exempt from the requirement to use the word 'limited' as part of its name. It is governed by a Memorandum and Articles of Association.

The Company was entered onto the Register of Charities on 29th June 2010. It is registered with OFSTED, no. EY417226.

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees
for the Year Ended 31 August 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Each term we have a committee meeting.

Related parties

Due to the nature of the Charity and the composition of the Board of Directors/Trustees (mainly being parents), it is inevitable that transactions will take place with the trustees. All trustees who are parents pay the normal subscriptions, however none of the current trustees have any such link.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

COMMENCEMENT OF ACTIVITIES

The charity commenced operation of its first year on 1st September 2009 when the assets of the predecessor organisation were handed over.

Approved by order of the board of trustees on 21 May 2026 and signed on its behalf by:

Mrs A C Shepherd - Trustee

Independent Examiner's Report to the Trustees of
The Little Acorns Pre-School And Oaks
After School Club

Independent examiner's report to the trustees of The Little Acorns Pre-School And Oaks After School Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mark Vickers Accountants

Mark Vickers Accountants Limited
Ground Floor
6&7 Eastway Business Village
Olivers Place
Preston
Lancashire
PR2 9WT

21 May 2026

The Little Acorns Pre-School And Oaks
After School Club

Statement of Financial Activities
for the Year Ended 31 August 2025

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school and After School		177,560	222,441
Other trading activities	2	398	670
Investment income	3	7,826	9,223
Total		185,784	232,334
 EXPENDITURE ON			
Charitable activities			
Pre-school and After School		183,123	172,489
NET INCOME		2,661	59,845
 RECONCILIATION OF FUNDS			
Total funds brought forward		249,679	189,834
TOTAL FUNDS CARRIED FORWARD		252,340	249,679

The notes form part of these financial statements

The Little Acorns Pre-School And Oaks
After School Club

Balance Sheet
31 August 2025

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
FIXED ASSETS			
Tangible assets	8	59,732	60,001
CURRENT ASSETS			
Debtors	9	2,805	494
Cash at bank		192,967	191,598
		195,772	192,092
CREDITORS			
Amounts falling due within one year	10	(3,164)	(2,414)
NET CURRENT ASSETS			
		192,608	189,678
TOTAL ASSETS LESS CURRENT LIABILITIES			
		252,340	249,679
NET ASSETS			
		252,340	249,679
FUNDS			
Unrestricted funds	11	252,340	249,679
TOTAL FUNDS			
		252,340	249,679

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 May 2026 and were signed on its behalf by:

Mrs A C Shepherd - Trustee

The notes form part of these financial statements

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements
for the Year Ended 31 August 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 10% on cost
Outside playarea	- 20% on cost
Equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

2. OTHER TRADING ACTIVITIES

	31.8.25	31.8.24
	£	£
Fundraising events	398	670
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Interest receivable	7,826	9,223
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.25	31.8.24
	£	£
Independent examination	780	738
Depreciation - owned assets	10,103	9,665
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There was one trustee who received remuneration in the year for her role as Manager, as detailed in note 6.

No other trustees received any remuneration or other benefits for the year ended 31 August 2025 or 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

6. STAFF COSTS

	31.8.25	31.8.24
	£	£
Wages and salaries	130,503	127,393
Social security costs	4,523	3,311
Other pension costs	6,303	5,989
	<u> </u>	<u> </u>
	<u>141,329</u>	<u>136,693</u>

The average monthly number of employees during the year was as follows:

	31.8.25	31.8.24
Average number of employees	7	7
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

The charitable company considers its two key management personnel to be the Manager (who is a director of the company) and the Deputy Manager. The total employee benefits, including employer pension contributions of the two key management personnel were £58,202 (2024 - £55,607).

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school and After School	222,441
Other trading activities	670
Investment income	9,223
Total	232,334
 EXPENDITURE ON	
Charitable activities	
Pre-school and After School	172,489
 NET INCOME	59,845
 RECONCILIATION OF FUNDS	
Total funds brought forward	189,834
 TOTAL FUNDS CARRIED FORWARD	249,679

8. TANGIBLE FIXED ASSETS

	Buildings £	Outside playarea £	Equipment £	Totals £
COST				
At 1 September 2024	118,857	25,348	18,863	163,068
Additions	9,834	-	-	9,834
At 31 August 2025	128,691	25,348	18,863	172,902
DEPRECIATION				
At 1 September 2024	61,931	22,274	18,862	103,067
Charge for year	9,334	769	-	10,103
At 31 August 2025	71,265	23,043	18,862	113,170
NET BOOK VALUE				
At 31 August 2025	57,426	2,305	1	59,732
At 31 August 2024	56,926	3,074	1	60,001

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.25	31.8.24
	£	£
Other debtors	2,805	494
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.25	31.8.24
	£	£
Accruals and deferred income	3,164	2,414
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS		Net movement	
	At 1.9.24	in funds	At
	£	£	31.8.25
			£
Unrestricted funds			
General fund	249,679	2,661	252,340
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>249,679</u>	<u>2,661</u>	<u>252,340</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	185,784	(183,123)	2,661
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>185,784</u>	<u>(183,123)</u>	<u>2,661</u>

Comparatives for movement in funds

		Net movement	
	At 1.9.23	in funds	At
	£	£	31.8.24
			£
Unrestricted funds			
General fund	189,834	59,845	249,679
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>189,834</u>	<u>59,845</u>	<u>249,679</u>

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,334	(172,489)	59,845
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>232,334</u>	<u>(172,489)</u>	<u>59,845</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	189,834	62,506	252,340
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>189,834</u>	<u>62,506</u>	<u>252,340</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	418,118	(355,612)	62,506
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>418,118</u>	<u>(355,612)</u>	<u>62,506</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

The Little Acorns Pre-School And Oaks
After School Club

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	31.8.25 Unrestricted funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	398	670
Investment income		
Interest receivable	7,826	9,223
Charitable activities		
Fees	34,768	44,271
Grants	142,591	177,938
Other income	201	232
	177,560	222,441
Total incoming resources	185,784	232,334
EXPENDITURE		
Charitable activities		
Wages	130,503	127,393
Social security	4,523	3,311
Pensions	6,303	5,989
Rent, rates and utilities	3,104	2,716
Insurance	1,155	740
Telephone	935	1,150
Postage and stationery	215	399
Food	1,492	2,499
Activities and transport	1,322	758
Toys and equipment	4,177	5,708
Subscriptions	997	784
Training	696	1,019
Repairs	12,479	5,656
Sundry	4,272	3,401
Bank charges	67	563
Depreciation of tangible fixed assets	10,103	9,665
	182,343	171,751
Support costs		
Governance costs		
Independent examination	780	738
Total resources expended	183,123	172,489
Net income	2,661	59,845

This page does not form part of the statutory financial statements

THE LITTLE ACORNS PRE-SCHOOL AND OAKS AFTER SCHOOL CLUB

England & Wales - Charity number 1136626

Accounts

REGISTERED COMPANY NUMBER: 06966567 (England and Wales)
REGISTERED CHARITY NUMBER: 1136626

The Little Acorns Pre-School And Oaks
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for the Year Ended 31 August 2024

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After School Club

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for the Year Ended 31 August 2024

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for the Year Ended 31 August 2024

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The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are proud to say we have achieved another outstanding result from OFSTED to continue on from the Outstanding grading received in 2018. This has been achieved largely due to the time and effort of our staff and trustees so a big thank-you to everyone involved. We will continue to work closely with our parents and the local community to continue to maintain these standards.

To enable staff to continue with their learning we have carried on using an online training company, which enables staff to complete courses and refresh on updates over the coming 12 months.

The contribution of the Pre-School still continues to dominate the setting with only 10% of income attributed to the after-school club provision. The adjoining primary school offers a range of after-school activities meaning even less children are needing to use the after-school facilities we offer.

Work on the roof of the extension has been ongoing and all issues have now been rectified. Further works to the roof of the main building are expected within the next 12 months and a contingency has been built up as we await confirmation of these costs. Also within the next 12 months, the nursery will be looking to carry out repairs to the flooring and the children's toilet facilities.

As well as the repairs mentioned above, we have also updated our garden space to include for an external seating area (allowing for more activities such as Forest school), toy storage sheds, a planting area and updates to all outdoor equipment.

Staff retention levels remained static in the current year.

A drop in occupancy levels is expected from September 2025, however there is a reasonable contingency to ensure the continuation of the setting is maintained.

FINANCIAL REVIEW

Reserves policy

The Trustees have identified that significant expenditure is likely to continue to be needed to maintain the Club premises as well as to make necessary improvements. As a consequence there is a policy of building up a suitable reserve to put towards this, in the expectation that further funding can be obtained elsewhere. The Reserves policy reflects this as well as the need to allow an orderly wind-up of the Club should demand for its services decline for an unforeseen reason.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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The Little Acorns Pre-School And Oaks
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for the Year Ended 31 August 2024

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Recruitment and appointment of new trustees

Each term we have a committee meeting.

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Mrs A C Shepherd - Trustee

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

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Mark Vickers Accountants

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21 May 2025

The Little Acorns Pre-School And Oaks
After School Club

Statement of Financial Activities
for the Year Ended 31 August 2024

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school and After School		222,441	187,994
Other trading activities	2	670	1,667
Investment income	3	9,223	3,934
Total		<u>232,334</u>	<u>193,595</u>
EXPENDITURE ON			
Charitable activities			
Pre-school and After School		172,489	159,417
NET INCOME		59,845	34,178
RECONCILIATION OF FUNDS			
Total funds brought forward		189,834	155,656
TOTAL FUNDS CARRIED FORWARD		<u><u>249,679</u></u>	<u><u>189,834</u></u>

The notes form part of these financial statements

The Little Acorns Pre-School And Oaks
After School Club

Balance Sheet
31 August 2024

	Notes	31.8.24 Unrestricted fund £	31.8.23 Total funds £
FIXED ASSETS			
Tangible assets	8	60,001	42,394
CURRENT ASSETS			
Debtors	9	494	505
Cash at bank		191,598	149,553
		192,092	150,058
CREDITORS			
Amounts falling due within one year	10	(2,414)	(2,618)
		189,678	147,440
NET CURRENT ASSETS			
		249,679	189,834
TOTAL ASSETS LESS CURRENT LIABILITIES			
		249,679	189,834
NET ASSETS			
		249,679	189,834
FUNDS			
Unrestricted funds	11	249,679	189,834
		249,679	189,834
TOTAL FUNDS			

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 May 2025 and were signed on its behalf by:

Mrs A C Shepherd - Trustee

The notes form part of these financial statements

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements
for the Year Ended 31 August 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 10% on cost
Outside playarea	- 20% on cost
Equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

2. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	£
Fundraising events	670	1,667
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Interest receivable	9,223	3,934
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.24	31.8.23
	£	£
Independent examination	738	744
Depreciation - owned assets	9,665	7,034
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There was one trustee who received remuneration in the year for her role as Manager, as detailed in note 6.

No other trustees received any remuneration or other benefits for the year ended 31 August 2024 or 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

6. STAFF COSTS

	31.8.24	31.8.23
	£	£
Wages and salaries	127,393	119,260
Social security costs	3,311	1,798
Other pension costs	5,989	5,070
	<u> </u>	<u> </u>
	<u>136,693</u>	<u>126,128</u>

The average monthly number of employees during the year was as follows:

	31.8.24	31.8.23
Average number of employees	7	8
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

The charitable company considers its two key management personnel to be the Manager (who is a director of the company) and the Deputy Manager. The total employee benefits, including employer pension contributions of the two key management personnel were £55,607 (2023 - £48,258).

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school and After School	187,994
Other trading activities	1,667
Investment income	3,934
Total	193,595
 EXPENDITURE ON	
Charitable activities	
Pre-school and After School	159,417
 NET INCOME	 34,178
 RECONCILIATION OF FUNDS	
Total funds brought forward	155,656
 TOTAL FUNDS CARRIED FORWARD	 189,834

8. TANGIBLE FIXED ASSETS

	Buildings £	Outside playarea £	Equipment £	Totals £
COST				
At 1 September 2023	95,427	21,506	18,863	135,796
Additions	23,430	3,842	-	27,272
At 31 August 2024	118,857	25,348	18,863	163,068
DEPRECIATION				
At 1 September 2023	53,034	21,506	18,862	93,402
Charge for year	8,897	768	-	9,665
At 31 August 2024	61,931	22,274	18,862	103,067
NET BOOK VALUE				
At 31 August 2024	56,926	3,074	1	60,001
At 31 August 2023	42,393	-	1	42,394

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.24	31.8.23
		£	£
	Other debtors	494	505
		<u> </u>	<u> </u>
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.24	31.8.23
		£	£
	Accruals and deferred income	2,414	2,618
		<u> </u>	<u> </u>
11.	MOVEMENT IN FUNDS		
		At 1.9.23	Net movement in funds
		£	£
	Unrestricted funds		At 31.8.24
	General fund	189,834	249,679
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>189,834</u>	<u>249,679</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	232,334	(172,489)	59,845
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>232,334</u>	<u>(172,489)</u>	<u>59,845</u>

Comparatives for movement in funds

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	155,656	34,178	189,834
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>155,656</u>	<u>34,178</u>	<u>189,834</u>

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,595	(159,417)	34,178
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>193,595</u>	<u>(159,417)</u>	<u>34,178</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	155,656	94,023	249,679
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>155,656</u>	<u>94,023</u>	<u>249,679</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	425,929	(331,906)	94,023
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>425,929</u>	<u>(331,906)</u>	<u>94,023</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

The Little Acorns Pre-School And Oaks
After School Club

Detailed Statement of Financial Activities
for the Year Ended 31 August 2024

	31.8.24 Unrestricted funds £	31.8.23 Total funds £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	670	1,667
Investment income		
Interest receivable	9,223	3,934
Charitable activities		
Fees	44,271	41,467
Grants	177,938	146,325
Other income	232	202
	222,441	187,994
Total incoming resources	232,334	193,595
EXPENDITURE		
Charitable activities		
Wages	127,393	119,260
Social security	3,311	1,798
Pensions	5,989	5,070
Rent, rates and utilities	2,716	4,286
Insurance	740	707
Telephone	1,150	801
Postage and stationery	399	583
Food	2,499	2,017
Activities and transport	758	-
Toys and equipment	5,708	5,658
Subscriptions	784	274
Training	1,019	604
Repairs	5,656	7,235
Sundry	3,401	3,271
Bank charges	563	75
Depreciation of tangible fixed assets	9,665	7,034
	171,751	158,673
Support costs		
Governance costs		
Independent examination	738	744
Total resources expended	172,489	159,417
Net income	59,845	34,178

This page does not form part of the statutory financial statements

THE LITTLE ACORNS PRE-SCHOOL AND OAKS AFTER SCHOOL CLUB

England & Wales - Charity number 1136626

Accounts

REGISTERED COMPANY NUMBER: 06966567 (England and Wales)
REGISTERED CHARITY NUMBER: 1136626

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 August 2023

Mark Vickers Accountants Limited
Ground Floor
6&7 Eastway Business Village
Olivers Place
Preston
Lancashire
PR2 9WT

The Little Acorns Pre-School And Oaks
After School Club

Contents of the Financial Statements
for the Year Ended 31 August 2023

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Detailed Statement of Financial Activities	12

The Little Acorns Pre-School And Oaks
After School Club

Reference and Administrative Details
for the Year Ended 31 August 2023

TRUSTEES	Mr P L James Mrs A C Shepherd Mrs T L Wilson Ms R Swain
REGISTERED OFFICE	Kennington Primary School Kennington Road Fulwood Lancashire PR2 8ER
REGISTERED COMPANY NUMBER	06966567 (England and Wales)
REGISTERED CHARITY NUMBER	1136626
INDEPENDENT EXAMINER	Mark Vickers Accountants Limited Ground Floor 6&7 Eastway Business Village Olivers Place Preston Lancashire PR2 9WT

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees
for the Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives are to provide and/or assist in the provision of childcare and education services for the benefit of the community, in particular (without limitation) pre-school and afterschool services in the area of Fulwood.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are proud to say we are continuing with the Outstanding grading from Ofsted 2018 by working very closely with our parents and the local community. The manager continues to support a local setting by being on their management committee.

To enable staff to continue with their learning we have carried on using an online training company, which enables staff to complete courses and refresh on updates over the coming 12 months.

The contribution of the Pre-School continues to dominate the setting with only 10% of income attributed to the after-school club provision. The adjoining primary school has started to offer more after-school activities meaning even less children are needing to use the after-school facilities we offer.

Maintaining the building still remains an ongoing challenge with more repairs needed to repair the roof and exterior. The building of the new extension began in October 2020 and was scheduled to be completed in December 2020. However, the building work wasn't carried out to the correct standard and the building inspectors had to be called in. Moving forward we have employed a new builder and are working with the inspectors to fix the issues. We expect this work to be completed over the next few years.

As well as the repairs mentioned above, we are also in the process of updating our garden space, internal furniture and other external building work and so anticipate overall costs to be in the realm of £65k which we have kept a provision aside for.

Staff retention levels remained static in the current year.

As expected we have been at full capacity for the current year and we anticipate this to continue into the next financial year.

FINANCIAL REVIEW

Reserves policy

The Trustees have identified that significant expenditure is likely to continue to be needed to maintain the Club premises as well as to make necessary improvements. As a consequence there is a policy of building up a suitable reserve to put towards this, in the expectation that further funding can be obtained elsewhere. The Reserves policy reflects this as well as the need to allow an orderly wind-up of the Club should demand for its services decline for an unforeseen reason.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee and not having a share capital and, in accordance with Section 30 (2) of the Companies Act 1985, is exempt from the requirement to use the word 'limited' as part of its name. It is governed by a Memorandum and Articles of Association.

The Company was entered onto the Register of Charities on 29th June 2010. It is registered with OFSTED, no. EY417226.

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees
for the Year Ended 31 August 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Each term we have a committee meeting.

Related parties

Due to the nature of the Charity and the composition of the Board of Directors/Trustees (mainly being parents), it is inevitable that transactions will take place with the trustees. All trustees who are parents pay the normal subscriptions, however none of the current trustees have any such link.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

COMMENCEMENT OF ACTIVITIES

The charity commenced operation of its first year on 1st September 2009 when the assets of the predecessor organisation were handed over.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs A C Shepherd - Trustee

Independent Examiner's Report to the Trustees of
The Little Acorns Pre-School And Oaks
After School Club

Independent examiner's report to the trustees of The Little Acorns Pre-School And Oaks After School Club ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mark Vickers Accountants

Mark Vickers Accountants Limited
Ground Floor
6&7 Eastway Business Village
Olivers Place
Preston
Lancashire
PR2 9WT

Date:

The Little Acorns Pre-School And Oaks
After School Club

Statement of Financial Activities
for the Year Ended 31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school and After School		187,994	187,320
Other trading activities	2	1,667	1,170
Investment income	3	3,934	455
Total		193,595	188,945
 EXPENDITURE ON			
Charitable activities			
Pre-school and After School		159,417	182,519
NET INCOME		34,178	6,426
 RECONCILIATION OF FUNDS			
Total funds brought forward		155,656	149,230
TOTAL FUNDS CARRIED FORWARD		189,834	155,656

The notes form part of these financial statements

The Little Acorns Pre-School And Oaks
After School Club

Balance Sheet
31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
FIXED ASSETS			
Tangible assets	8	42,394	49,428
CURRENT ASSETS			
Debtors	9	505	169
Cash at bank		149,553	108,279
		150,058	108,448
CREDITORS			
Amounts falling due within one year	10	(2,618)	(2,220)
		147,440	106,228
NET CURRENT ASSETS			
		189,834	155,656
TOTAL ASSETS LESS CURRENT LIABILITIES			
		189,834	155,656
NET ASSETS			
		189,834	155,656
FUNDS			
Unrestricted funds	11	189,834	155,656
TOTAL FUNDS			
		189,834	155,656

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mrs A C Shepherd - Trustee

The notes form part of these financial statements

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements
for the Year Ended 31 August 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 10% on cost
Outside playarea	- 20% on cost
Equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

2. OTHER TRADING ACTIVITIES

	31.8.23	31.8.22
	£	£
Fundraising events	1,667	1,170
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Interest receivable	3,934	455
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.23	31.8.22
	£	£
Independent examination	744	660
Depreciation - owned assets	7,034	7,426
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There was one trustee who received remuneration in the year for her role as Manager, as detailed in note 6.

No other trustees received any remuneration or other benefits for the year ended 31 August 2023 or 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

6. STAFF COSTS

	31.8.23	31.8.22
	£	£
Wages and salaries	119,260	114,556
Social security costs	1,798	1,676
Other pension costs	5,070	4,696
	<u> </u>	<u> </u>
	<u>126,128</u>	<u>120,928</u>

The average monthly number of employees during the year was as follows:

	31.8.23	31.8.22
Average number of employees	8	8
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

The charitable company considers its two key management personnel to be the Manager (who is a director of the company) and the Deputy Manager. The total employee benefits, including employer pension contributions of the two key management personnel were £48,258 (2022 - £45,302).

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school and After School	187,320
Other trading activities	1,170
Investment income	455
Total	188,945
 EXPENDITURE ON	
Charitable activities	
Pre-school and After School	182,519
 NET INCOME	 6,426
 RECONCILIATION OF FUNDS	
Total funds brought forward	149,230
 TOTAL FUNDS CARRIED FORWARD	 155,656

8. TANGIBLE FIXED ASSETS

	Buildings £	Outside playarea £	Equipment £	Totals £
COST				
At 1 September 2022 and 31 August 2023	95,427	21,506	18,863	135,796
DEPRECIATION				
At 1 September 2022	46,480	21,506	18,382	86,368
Charge for year	6,554	-	480	7,034
At 31 August 2023	53,034	21,506	18,862	93,402
NET BOOK VALUE				
At 31 August 2023	42,393	-	1	42,394
At 31 August 2022	48,947	-	481	49,428

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.23	31.8.22
	£	£
Other debtors	505	169
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.23	31.8.22
	£	£
Accruals and deferred income	2,618	2,220
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS		Net movement	
	At 1.9.22	in funds	At
	£	£	31.8.23
			£
Unrestricted funds			
General fund	155,656	34,178	189,834
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>155,656</u>	<u>34,178</u>	<u>189,834</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	193,595	(159,417)	34,178
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>193,595</u>	<u>(159,417)</u>	<u>34,178</u>

Comparatives for movement in funds

		Net movement	
	At 1.9.21	in funds	At
	£	£	31.8.22
			£
Unrestricted funds			
General fund	149,230	6,426	155,656
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>149,230</u>	<u>6,426</u>	<u>155,656</u>

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2023

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	188,945	(182,519)	6,426
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>188,945</u>	<u>(182,519)</u>	<u>6,426</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	149,230	40,604	189,834
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>149,230</u>	<u>40,604</u>	<u>189,834</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	382,540	(341,936)	40,604
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>382,540</u>	<u>(341,936)</u>	<u>40,604</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

The Little Acorns Pre-School And Oaks
After School Club

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23 Unrestricted funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	1,667	1,170
Investment income		
Interest receivable	3,934	455
Charitable activities		
Fees	41,467	37,536
Grants	146,325	148,670
Other income	202	1,114
	187,994	187,320
Total incoming resources	193,595	188,945
EXPENDITURE		
Charitable activities		
Wages	119,260	114,556
Social security	1,798	1,676
Pensions	5,070	4,696
Rent, rates and utilities	4,286	1,300
Insurance	707	683
Telephone	801	700
Postage and stationery	583	776
Food	2,017	1,561
Toys and equipment	5,658	7,581
Subscriptions	274	193
Training	604	230
Repairs	7,235	36,869
Sundry	3,271	3,602
Bank charges	75	10
Depreciation of tangible fixed assets	7,034	7,426
	158,673	181,859
Support costs		
Governance costs		
Independent examination	744	660
Total resources expended	159,417	182,519
Net income	34,178	6,426

This page does not form part of the statutory financial statements

THE LITTLE ACORNS PRE-SCHOOL AND OAKS AFTER SCHOOL CLUB

England & Wales - Charity number 1136626

Accounts

REGISTERED COMPANY NUMBER: 06966567 (England and Wales)
REGISTERED CHARITY NUMBER: 1136626

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 August 2022

Mark Vickers Accountants Limited
Ground Floor
6&7 Eastway Business Village
Olivers Place
Preston
Lancashire
PR2 9WT

The Little Acorns Pre-School And Oaks
After School Club

Contents of the Financial Statements
for the Year Ended 31 August 2022

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The Little Acorns Pre-School And Oaks
After School Club

Reference and Administrative Details
for the Year Ended 31 August 2022

TRUSTEES	Mr P L James Mrs A C Shepherd Mrs T L Wilson Ms R Swain
REGISTERED OFFICE	Kennington Primary School Kennington Road Fulwood Lancashire PR2 8ER
REGISTERED COMPANY NUMBER	06966567 (England and Wales)
REGISTERED CHARITY NUMBER	1136626
INDEPENDENT EXAMINER	Mark Vickers Accountants Limited Ground Floor 6&7 Eastway Business Village Olivers Place Preston Lancashire PR2 9WT

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees
for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives are to provide and/or assist in the provision of childcare and education services for the benefit of the community, in particular (without limitation) pre-school and afterschool services in the area of Fulwood.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are proud to say we are continuing with the Outstanding grading from Ofsted 2018 by working very closely with our parents and the local community. The manager continues to support a local setting by being on their management committee.

To enable staff to continue with their learning we signed up to an online training company, which enables staff to complete courses and refresh on updates over the coming 12 months.

The contribution of the Pre-School continues to dominate the setting with only 15% of income attributed to the after-school club provision. This has increased slightly on previous years partly due to a greater number of parents returning to the workplace following the Covid pandemic, as well as the downturn in the economic climate meaning more people need to work extra hours.

Maintaining the building still remains an ongoing challenge with more repairs needed both this year and next to repair the roof and exterior. The building of the new extension began in October 2020 and was scheduled to be completed in December 2020. However, the building work wasn't carried out to the correct standard and the building inspectors had to be called in. Moving forward we have employed a new builder and are working with the inspectors to fix the issues which will incur more costs. A high proportion of these costs have been felt in the current year with £39,894 being spent on remedial works relating to historical issues.

Staff retention levels have remained static with no staff losses or recruitment in the current year.

We have had a higher number of children enrolled in the year, partly due to reasons above, and we are expecting to be at full capacity from the start of the 23/24 academic year.

We changed our on-line learning Journal company, as the cost of the current one increased and we were constantly repairing the tablets needed for it.

John Bailey, a longstanding trustee of the Charity, retired last year having given over 20 years of hard-work and dedication to us. The charity wants to thank John for his loyalty and wishes him well for the future.

FINANCIAL REVIEW

Reserves policy

The Trustees have identified that significant expenditure is likely to continue to be needed to maintain the Club premises as well as to make necessary improvements. As a consequence there is a policy of building up a suitable reserve to put towards this, in the expectation that further funding can be obtained elsewhere. The Reserves policy reflects this as well as the need to allow an orderly wind-up of the Club should demand for its services decline for an unforeseen reason.

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees
for the Year Ended 31 August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee and not having a share capital and, in accordance with Section 30 (2) of the Companies Act 1985, is exempt from the requirement to use the word 'limited' as part of its name. It is governed by a Memorandum and Articles of Association.

The Company was entered onto the Register of Charities on 29th June 2010. It is registered with OFSTED, no. EY417226.

Recruitment and appointment of new trustees

Each term we have a committee meeting.

Related parties

Due to the nature of the Charity and the composition of the Board of Directors/Trustees (mainly being parents), it is inevitable that transactions will take place with the trustees. All trustees who are parents pay the normal subscriptions, however none of the current trustees have any such link.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

COMMENCEMENT OF ACTIVITIES

The charity commenced operation of its first year on 1st September 2009 when the assets of the predecessor organisation were handed over.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs A C Shepherd - Trustee

Independent Examiner's Report to the Trustees of
The Little Acorns Pre-School And Oaks
After School Club

Independent examiner's report to the trustees of The Little Acorns Pre-School And Oaks After School Club ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mark Vickers Accountants

Mark Vickers Accountants Limited
Ground Floor
6&7 Eastway Business Village
Olivers Place
Preston
Lancashire
PR2 9WT

Date:

The Little Acorns Pre-School And Oaks
After School Club

Statement of Financial Activities
for the Year Ended 31 August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school and After School		187,320	138,443
Other trading activities	2	1,170	1,170
Investment income	3	455	67
Total		188,945	139,680
 EXPENDITURE ON			
Charitable activities			
Pre-school and After School		182,519	128,421
NET INCOME		6,426	11,259
 RECONCILIATION OF FUNDS			
Total funds brought forward		149,230	137,971
TOTAL FUNDS CARRIED FORWARD		155,656	149,230

The notes form part of these financial statements

The Little Acorns Pre-School And Oaks
After School Club

Balance Sheet
31 August 2022

	Notes	31.8.22 Unrestricted fund £	31.8.21 Total funds £
FIXED ASSETS			
Tangible assets	8	49,428	53,434
CURRENT ASSETS			
Debtors	9	169	158
Cash at bank		108,279	98,108
		108,448	98,266
CREDITORS			
Amounts falling due within one year	10	(2,220)	(2,470)
		106,228	95,796
NET CURRENT ASSETS			
		155,656	149,230
TOTAL ASSETS LESS CURRENT LIABILITIES			
		155,656	149,230
NET ASSETS			
		155,656	149,230
FUNDS			
Unrestricted funds	11	155,656	149,230
TOTAL FUNDS			
		155,656	149,230

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mrs A C Shepherd - Trustee

The notes form part of these financial statements

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements
for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 10% on cost
Outside playarea	- 20% on cost
Equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

2. OTHER TRADING ACTIVITIES

	31.8.22	31.8.21
	£	£
Fundraising events	1,170	1,170
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.8.22	31.8.21
	£	£
Interest receivable	455	67
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.22	31.8.21
	£	£
Independent examination	660	600
Depreciation - owned assets	7,426	7,148
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There was one trustee who received remuneration in the year for her role as Manager, as detailed in note 6.

No other trustees received any remuneration or other benefits for the year ended 31 August 2022 or 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

6. STAFF COSTS

	31.8.22	31.8.21
	£	£
Wages and salaries	114,556	97,372
Social security costs	1,676	688
Other pension costs	4,696	2,497
	<u> </u>	<u> </u>
	<u>120,928</u>	<u>100,557</u>

The average monthly number of employees during the year was as follows:

	31.8.22	31.8.21
Average number of employees	8	8
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

The charitable company considers its two key management personnel to be the Manager (who is a director of the company) and the Deputy Manager. The total employee benefits, including employer pension contributions of the two key management personnel were £45,302 (2021 - £41,914).

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school and After School	138,443
Other trading activities	1,170
Investment income	67
Total	139,680
 EXPENDITURE ON	
Charitable activities	
Pre-school and After School	128,421
NET INCOME	11,259
 RECONCILIATION OF FUNDS	
Total funds brought forward	137,971
TOTAL FUNDS CARRIED FORWARD	149,230

8. TANGIBLE FIXED ASSETS

	Buildings £	Outside playarea £	Equipment £	Totals £
COST				
At 1 September 2021	92,007	21,506	18,863	132,376
Additions	3,420	-	-	3,420
	95,427	21,506	18,863	135,796
At 31 August 2022	95,427	21,506	18,863	135,796
DEPRECIATION				
At 1 September 2021	39,816	21,506	17,620	78,942
Charge for year	6,664	-	762	7,426
	46,480	21,506	18,382	86,368
At 31 August 2022	46,480	21,506	18,382	86,368
NET BOOK VALUE				
At 31 August 2022	48,947	-	481	49,428
At 31 August 2021	52,191	-	1,243	53,434

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.22	31.8.21
	£	£
Other debtors	169	158
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.22	31.8.21
	£	£
Accruals and deferred income	2,220	2,470
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS		Net movement in funds	At 31.8.22
	At 1.9.21	£	£
Unrestricted funds			
General fund	149,230	6,426	155,656
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>149,230</u>	<u>6,426</u>	<u>155,656</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	188,945	(182,519)	6,426
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>188,945</u>	<u>(182,519)</u>	<u>6,426</u>

Comparatives for movement in funds

		Net movement in funds	At 31.8.21
	At 1.9.20	£	£
Unrestricted funds			
General fund	137,971	11,259	149,230
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>137,971</u>	<u>11,259</u>	<u>149,230</u>

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,680	(128,421)	11,259
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>139,680</u>	<u>(128,421)</u>	<u>11,259</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	137,971	17,685	155,656
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>137,971</u>	<u>17,685</u>	<u>155,656</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	328,625	(310,940)	17,685
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>328,625</u>	<u>(310,940)</u>	<u>17,685</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

The Little Acorns Pre-School And Oaks
After School Club

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	31.8.22 Unrestricted funds £	31.8.21 Total funds £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	1,170	1,170
Investment income		
Interest receivable	455	67
Charitable activities		
Fees	37,536	26,321
Grants	148,670	109,642
Other income	1,114	2,480
	187,320	138,443
Total incoming resources	188,945	139,680
EXPENDITURE		
Charitable activities		
Wages	114,556	97,372
Social security	1,676	688
Pensions	4,696	2,497
Rent, rates and utilities	1,300	1,600
Insurance	683	671
Telephone	700	597
Postage and stationery	776	275
Food	1,561	1,393
Toys and equipment	7,581	5,177
Subscriptions	193	211
Registration fees	-	35
Training	230	970
Repairs	36,869	5,265
Sundry	3,602	3,852
Bank charges	10	70
Depreciation of tangible fixed assets	7,426	7,148
	181,859	127,821
Support costs		
Governance costs		
Independent examination	660	600
Total resources expended	182,519	128,421
Net income	6,426	11,259

This page does not form part of the statutory financial statements

THE LITTLE ACORNS PRE-SCHOOL AND OAKS AFTER SCHOOL CLUB

England & Wales - Charity number 1136626

Accounts

REGISTERED COMPANY NUMBER: 06966567 (England and Wales)
REGISTERED CHARITY NUMBER: 1136626

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 August 2021

Mark Vickers Accountants Limited
Ground Floor
Units 6 & 7 Eastway Business Village
Olivers Place
Preston
Lancashire
PR2 9WT

The Little Acorns Pre-School And Oaks
After School Club

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for the Year Ended 31 August 2021

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The Little Acorns Pre-School And Oaks
After School Club

Reference and Administrative Details
for the Year Ended 31 August 2021

TRUSTEES Mr J W Bailey (resigned 23.8.21)
Mr P L James
Mrs A C Shepherd
Mrs T L Wilson
Ms R Swain (appointed 23.8.21)

REGISTERED OFFICE Kennington Primary School
Kennington Road
Fulwood
Lancashire
PR2 8ER

REGISTERED COMPANY NUMBER 06966567 (England and Wales)

REGISTERED CHARITY NUMBER 1136626

INDEPENDENT EXAMINER Mark Vickers Accountants Limited
Ground Floor
Units 6 & 7 Eastway Business Village
Olivers Place
Preston
Lancashire
PR2 9WT

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees
for the Year Ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives are to provide and/or assist in the provision of childcare and education services for the benefit of the community, in particular (without limitation) pre-school and afterschool services in the area of Fulwood.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are proud to say we are continuing with the Outstanding grading from Ofsted 2018 by working very closely with our parents and the local community. The manager continues to support a local setting by being on their management committee.

To enable staff to continue with their learning we signed up to an online training company, which enables staff to complete courses and refresh on updates over the coming 12 months.

The contribution of the Pre-School continues to dominate the setting with only 10% of income attributed to the after-school club provision. Reason for the decline in the After-School club demand included an increase in After School sport and other clubs provided by the school itself, the adverse economic climate and an increasing Asian heritage demographic at the school meaning more children are supported after school in multi-generational homes. However, the afterschool club is still valued by those families continuing to use it.

Maintaining the building still remains an ongoing challenge with more repairs needed in the year to repair the floor and roof. The building of the new extension began in October 2020 and was scheduled to be completed in December 2020. However, the building work wasn't carried out to the correct standard and the building inspectors had to be called in. Moving forward we have employed a new builder and are working with the inspectors to fix the issues which will incur more costs.

We employed three new members of staff, two were for the new building and one replaced a staff member who left.

We changed our on-line learning Journal company, as the cost of the current one increased and we were constantly repairing the tablets needed for it.

FINANCIAL REVIEW

Reserves policy

The Trustees have identified that significant expenditure is likely to continue to be needed to maintain the Club premises as well as to make necessary improvements. As a consequence there is a policy of building up a suitable reserve to put towards this, in the expectation that further funding can be obtained elsewhere. The Reserves policy reflects this as well as the need to allow an orderly wind-up of the Club should demand for its services decline for an unforeseen reason.

Impact of the Coronavirus

We re-opened to full capacity in September 2020. There were no lasting impacts felt at the setting from the coronavirus pandemic, any effects were felt in the previous year.

The building of the new extension began during the coronavirus pandemic but due to issues with the builder is still ongoing.

We continue to run effectively with the help of grants received from Lancashire County Council and the fees paid by parents.

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees
for the Year Ended 31 August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee and not having a share capital and, in accordance with Section 30 (2) of the Companies Act 1985, is exempt from the requirement to use the word 'limited' as part of its name. It is governed by a Memorandum and Articles of Association.

The Company was entered onto the Register of Charities on 29th June 2010. It is registered with OFSTED, no. EY417226.

Recruitment and appointment of new trustees

Each term we have a committee meeting.

Related parties

Due to the nature of the Charity and the composition of the Board of Directors/Trustees (mainly being parents), it is inevitable that transactions will take place with the trustees. All trustees who are parents pay the normal subscriptions, however none of the current trustees have any such link.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

COMMENCEMENT OF ACTIVITIES

The charity commenced operation of its first year on 1st September 2009 when the assets of the predecessor organisation were handed over.

Approved by order of the board of trustees on 17 November 2021 and signed on its behalf by:

Mrs A C Shepherd - Trustee

Independent Examiner's Report to the Trustees of
The Little Acorns Pre-School And Oaks
After School Club

Independent examiner's report to the trustees of The Little Acorns Pre-School And Oaks After School Club ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mark Vickers Accountants
Mark Vickers Accountants Limited
Ground Floor
Units 6 & 7 Eastway Business Village
Olivers Place
Preston
Lancashire
PR2 9WT

17 November 2021

The Little Acorns Pre-School And Oaks
After School Club

Statement of Financial Activities
for the Year Ended 31 August 2021

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school and After School		138,443	151,899
Other trading activities	2	1,170	1,130
Investment income	3	67	459
Total		<u>139,680</u>	<u>153,488</u>
EXPENDITURE ON			
Charitable activities			
Pre-school and After School		128,421	115,403
NET INCOME		<u>11,259</u>	<u>38,085</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		137,971	99,886
TOTAL FUNDS CARRIED FORWARD		<u><u>149,230</u></u>	<u><u>137,971</u></u>

The notes form part of these financial statements

The Little Acorns Pre-School And Oaks
After School Club

Balance Sheet
31 August 2021

	Notes	31.8.21 Unrestricted fund £	31.8.20 Total funds £
FIXED ASSETS			
Tangible assets	8	53,434	7,973
CURRENT ASSETS			
Debtors	9	158	940
Cash at bank		98,108	131,401
		<u>98,266</u>	<u>132,341</u>
CREDITORS			
Amounts falling due within one year	10	(2,470)	(2,343)
NET CURRENT ASSETS		<u>95,796</u>	<u>129,998</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		149,230	137,971
NET ASSETS		<u>149,230</u>	<u>137,971</u>
FUNDS			
Unrestricted funds	11	149,230	137,971
TOTAL FUNDS		<u>149,230</u>	<u>137,971</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

The Little Acorns Pre-School And Oaks
After School Club

Balance Sheet - continued
31 August 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 November 2021 and were signed on its behalf by:

Mrs A C Shepherd - Trustee

The notes form part of these financial statements

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements
for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 10% on cost
Outside playarea	- 20% on cost
Equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

2. OTHER TRADING ACTIVITIES

	31.8.21	31.8.20
	£	£
Fundraising events	<u>1,170</u>	<u>1,130</u>

3. INVESTMENT INCOME

	31.8.21	31.8.20
	£	£
Interest receivable	<u>67</u>	<u>459</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.21	31.8.20
	£	£
Independent examination	600	240
Depreciation - owned assets	<u>7,148</u>	<u>1,551</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There was one trustee who received remuneration in the year for her role as Manager, as detailed in note 7.

No other trustees received any remuneration or other benefits for the year ended 31 August 2021 or 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

6. STAFF COSTS

	31.8.21	31.8.20
	£	£
Wages and salaries	97,372	93,664
Social security costs	688	1,805
Other pension costs	2,497	5,025
	<u>100,557</u>	<u>100,494</u>

The average monthly number of employees during the year was as follows:

	31.8.21	31.8.20
Average number of employees	<u>8</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

6. **STAFF COSTS - continued**

The charitable company considers its two key management personnel to be the Manager (who is a director of the company) and the Deputy Manager. The total employee benefits, including employer pension contributions of the two key management personnel were £41,914 (2020 - £41,880).

7. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school and After School	151,899
Other trading activities	1,130
Investment income	459
Total	<u>153,488</u>
EXPENDITURE ON	
Charitable activities	
Pre-school and After School	115,403
NET INCOME	<u>38,085</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	99,886
TOTAL FUNDS CARRIED FORWARD	<u><u>137,971</u></u>

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

8. TANGIBLE FIXED ASSETS

	Buildings £	Outside playarea £	Equipment £	Totals £
COST				
At 1 September 2020	40,838	21,506	17,423	79,767
Additions	51,169	-	1,440	52,609
At 31 August 2021	<u>92,007</u>	<u>21,506</u>	<u>18,863</u>	<u>132,376</u>
DEPRECIATION				
At 1 September 2020	33,429	21,506	16,859	71,794
Charge for year	6,387	-	761	7,148
At 31 August 2021	<u>39,816</u>	<u>21,506</u>	<u>17,620</u>	<u>78,942</u>
NET BOOK VALUE				
At 31 August 2021	<u>52,191</u>	<u>-</u>	<u>1,243</u>	<u>53,434</u>
At 31 August 2020	<u>7,409</u>	<u>-</u>	<u>564</u>	<u>7,973</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Other debtors	<u>158</u>	<u>940</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Accruals and deferred income	<u>2,470</u>	<u>2,343</u>

11. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	137,971	11,259	149,230
TOTAL FUNDS	<u>137,971</u>	<u>11,259</u>	<u>149,230</u>

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,680	(128,421)	11,259
TOTAL FUNDS	<u>139,680</u>	<u>(128,421)</u>	<u>11,259</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	99,886	38,085	137,971
TOTAL FUNDS	<u>99,886</u>	<u>38,085</u>	<u>137,971</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	153,488	(115,403)	38,085
TOTAL FUNDS	<u>153,488</u>	<u>(115,403)</u>	<u>38,085</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	99,886	49,344	149,230
TOTAL FUNDS	<u>99,886</u>	<u>49,344</u>	<u>149,230</u>

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	293,168	(243,824)	49,344
TOTAL FUNDS	<u>293,168</u>	<u>(243,824)</u>	<u>49,344</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

The Little Acorns Pre-School And Oaks
After School Club

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	31.8.21 Unrestricted funds £	31.8.20 Total funds £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	1,170	1,130
Investment income		
Interest receivable	67	459
Charitable activities		
Fees	26,321	17,544
Grants	109,642	132,565
Other income	2,480	1,790
	138,443	151,899
Total incoming resources	139,680	153,488
 EXPENDITURE		
Charitable activities		
Wages	97,372	93,664
Social security	688	1,805
Pensions	2,497	5,025
Rent, rates and utilities	1,600	1,372
Insurance	671	747
Telephone	597	986
Postage and stationery	275	540
Food	1,393	966
Activities and transport	-	389
Toys and equipment	5,177	1,624
Subscriptions	211	461
Registration fees	35	35
Training	970	415
Repairs	5,265	2,621
Sundry	3,852	2,849
Bank charges	70	113
Depreciation of tangible fixed assets	7,148	1,551
	127,821	115,163
 Support costs		

This page does not form part of the statutory financial statements

The Little Acorns Pre-School And Oaks
After School Club

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	31.8.21 Unrestricted funds £	31.8.20 Total funds £
Support costs		
Governance costs		
Independent examination	600	240
Total resources expended	<u>128,421</u>	<u>115,403</u>
Net income	<u><u>11,259</u></u>	<u><u>38,085</u></u>

This page does not form part of the statutory financial statements

THE LITTLE ACORNS PRE-SCHOOL AND OAKS AFTER SCHOOL CLUB

England & Wales - Charity number 1136626

Accounts

REGISTERED COMPANY NUMBER: 06966567 (England and Wales)
REGISTERED CHARITY NUMBER: 1136626

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 August 2020

Mark Vickers Accountants Limited
90 Berry Lane
Longridge
Preston
Lancashire
PR3 3WH

The Little Acorns Pre-School And Oaks
After School Club

Contents of the Financial Statements
for the Year Ended 31 August 2020

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Detailed Statement of Financial Activities	13

The Little Acorns Pre-School And Oaks
After School Club

Reference and Administrative Details
for the Year Ended 31 August 2020

TRUSTEES	Mr J W Bailey Mr P L James Mrs A C Shepherd Mrs T L Wilson
COMPANY SECRETARY	Mr P L James
REGISTERED OFFICE	Kennington Primary School Kennington Road Fulwood Lancashire PR2 8ER
REGISTERED COMPANY NUMBER	06966567 (England and Wales)
REGISTERED CHARITY NUMBER	1136626
INDEPENDENT EXAMINER	Mark Vickers Accountants Limited 90 Berry Lane Longridge Preston Lancashire PR3 3WH

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees
for the Year Ended 31 August 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects are to provide and/or assist in the provision of childcare and education services for the benefit of the community, in particular (without limitation) pre-school and afterschool services in the area of Fulwood.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are proud to say we are continuing with the Outstanding grading from Ofsted 2018 by working very closely with our parents and the local community. The manager continues to support a local setting by being on their management committee.

To enable staff to continue with their learning we signed up to an online training company, which enables staff to complete courses and refresh on updates over the coming 12 months.

The contribution of the Pre-School continues to dominate the setting with only 10% of income attributed to the after-school club provision. Reason for the decline in the After-School club demand included an increase in After School sport and other clubs provided by the school itself, the adverse economic climate and an increasing Asian heritage demographic at the school meaning more children are supported after school in multi-generational homes. However, the afterschool club is still valued by those families continuing to use it.

Maintaining the building still remains an ongoing challenge with more repairs needed in the year to repair the floor and roof. Fresh resources were bought throughout the year and improvements were made to the outdoors as the boundary fence was moved to allow a much larger space for the children to play and also, we had our own entrance and path laid.

Time was taken out during the year by the management to visit and research building ideas for the extension and a local building company was given the go ahead to start the build as soon as materials could be sourced.

We carried out a sponsored walk with staff and parents and plans for a spring fayre had to be cancelled due to the Coronavirus but all gifts have been kept to carry out at another time.

Two new members of staff were taken on to replace the staff that transitioned to the local school. One staff member went on long term sick and one staff member were placed on gardening leave due to family issues therefore, two members of staff were taken on to cover them.

We changed our on-line learning Journal company, as the cost of the current one increased and we were constantly repairing the tablets needed for it.

FINANCIAL REVIEW

Reserves policy

The Trustees have identified that significant expenditure is likely to continue to be needed to maintain the Club premises as well as to make necessary improvements. As a consequence there is a policy of building up a suitable reserve to put towards this, in the expectation that further funding can be obtained elsewhere. The Reserves policy reflects this as well as the need to allow an orderly wind-up of the Club should demand for its services decline for an unforeseen reason.

The Little Acorns Pre-School And Oaks
After School Club

Report of the Trustees
for the Year Ended 31 August 2020

FINANCIAL REVIEW

Impact of the Coronavirus

Co-incident with the closure of local schools to all but children of keyworkers, the Little Acorns took the decision to do the same. Enquiries revealed that no parents wished to avail themselves of the entitlement to provision and so the building was closed except for routine safety check and cleaning. The building then re-opened to children of keyworkers from 3rd June to 16th July 2020.

Enquiries were made of local settings to see if they had the capacity for a small number of children should that be necessary, and also to see if any of our staff could assist in the event of staff shortages.

Lancashire County Council advised that they would not be clawing back the funding provided for the summer term .For this reason we have built up a higher than normal bank balance as at the year end.

A proportion of the staffing costs were being met by parental contribution, and the Government furlough scheme has been accessed for this element only. As a consequence, and to enable swift return to normal operation post lockdown, the committee agreed to furlough all staff at 100% of their salary.

Enquiries have continued to see if the proposed extension can be constructed as soon as materials can be procured and construction staff are able to work safely.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee and not having a share capital and, in accordance with Section 30 (2) of the Companies Act 1985, is exempt from the requirement to use the word 'limited' as part of its name. It is governed by a Memorandum and Articles of Association.

The Company was entered onto the Register of Charities on 29th June 2010. It is registered with OFSTED, no. EY417226.

Recruitment and appointment of new trustees

Each term we have a committee meeting.

Related parties

Due to the nature of the Charity and the composition of the Board of Directors/Trustees (mainly being parents), it is inevitable that transactions will take place with the trustees. All trustees who are parents pay the normal subscriptions, however none of the current trustees have any such link.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

COMMENCEMENT OF ACTIVITIES

The charity commenced operation of its first year on 1st September 2009 when the assets of the predecessor organisation were handed over.

Approved by order of the board of trustees on 16 November 2020 and signed on its behalf by:

Mrs A C Shepherd - Trustee

Independent Examiner's Report to the Trustees of
The Little Acorns Pre-School And Oaks
After School Club

Independent examiner's report to the trustees of The Little Acorns Pre-School And Oaks After School Club ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Mark Vickers Accountants Limited
90 Berry Lane
Longridge
Preston
Lancashire
PR3 3WH

16 November 2020

The Little Acorns Pre-School And Oaks
After School Club

Statement of Financial Activities
for the Year Ended 31 August 2020

	Notes	31.8.20 Unrestricted fund £	31.8.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Pre-school and After School		151,899	169,354
Other trading activities	2	1,130	145
Investment income	3	459	109
Total		153,488	169,608
 EXPENDITURE ON			
Charitable activities			
Pre-school and After School		115,403	117,558
NET INCOME		38,085	52,050
 RECONCILIATION OF FUNDS			
Total funds brought forward		99,886	47,836
TOTAL FUNDS CARRIED FORWARD		137,971	99,886

The notes form part of these financial statements

The Little Acorns Pre-School And Oaks
After School Club

Balance Sheet
31 August 2020

	Notes	31.8.20 Unrestricted fund £	31.8.19 Total funds £
FIXED ASSETS			
Tangible assets	8	7,973	3,645
CURRENT ASSETS			
Debtors	9	940	68
Cash at bank		131,401	98,308
		132,341	98,376
CREDITORS			
Amounts falling due within one year	10	(2,343)	(2,135)
		129,998	96,241
NET CURRENT ASSETS			
		137,971	99,886
TOTAL ASSETS LESS CURRENT LIABILITIES			
		137,971	99,886
NET ASSETS			
		137,971	99,886
FUNDS			
Unrestricted funds	11	137,971	99,886
TOTAL FUNDS			
		137,971	99,886

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The Little Acorns Pre-School And Oaks
After School Club

Balance Sheet - continued
31 August 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 November 2020 and were signed on its behalf by:

Mrs A C Shepherd - Trustee

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements
for the Year Ended 31 August 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 10% on cost
Outside playarea	- 20% on cost
Equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

2. OTHER TRADING ACTIVITIES

	31.8.20	31.8.19
	£	£
Fundraising events	1,130	145
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.8.20	31.8.19
	£	£
Interest receivable	459	109
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.20	31.8.19
	£	£
Independent examination	240	940
Depreciation - owned assets	1,551	3,535
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There was one trustee who received remuneration in the year for her role as Manager, as detailed in note 6.

No other trustees received any remuneration or other benefits for the year ended 31 August 2020 or 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

6. STAFF COSTS

	31.8.20	31.8.19
	£	£
Wages and salaries	93,664	92,681
Social security costs	1,805	1,631
Other pension costs	5,025	2,003
	<u> </u>	<u> </u>
	<u>100,494</u>	<u>96,315</u>

The average monthly number of employees during the year was as follows:

	31.8.20	31.8.19
Average number of employees	7	7
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

The charitable company considers its two key management personnel to be the Manager (who is a director of the company) and the Deputy Manager. The total employee benefits, including employer pension contributions of the two key management personnel were £41,880 (2019 - £41,441).

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Pre-school and After School	169,354
Other trading activities	145
Investment income	109
Total	169,608
EXPENDITURE ON	
Charitable activities	
Pre-school and After School	117,558
NET INCOME	52,050
RECONCILIATION OF FUNDS	
Total funds brought forward	47,836
TOTAL FUNDS CARRIED FORWARD	99,886

8. TANGIBLE FIXED ASSETS

	Buildings £	Outside playarea £	Equipment £	Totals £
COST				
At 1 September 2019	35,804	21,506	16,578	73,888
Additions	5,034	-	845	5,879
	40,838	21,506	17,423	79,767
DEPRECIATION				
At 1 September 2019	32,159	21,506	16,578	70,243
Charge for year	1,270	-	281	1,551
	33,429	21,506	16,859	71,794
NET BOOK VALUE				
At 31 August 2020	7,409	-	564	7,973
At 31 August 2019	3,645	-	-	3,645

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.20	31.8.19
	£	£
Other debtors	940	68
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.8.20	31.8.19
	£	£
Accruals and deferred income	2,343	2,135
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS		Net	
	At 1.9.19	movement	At
	£	in funds	31.8.20
		£	£
Unrestricted funds			
General fund	99,886	38,085	137,971
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>99,886</u>	<u>38,085</u>	<u>137,971</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	153,488	(115,403)	38,085
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>153,488</u>	<u>(115,403)</u>	<u>38,085</u>

Comparatives for movement in funds

		Net	
	At 1.9.18	movement	At
	£	in funds	31.8.19
		£	£
Unrestricted funds			
General fund	47,836	52,050	99,886
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>47,836</u>	<u>52,050</u>	<u>99,886</u>

The Little Acorns Pre-School And Oaks
After School Club

Notes to the Financial Statements - continued
for the Year Ended 31 August 2020

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	169,608	(117,558)	52,050
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>169,608</u>	<u>(117,558)</u>	<u>52,050</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	47,836	90,135	137,971
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>47,836</u>	<u>90,135</u>	<u>137,971</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	323,096	(232,961)	90,135
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>323,096</u>	<u>(232,961)</u>	<u>90,135</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

The Little Acorns Pre-School And Oaks
After School Club

Detailed Statement of Financial Activities
for the Year Ended 31 August 2020

	31.8.20 Unrestricted funds £	31.8.19 Total funds £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	1,130	145
Investment income		
Interest receivable	459	109
Charitable activities		
Fees	17,544	26,837
Grants	132,565	109,385
Other income	1,790	33,132
	151,899	169,354
Total incoming resources	153,488	169,608
EXPENDITURE		
Charitable activities		
Wages	93,664	92,681
Social security	1,805	1,631
Pensions	5,025	2,003
Rent, rates and utilities	1,372	1,700
Insurance	747	652
Telephone	986	894
Postage and stationery	540	673
Food	966	1,227
Activities and transport	389	-
Toys and equipment	1,624	2,357
Subscriptions	461	350
Registration fees	35	35
Training	415	770
Repairs	2,621	4,199
Sundry	2,849	3,711
Bank charges	113	200
Depreciation of tangible fixed assets	1,551	3,535
	115,163	116,618
Support costs		
Governance costs		
Independent examination	240	940
Total resources expended	115,403	117,558
Net income	38,085	52,050

This page does not form part of the statutory financial statements