

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

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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		<u>185,784</u>	<u>232,334</u>
EXPENDITURE ON			
Charitable activities			
Pre-school and After School		<u>183,123</u>	<u>172,489</u>
NET INCOME		2,661	59,845
RECONCILIATION OF FUNDS			
Total funds brought forward		249,679	189,834
TOTAL FUNDS CARRIED FORWARD		<u><u>252,340</u></u>	<u><u>249,679</u></u>

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
		<hr/> 195,772	<hr/> 192,092
CREDITORS			
Amounts falling due within one year	10	(3,164)	(2,414)
NET CURRENT ASSETS		<hr/> 192,608	<hr/> 189,678
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 252,340	<hr/> 249,679
NET ASSETS		<hr/> <hr/> 252,340	<hr/> <hr/> 249,679
FUNDS	11		
Unrestricted funds		252,340	249,679
TOTAL FUNDS		<hr/> <hr/> 252,340	<hr/> <hr/> 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	<u>232,334</u>
EXPENDITURE ON	
Charitable activities	
Pre-school and After School	<u>172,489</u>
NET INCOME	59,845
RECONCILIATION OF FUNDS	
Total funds brought forward	189,834
TOTAL FUNDS CARRIED FORWARD	<u><u>249,679</u></u>

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	<u>128,691</u>	<u>25,348</u>	<u>18,863</u>	<u>172,902</u>
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	<u>71,265</u>	<u>23,043</u>	<u>18,862</u>	<u>113,170</u>
NET BOOK VALUE				
At 31 August 2025	<u>57,426</u>	<u>2,305</u>	<u>1</u>	<u>59,732</u>
At 31 August 2024	<u>56,926</u>	<u>3,074</u>	<u>1</u>	<u>60,001</u>

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

	At 1.9.24	Net movement 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

	At 1.9.23	Net movement 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
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
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
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
	<hr/>	<hr/>
	177,560	222,441
	<hr/>	<hr/>
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
	<hr/>	<hr/>
	182,343	171,751
 Support costs		
Governance costs		
Independent examination	780	738
	<hr/>	<hr/>
Total resources expended	183,123	172,489
	<hr/>	<hr/>
Net income	2,661	59,845
	<hr/>	<hr/>

This page does not form part of the statutory financial statements