

REGISTERED COMPANY NUMBER: 07295944  
REGISTERED CHARITY NUMBER: 1141729

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
LITTLE RAINDROPS**

Streets Hackett Griffey LLP  
Accountants & Business Advisers  
31 High Street  
Haverhill  
Suffolk  
CB9 8AD

# **LITTLE RAINDROPS**

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# **LITTLE RAINDROPS**

## **REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2025**

<b>TRUSTEES</b>	J Davey C Tooth
<b>COMPANY SECRETARY</b>	S Raggett
<b>REGISTERED OFFICE</b>	Chapple Drive Haverhill Suffolk CB9 0DU
<b>REGISTERED COMPANY NUMBER</b>	07295944
<b>REGISTERED CHARITY NUMBER</b>	1141729
<b>INDEPENDENT EXAMINER</b>	Streets Hackett Griffey LLP Accountants & Business Advisers 31 High Street Haverhill Suffolk CB9 8AD

**LITTLE RAINDROPS**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 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 March 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 charity's objective is to enhance the development and education of children primarily under statutory school age for the benefit of the community.

**Public benefit**

The charity constitutes a public benefit entity as defined by FRS102.

The trustees have complied with the duty in Section 4 of the 2006 Charities Act with regard to the public benefit requirement.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The charitable activity of the company is the operation of a pre school in accordance with the objective.

**FINANCIAL REVIEW**

**Principal funding sources**

The principal funding sources for the charity are by way of fees rendered and local authority grants.

**Reserves policy**

The funds of the charity are applied in furtherance of its objectives and aims. It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover temporary timing differences in grant claims and to cover moderate shortfalls.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**


**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law. The recruitment and appointment of new trustees are in accordance with the constitution of the charity and re-elected at the Annual General Meeting.

Approved by order of the board of trustees on 21 May 2025 and signed on its behalf by:

  
.....  
S Raggett - Secretary

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LITTLE RAINDROPS

## Independent examiner's report to the trustees of Little Raindrops ('the Company')

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



Jonathan Griffey FCCA CTA

Streets Hackett Griffey LLP  
Accountants & Business Advisers  
31 High Street  
Haverhill  
Suffolk  
CB9 8AD

Date: 27 May 2025

# LITTLE RAINDROPS

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Local authority grants		171,721	-	171,721	132,193
Fees		56,226	-	56,226	52,735
Other trading activities	2	2,025	-	2,025	2,522
Investment income	3	1,337	-	1,337	884
Other income		5,000	-	5,000	5,000
<b>Total</b>		<u>236,309</u>	<u>-</u>	<u>236,309</u>	<u>193,334</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Operation costs of pre-school		208,419	-	208,419	179,853
<b>NET INCOME</b>		<u>27,890</u>	<u>-</u>	<u>27,890</u>	<u>13,481</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		194,794	-	194,794	181,313
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>222,684</u>	<u>-</u>	<u>222,684</u>	<u>194,794</u>

The notes form part of these financial statements

# LITTLE RAINDROPS

## STATEMENT OF FINANCIAL POSITION 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	7	800	-	800	850
Tangible assets	8	51,605	-	51,605	12,921
		<u>52,405</u>	<u>-</u>	<u>52,405</u>	<u>13,771</u>
<b>CURRENT ASSETS</b>					
Debtors	9	1,142	-	1,142	11,599
Cash at bank and in hand		202,314	-	202,314	173,549
		<u>203,456</u>	<u>-</u>	<u>203,456</u>	<u>185,148</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(22,072)	-	(22,072)	(4,125)
		<u>181,384</u>	<u>-</u>	<u>181,384</u>	<u>181,023</u>
<b>NET CURRENT ASSETS</b>					
		<u>233,789</u>	<u>-</u>	<u>233,789</u>	<u>194,794</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>233,789</u>	<u>-</u>	<u>233,789</u>	<u>194,794</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	(11,105)	-	(11,105)	-
		<u>222,684</u>	<u>-</u>	<u>222,684</u>	<u>194,794</u>
<b>NET ASSETS</b>					
		<u>222,684</u>	<u>-</u>	<u>222,684</u>	<u>194,794</u>
<b>FUNDS</b>	13				
Unrestricted funds				222,684	194,794
<b>TOTAL FUNDS</b>				<u>222,684</u>	<u>194,794</u>

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

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

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

**LITTLE RAINDROPS**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 MARCH 2025**

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  
.....27 May 2025..... and were signed on its behalf by:



.....  
J Davey - Trustee



.....  
C Tooth - Trustee



## LITTLE RAINDROPS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 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.

Fixtures and fittings	- 10% on reducing balance
-----------------------	---------------------------

The policy of the charity is to capitalise fixed asset expenditure greater than £500.

##### **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.

# LITTLE RAINDROPS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	<u>2,025</u>	<u>2,522</u>

### 3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>1,337</u>	<u>884</u>

### 4. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	5,734	1,436
Patents and licences amortisation	<u>50</u>	<u>50</u>

### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### Trustees' expenses

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

### 6. STAFF COSTS

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

	2025	2024
	9	8
Childcare & administration	<u>9</u>	<u>8</u>

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

# LITTLE RAINDROPS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 7. INTANGIBLE FIXED ASSETS

	Patents and licences £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	<u>1,000</u>
<b>AMORTISATION</b>	
At 1 April 2024	150
Charge for year	<u>50</u>
At 31 March 2025	<u>200</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>800</u>
At 31 March 2024	<u>850</u>

### 8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2024	31,195
Additions	<u>44,418</u>
At 31 March 2025	<u>75,613</u>
<b>DEPRECIATION</b>	
At 1 April 2024	18,274
Charge for year	<u>5,734</u>
At 31 March 2025	<u>24,008</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>51,605</u>
At 31 March 2024	<u>12,921</u>

### 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	-	11,105
Prepayments	<u>1,142</u>	<u>494</u>
	<u>1,142</u>	<u>11,599</u>

# LITTLE RAINDROPS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other loans (see note 12)	16,657	-
Other creditors	1,106	-
Accruals and deferred income	4,309	4,125
	<u>22,072</u>	<u>4,125</u>

### 11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other loans (see note 12)	<u>11,105</u>	<u>-</u>

### 12. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>16,657</u>	<u>-</u>
Amounts falling between one and two years:		
Other loans - 1-2 years	<u>11,105</u>	<u>-</u>

### 13. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	194,794	27,890	222,684
	<u>194,794</u>	<u>27,890</u>	<u>222,684</u>
<b>TOTAL FUNDS</b>			
	<u>194,794</u>	<u>27,890</u>	<u>222,684</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	236,309	(208,419)	27,890
	<u>236,309</u>	<u>(208,419)</u>	<u>27,890</u>
<b>TOTAL FUNDS</b>			
	<u>236,309</u>	<u>(208,419)</u>	<u>27,890</u>

# LITTLE RAINDROPS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

### 13. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	181,313	13,481	194,794
<b>TOTAL FUNDS</b>	<u>181,313</u>	<u>13,481</u>	<u>194,794</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	193,334	(179,853)	13,481
<b>TOTAL FUNDS</b>	<u>193,334</u>	<u>(179,853)</u>	<u>13,481</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	181,313	41,371	222,684
<b>TOTAL FUNDS</b>	<u>181,313</u>	<u>41,371</u>	<u>222,684</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 £
<b>Unrestricted funds</b>			
General fund	429,643	(388,272)	41,371
<b>TOTAL FUNDS</b>	<u>429,643</u>	<u>(388,272)</u>	<u>41,371</u>

**LITTLE RAINDROPS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**14. RELATED PARTY DISCLOSURES**

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

# LITTLE RAINDROPS

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Fundraising events	2,025	2,522
<b>Investment income</b>		
Deposit account interest	1,337	884
<b>Charitable activities</b>		
Fees	56,226	52,735
Grants	171,721	132,193
	<u>227,947</u>	<u>184,928</u>
<b>Other income</b>		
Employment Allowance	5,000	5,000
<b>Total incoming resources</b>	<u>236,309</u>	<u>193,334</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	162,572	143,337
Social security	11,668	9,822
Pensions	4,682	4,041
Rates and water	1,515	1,700
Insurance	1,485	525
Light and heat	3,972	3,323
Telephone	496	345
Postage and stationery	636	687
Sundries	581	731
Trips, prizes & gifts	1,179	881
Consumables	2,263	2,173
Equipment purchases	1,104	1,511
Food & Snacks	3,568	3,354
Repairs & maintenance	3,336	2,145
Subscriptions & training	822	1,343
Amortisation	50	50
Depreciation	5,734	1,436
	<u>205,663</u>	<u>177,404</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	102	109
<b>Governance costs</b>		
Accountancy fees	2,654	2,340
<b>Total resources expended</b>	<u>208,419</u>	<u>179,853</u>
<b>Net income</b>	<u>27,890</u>	<u>13,481</u>

This page does not form part of the statutory financial statements