

LITTLE LEARNERS PRE SCHOOL

England & Wales · Charity number 1185936

Details

Status Registered

Legal form CIO

Registered 2019-10-22

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

Contact

Address The Deering Centre
Holy Trinity School
Longlands Close
Waltham Cross
Herts En8 8lu
EN8 8LU

Phone 01992 621357

Email little-learners@holytrinity.herts.sch.uk

Website www.little-learners.org

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: The charity offers education to children aged 2-4 years.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£153,000	£143,107	-	-
2024-08-31	£171,378	£145,404	-	-
2023-08-31	£149,179	£143,437	-	-
2022-08-31	£172,530	£170,930	-	-
2021-03-31	£0	£0	-	-

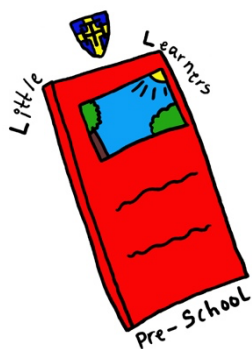
Trustees

Name	Role	Appointed
Nicola Smith	Chair	2019-10-22
Carol Laycock		2019-10-22
Donna Methven		2026-01-01
Lydia Amartey-Williams		2026-01-01
Sara Wollaston-Smith		2019-10-22

LITTLE LEARNERS PRE SCHOOL

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Accounts



The Deering Centre
Holy Trinity Primary School
Longland Close
Waltham Cross
Herts EN8 8LU

Telephone: 01992 621357
Email: little-learners@holytrinity.herts.sch.uk
Website: www.littlelearners.hk.org
Registered charity number 1185936

Little Learners Pre-School Annual General Meeting

Date: Friday 27th June

Time: 7 pm

Venue: Zoom online

Present:	Nikki Smith (Pre-School Leader)	
	Sara Wollaston-Smith (Deputy)	
	Carol Laycock	
	Holly Chubb	
Apologies:	Sarah Murphy	

1. Apologies – Sarah Murphy – she has had all the information via email but no reply.

2. Notification of any other business – None

3. AGM minutes – These were agreed to be representative of the meeting and it was noted that several issues still remain:

Lease still outstanding, with added complications of possibility of other considerations

4. Annual report

Staffing has been stable. It was decided to lower the number of children in each session as recruitment had become a real issue. By reducing numbers we have been

able to manage on the current staff. We have been concentrating on staff well-being to ensure retention remains high. Three of the staff do 4 days a week and the rest are part time so this gives us greater flexibility for cover, which means we haven't been impacted quite so much by staff sickness issues.

With the new funding being introduced for working families this means there has been a healthy take up of places.

Sara and Nikki are both in ratio full time and this continues to put pressure on them as there is little time to complete office work especially with the continuing high level of SEN within the setting, this doesn't look likely to change in the near future.

The lease is still a worry. There have been discussions which suggest it may not be offered and other options have been suggested. We have had visits from more surveyors but no recent updates. We continue to ensure we offer the best possible experience for our children and use the charities money to improve the environment and provide resources that support the plethora of need within the setting. Towards the end of the financial year we started providing a hot lunch option to try and improve the children's diets, this has had varied take up but it is worthwhile. Parents can still provide a packed lunch option if they do not want to pay for a hot option.

5. **Finance report-** please see attached report from accountant

6. **Elections**

Lydia Williams a current parent has expressed an interest in becoming a trustee, the committee voted unanimously that Lydia should become a trustee. Holly will be stepping down as soon as Lydia is added as a trustee.

7. **Priorities for the next year –**

The priority remains the same as the lease has still not been secured. And there is some uncertainty as to this will now be an option.

8. **AOB – None**

9. **Date and time of next meeting - TBC**

LITTLE LEARNERS PRE SCHOOL

ACCOUNTS for the

YEAR ENDED 31st AUGUST 2024

ANNUAL REPORT AND ACCOUNTS

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2 & 3	Report of the trustees
4	Report of the independent examiner
5	Statement of financial activities
6	Balance sheet
7 - 9	Notes forming part of the accounts

LITTLE LEARNERS PRE SCHOOL

GENERAL INFORMATION

TRUSTEES

Nicola Smith
Sarah Murphy
Sara Wollaston-Smith
Carol Laycock
Holly Chubb

COMPANY No.

CE019283

CHARITY No.

1,185,936

ACCOUNTANTS

John D Kilby & Co
Chartered Accountants
Mutfords
Hare Street
Buntingford
Hertfordshire
SG9 0ED

BANKERS

National Westminster Bank
Cheshunt Branch
Western Avenue
Waterside Court
Chatham Maritime
Chatham
Kent
ME4 4RT

LITTLE LEARNERS PRE SCHOOL

TRUSTEES' REPORT

The Trustees of the Little Learners Pre School present their annual report, together with the accounts for the year ended 31st August 2024 and confirm they comply with the requirements of the Charities Act 2011, the Trust Deed, and the Charities SORP (2015) as they apply to smaller charities.

Objectives and activities

The aims of the pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- d) Offering appropriate play, education and care facilities, family learning and extended hour groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- e) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.
- f) Instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

Trustees

The Trustees are responsible for the overall management and control of the Little Learners Pre School. All Trustees give their time freely and no remuneration was paid in the year. The trustees who held office during the year to 31st August 2024 were;

Nicola Smith - Chair
Carol Laycock
Sara Wollaston-Smith

Holly Chubb
Sarah Murphy

Financial Review

The income for the year has increased year on year due to the higher number of children registered to attend. As a result overall expenditure has increased but can mainly be attributed to increased staffing requirements to maintain the correct ratio of adults to children.

Governing Document

The charity is a charitable incorporated organisation (CIO) governed by a written constitution adopted by its members. There are no restrictions in the governing document on the operation of the charity or its investment powers, other than those imposed by charity law.

Risk Management

The Trustees have assessed potential risks to the charity and taken action to put into place systems to mitigate those risks. Over the year the trustees will be reviewing and revising its policies regarding business risks, financial risks, health and safety risks and other identifiable risks.

LITTLE LEARNERS PRE SCHOOL

TRUSTEES' REPORT (CONT'D)

Risk Management

The Trustees have assessed potential risks to the charity and taken action to put into place systems to mitigate those risks. Over the year the trustees will be reviewing and revising its policies regarding business risks, financial risks, health and safety risks and other identifiable risks.

Achievements and performance

Little Learners Pre School continues to provide young children with excellent education opportunities in the local community. A high retention of staff has resulted in children making very good progress during their time at the pre-school.

Future plans

The Trustees intend to continue their current strategies of maintaining the pre-school's position in a competitive market and to increase reserves in order to invest in their own premises. The Trustees will continue to review their aims and objectives to ensure that the education and services offered are appropriate, affordable and attractive to the community. The charity continues to work on securing the lease of the building they currently rent and are working on plans to improve the building for the benefit of the children.

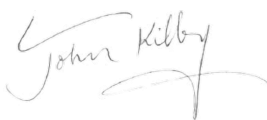
Reserves Policy

The Trustees aim to keep sufficient reserves to meet the day to day expenditure of the Trust, and to keep sufficient restricted funds in order to see these funded projects to their conclusion.

In carrying out their duties the trustees have had regard to the Charity Commissions guidance on public benefit.

This report has been prepared in accordance with the General Directions given by the Charity Commissioners in the Charities Act 2011.

Approved by the Trustees on 26th June 2025 and signed on their behalf by:



Nicola Smith
Chair of Trustees

LITTLE LEARNERS PRE SCHOOL

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

We report on the accounts of the Charity for the year ended 31st August 2024, as set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act) and to state whether any particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (b) to which, in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mutfords
Hare Street
Buntingford
Hertfordshire
SG9 0ED

John D Kilby & Co
Chartered Accountants

26th June 2025

LITTLE LEARNERS PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES incorporating the INCOME AND EXPENDITURE ACCOUNT YEAR ENDED 31st AUGUST 2024

	Note	2024 ----- Unrestricted funds	2023 ----- Unrestricted funds
INCOME			
Activities for generating funds	2	£ 171,378	£ 145,799
Donations	3	-	3,380
Investment income		-	-
Total income		£ 171,378 -----	£ 149,179 -----
EXPENDITURE			
Charitable activities	4	141,370	140,492
Governance costs	5	4,034	2,945
Total expenditure		£ 145,404 -----	£ 143,437 -----
Net movement in funds		25,974	5,742
Funds brought forward/tfd from previous charity		61,835 -----	56,093 -----
Funds carried forward		£ 87,809 -----	£ 61,835 -----

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of recognised gains and losses has not been prepared.

LITTLE LEARNERS PRE SCHOOL

BALANCE SHEET

31st AUGUST 2024

	Note	2024	2023
	-----	-----	-----
FIXED ASSETS			
tangible	6	£ 383	£ 382
CURRENT ASSETS			
debtors	7	1,064	1,062
cash at bank and in hand		91,768	63,382
		-----	-----
		£ 92,832	£ 64,444
		-----	-----
LESS CREDITORS - amounts			
falling due within one year	8	£ 5,406	£ 2,991
		-----	-----
Net current assets		87,426	61,453
		-----	-----
NET ASSETS		£ 87,809	£ 61,835
		-----	-----
Represented by:			
CAPITAL & RESERVES			
Unrestricted Funds		87,809	61,835
		-----	-----
		£ 87,809	£ 61,835
		-----	-----

For the year ended 31st August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' Responsibilities:

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

Approved by the Trustees on 26th June 2025 and signed on its behalf.

Nicola Smith - Chair

LITTLE LEARNERS PRE SCHOOL

Notes to the accounts
for the year ended 31st August 2024

1. Accounting policies

b. Basis of preparation of accounts

These accounts have been prepared under the historical cost accounting rules and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Accounting Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

b. Incoming resources

Incoming resources are recognised in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

c. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets over their expected useful lives at the following annual rates:

Equipment	33% straight line
-----------	-------------------

d. Fund Accounting

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

	2024	2023
	-----	-----
2. Activities for generating funds		
HCC fees	158,129	136,182
Parents fees	13,249	9,617
	-----	-----
	£ 171,378	£ 145,799
	-----	-----
3. Voluntary income		
Donations	£ -	3,380
	-----	-----

LITTLE LEARNERS PRE SCHOOL

Notes to the accounts (continued)
for the year ended 31st August 2024

	2024	2023
	-----	-----
4. Charitable activities		
Staff salaries	106,384	96,032
Employers pensions	1,701	1,488
Recruitment and DBS checks	844	1,127
Staff training	499	329
Staff expenses	1,492	974
Rates and water	1,815	890
Light & heat	9,697	4,755
Repairs and renewals	305	13,573
Cleaning	650	631
School equipment	8,428	15,975
Food and consumables	2,983	1,391
Events and entertainers	220	148
Uniforms	588	-
Printing postage and stationery	272	108
Telephone	854	603
Computer software	4,237	2,205
Subscriptions	401	263
	-----	-----
	£ 141,370	£ 140,492
	-----	-----
5. Governance Costs		
Accountancy	1,020	960
Payroll and book-keeping fees	1,600	470
Professional fees	-	506
Bank charges	65	-
Insurance	856	638
Depreciation	493	371
	-----	-----
	£ 4,034	£ 2,945
	-----	-----

LITTLE LEARNERS PRE SCHOOL

Notes to the accounts (continued)
for the year ended 31st August 2024

6.	Tangible fixed assets		
			equipment
	Cost		
	as at 1 st September 2023		£ 1,124
	additions		494

	as at 31 st August 2024		£ 1,618

	Depreciation		
	as at 1 st September 2023		742
	charge for the year		493

	as at 31 st August 2024		£ 1,235

	Net Book Values		
	31 st August 2024		£ 383
	1 st September 2023		382

		2024	2023
		-----	-----
7.	Debtors		
	Prepayments	1,064	1,062
	PAYE credit	-	-
		-----	-----
		£ 1,064	£ 1,062
		-----	-----
8.	Creditors		
	Accruals	2,203	1,455
	Other creditors	2,146	-
	Pension	327	-
	PAYE	730	1,536
		-----	-----
		£ 5,406	£ 2,991
		-----	-----
9.	Trustees		

The trustees did not receive any remuneration nor were they paid any expenses.

LITTLE LEARNERS PRE SCHOOL
ACCOUNTS for the
YEAR ENDED 31st AUGUST 2024

ANNUAL REPORT AND ACCOUNTS

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Nicola Smith
Sarah Murphy
Sara Wollaston-Smith
Carol Laycock
Holly Chubb

COMPANY No.

CE019283

CHARITY No.

1,185,936

ACCOUNTANTS

John D Kilby & Co
Chartered Accountants
Mutfords
Hare Street
Buntingford
Hertfordshire
SG9 0ED

BANKERS

National Westminster Bank
Cheshunt Branch
Western Avenue
Waterside Court
Chatham Maritime
Chatham
Kent
ME4 4RT

LITTLE LEARNERS PRE SCHOOL

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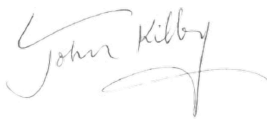
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LITTLE LEARNERS PRE SCHOOL

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John D Kilby & Co
Chartered Accountants

26th June 2025

LITTLE LEARNERS PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES incorporating the INCOME AND EXPENDITURE ACCOUNT YEAR ENDED 31st AUGUST 2024

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LITTLE LEARNERS PRE SCHOOL

BALANCE SHEET

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CAPITAL & RESERVES			
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For the year ended 31st August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' Responsibilities:

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

Approved by the Trustees on 26th June 2025 and signed on its behalf.

Nicola Smith - Chair

LITTLE LEARNERS PRE SCHOOL

Notes to the accounts
for the year ended 31st August 2024

1. Accounting policies

b. Basis of preparation of accounts

These accounts have been prepared under the historical cost accounting rules and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Accounting Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

b. Incoming resources

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c. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets over their expected useful lives at the following annual rates:

Equipment	33% straight line
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d. Fund Accounting

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for the year ended 31st August 2024

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Subscriptions	401	263
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5. Governance Costs		
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Professional fees	-	506
Bank charges	65	-
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	-----	-----
	£ 4,034	£ 2,945
	-----	-----

LITTLE LEARNERS PRE SCHOOL

Notes to the accounts (continued)
for the year ended 31st August 2024

6.	Tangible fixed assets		
			equipment
	Cost		
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	additions		494

	as at 31 st August 2024		£ 1,618

	Depreciation		
	as at 1 st September 2023		742
	charge for the year		493

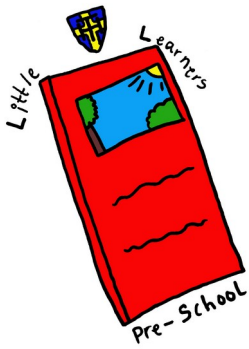
	as at 31 st August 2024		£ 1,235

	Net Book Values		
	31 st August 2024		£ 383
	1 st September 2023		382

		2024	2023
		-----	-----
7.	Debtors		
	Prepayments	1,064	1,062
	PAYE credit	-	-
		-----	-----
		£ 1,064	£ 1,062
		-----	-----
8.	Creditors		
	Accruals	2,203	1,455
	Other creditors	2,146	-
	Pension	327	-
	PAYE	730	1,536
		-----	-----
		£ 5,406	£ 2,991
		-----	-----
9.	Trustees		

The trustees did not receive any remuneration nor were they paid any expenses.

Accounts



The Deering Centre
Holy Trinity Primary School
Longland Close
Waltham Cross
Herts EN8 8LU

Telephone: 01992 621357
Email: little-learners@holytrinity.herts.sch.uk
Website: www.littlelearners.hk.org
Registered charity number 1185936

Little Learners Pre-School Annual General Meeting

Date: Friday 21st July 2023

Time: 1pm

Venue: Zoom online

Present:	Nikki Smith (Pre-School Leader)	
	Sara Wollaston-Smith (Deputy)	
	Sarah Murphy	
	Carol Laycock	
	Holly Chubb	
Apologies:		

Introductions were made.

- 1. Apologies – no apologies recorded**
- 2. Notification of any other business – None**
- 3. AGM minutes** – These were agreed to be representative of the meeting and it was noted that several issues still remain:

Lease still outstanding
Admin post still to be advertised
- 4. Annual report**

Staffing really started to become an issue in this financial year. Our maternity cover staff member returned as planned in November which gave Nikki some much needed time in the office. The new staff member who started in September initially settled well and was given more hours but early in the New Year she decided to leave our employ which meant Nikki was back into ratio and this is how it remained for the rest of the year. This has put a strain on the management team as they try and juggle

being in ratio in the room and office responsibilities. The pressure was eased at the end of the day by employing a cleaner as the full-time staff had continued to do the Pre-school cleaner since covid. There has not yet been an advert placed for an admin assistant but this maybe something that needs to be thought seriously about.

The number of children continued to be good and this allowed us to top up what had been used the previous year when making urgent changes to the building. The Pre-school staff struggled with a particularly challenging child during this year which led to some stressful experiences. Advice was sought and the situation gradually improved but this took lots of effort on everyone's parts. Ofsted arrived in the final few weeks of the school year which was extremely stressful as staff were all really exhausted from a very tiring year but the outcome was positive.

The lease on the building has still not been arranged and now the diocese have asked for a new surveyor report as well as energy sufficiency certificates. The surveyor concentrated on what needed to be done urgently and then things that would need to be done in the mid term and the in the more distant future. Sarah continues to try and push this forward but things are very much in the diocese hands at this point. Trustees agreed that at this point it would be unwise to invest any more monies until there was clarification of exactly what the lease would look like.

5. **Finance report-** please see attached report from accountant

6. Elections

Ideally Holly would like to step down as a trustee but is happy to remain until a suitable replacement can be found. Nikki will contact Sally Gridley to see if there are any other options.

7. Priorities for the next year –

The priority remains the same as the lease has still not been secured. We would also like to recruit some one to one staff to support the growing number of SEN children within the setting.

8. **AOB** – None

9. Date and time of next meeting - TBC

LITTLE LEARNERS PRE SCHOOL

ACCOUNTS for the

YEAR ENDED 31st AUGUST 2023

ANNUAL REPORT AND ACCOUNTS

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1	General information
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4	Report of the independent examiner
5	Statement of financial activities
6	Balance sheet
7 - 9	Notes forming part of the accounts

LITTLE LEARNERS PRE SCHOOL

GENERAL INFORMATION

TRUSTEES

Nicola Smith
Sarah Murphy
Sara Wollaston-Smith
Carol Laycock
Holly Chubb

COMPANY No.

CE019283

CHARITY No.

1,185,936

ACCOUNTANTS

John D Kilby & Co
Chartered Accountants
Mutfords
Hare Street
Buntingford
Hertfordshire
SG9 0ED

BANKERS

National Westminster Bank
Cheshunt Branch
Western Avenue
Waterside Court
Chatham Maritime
Chatham
Kent
ME4 4RT

LITTLE LEARNERS PRE SCHOOL

TRUSTEES' REPORT

The Trustees of the Little Learners Pre School present their annual report, together with the accounts for the year ended 31st August 2023 and confirm they comply with the requirements of the Charities Act 2011, the Trust Deed, and the Charities SORP (2015) as they apply to smaller charities.

Objectives and activities

The aims of the pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- a) Offering appropriate play, education and care facilities, family learning and extended hour groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.
- c) Instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

Trustees

The Trustees are responsible for the overall management and control of the Little Learners Pre School. All Trustees give their time freely and no remuneration was paid in the year. The trustees who held office during the year to 31st August 2023 were;

Nicola Smith - Chair
Carol Laycock
Sara Wollaston-Smith

Holly Chubb
Sarah Murphy

Financial Review

The 2023 accounts are for a 12 month period as opposed to the 2022 comparative figures which are for a 17 month period. This must be taken into account when reviewing the figures.

The income for the year has increased year on year due to the higher number of children registered to attend. As a result overall expenditure has increased but can mainly be attributed to increased staffing requirements to maintain the correct ratio of adults to children.

The a new boiler system and electrical improvements to the premises was carried out o the value of £12,906. A climbing set, tricycles and new book display to the value of £4,219 was purchased in the year.

A donation of £3,380 was received from the Thorley Pre School, a charitable enterprise which closed down in the year and distributed it's funds to other similar local charities.

LITTLE LEARNERS PRE SCHOOL

TRUSTEES' REPORT (CONT'D)

Governing Document

The charity is a charitable incorporated organisation (CIO) governed by a written constitution adopted by its members. There are no restrictions in the governing document on the operation of the charity or its investment powers, other than those imposed by charity law.

Risk Management

The Trustees have assessed potential risks to the charity and taken action to put into place systems to mitigate those risks. Over the year the trustees will be reviewing and revising its policies regarding business risks, financial risks, health and safety risks and other identifiable risks.

Achievements and performance

Little Learners Pre School continues to provide young children with excellent education opportunities in the local community. A high retention of staff has resulted in children making very good progress during their time at the pre-school.

Future plans

The Trustees intend to continue their current strategies of maintaining the pre-school's position in a competitive market and to increase reserves in order to invest in their own premises. The Trustees will continue to review their aims and objectives to ensure that the education and services offered are appropriate, affordable and attractive to the community. The charity continues to work on securing the lease of the building they currently rent and are working on plans to improve the building for the benefit of the children.

Reserves Policy

The Trustees aim to keep sufficient reserves to meet the day to day expenditure of the Trust, and to keep sufficient restricted funds in order to see these funded projects to their conclusion.

In carrying out their duties the trustees have had regard to the Charity Commissions guidance on public benefit.

This report has been prepared in accordance with the General Directions given by the Charity Commissioners in the Charities Act 2011.

Approved by the Trustees on 24th June 2024 and signed on their behalf by:



Nicola Smith
Chair of Trustees

LITTLE LEARNERS PRE SCHOOL

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

We report on the accounts of the Charity for the year ended 31st August 2023, as set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act) and to state whether any particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (b) to which, in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mutfords
Hare Street
Buntingford
Hertfordshire
SG9 0ED



John D Kilby & Co
Chartered Accountants

24th June 2024

LITTLE LEARNERS PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES incorporating the INCOME AND EXPENDITURE ACCOUNT YEAR ENDED 31st AUGUST 2023

	Note	2023 ----- Unrestricted funds	17 mths 2022 ----- Unrestricted funds
INCOME			
Activities for generating funds	2	£ 145,799	£ 172,527
Donations	3	3,380	-
Investment income		-	-
Total income		£ 149,179 -----	£ 172,527 -----
EXPENDITURE			
Charitable activities	4	140,492	167,020
Governance costs	5	2,945	3,910
Total expenditure		£ 143,437 -----	£ 170,930 -----
Net movement in funds		5,742	1,597
Funds brought forward/tfd from previous charity		56,093 -----	54,496 -----
Funds carried forward		£ 61,835 -----	£ 56,093 -----

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of recognised gains and losses has not been prepared.

LITTLE LEARNERS PRE SCHOOL

BALANCE SHEET 31st AUGUST 2023

	Note	2023	2022
	-----	-----	-----
FIXED ASSETS			
tangible	6	£ 382	£ 753
CURRENT ASSETS			
debtors	7	1,062	1,654
cash at bank and in hand		63,382	55,344
		-----	-----
		£ 64,444	£ 56,998
		-----	-----
LESS CREDITORS - amounts			
falling due within one year	8	£ 2,991	£ 1,658
		-----	-----
Net current assets		61,453	55,340
		-----	-----
NET ASSETS		£ 61,835	£ 56,093
		-----	-----
Represented by:			
CAPITAL & RESERVES			
Unrestricted Funds		61,835	56,093
		-----	-----
		£ 61,835	£ 56,093
		-----	-----

For the year ended 31st August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' Responsibilities:

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

Approved by the Trustees on 24th June 2024 and signed on its behalf.



Nicola Smith - Chair

LITTLE LEARNERS PRE SCHOOL

Notes to the accounts
for the year ended 31st August 2023

1. Accounting policies

a. Basis of preparation of accounts

These accounts have been prepared under the historical cost accounting rules and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Accounting Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

b. Incoming resources

Incoming resources are recognised in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

c. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets over their expected useful lives at the following annual rates:

Equipment	33% straight line
-----------	-------------------

d. Fund Accounting

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

	2023	17 mths 2022
	-----	-----
2. Activities for generating funds		
HCC fees	136,182	165,543
Parents fees	9,617	6,984
	-----	-----
	£ 145,799	£ 172,527
	-----	-----
3. Voluntary income		
Donations	£ 3,380	-
	-----	-----

LITTLE LEARNERS PRE SCHOOL

Notes to the accounts (continued)
for the year ended 31st August 2023

	2023	17 mths 2022
	-----	-----
4. Charitable activities		
Staff salaries	96,032	128,284
Employers pensions	1,488	2,041
Statutory Adoption Pay recovered	-	(971)
Recruitment and DBS checks	1,127	120
Staff training	329	3,417
Staff expenses	974	287
Rent	-	500
Rates and water	890	1,663
Light & heat	4,755	4,730
Repairs and renewals	13,573	2,433
Cleaning	631	862
School equipment	15,975	17,902
Food and consumables	1,391	1,635
Events and entertainers	148	230
Uniforms	-	663
Printing postage and stationery	108	45
Telephone	603	276
Computer software	2,205	2,828
Subscriptions	263	75
	-----	-----
	£ 140,492	£ 167,020
	-----	-----
5. Governance Costs		
Accountancy	960	900
Payroll and book-keeping fees	470	850
Professional fees	506	780
Bank charges	-	75
Insurance	638	934
Depreciation	371	371
	-----	-----
	£ 2,945	£ 3,910
	-----	-----

LITTLE LEARNERS PRE SCHOOL

Notes to the accounts (continued)
for the year ended 31st August 2023

6. Tangible fixed assets

	equipment
Cost	
as at 1 st September 2022	£ 1,124
additions	-

as at 31 st August 2023	£ 1,124

Depreciation	
as at 1 st September 2022	371
charge for the year	371

as at 31 st August 2023	£ 742

Net Book Values	
31 st August 2023	£ 382
1 st September 2022	753

	2023	2022
	-----	-----
7. Debtors		
Prepayments	1,062	1,027
PAYE credit	-	627
	-----	-----
	£ 1,062	£ 1,654
	-----	-----
8. Creditors		
Accruals	1,455	1,350
Pension liability	-	308
PAYE	1,536	-
	-----	-----
	£ 2,991	£ 1,658
	-----	-----

9. Trustees

The trustees did not receive any remuneration nor were they paid any expenses.

LITTLE LEARNERS PRE SCHOOL
ACCOUNTS for the
YEAR ENDED 31st AUGUST 2023

ANNUAL REPORT AND ACCOUNTS

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LITTLE LEARNERS PRE SCHOOL

GENERAL INFORMATION

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Nicola Smith
Sarah Murphy
Sara Wollaston-Smith
Carol Laycock
Holly Chubb

COMPANY No.

CE019283

CHARITY No.

1,185,936

ACCOUNTANTS

John D Kilby & Co
Chartered Accountants
Mutfords
Hare Street
Buntingford
Hertfordshire
SG9 0ED

BANKERS

National Westminster Bank
Cheshunt Branch
Western Avenue
Waterside Court
Chatham Maritime
Chatham
Kent
ME4 4RT

LITTLE LEARNERS PRE SCHOOL

TRUSTEES' REPORT

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Objectives and activities

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- a) Offering appropriate play, education and care facilities, family learning and extended hour groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.
- c) Instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

Trustees

The Trustees are responsible for the overall management and control of the Little Learners Pre School. All Trustees give their time freely and no remuneration was paid in the year. The trustees who held office during the year to 31st August 2023 were;

Nicola Smith - Chair
Carol Laycock
Sara Wollaston-Smith

Holly Chubb
Sarah Murphy

Financial Review

The 2023 accounts are for a 12 month period as opposed to the 2022 comparative figures which are for a 17 month period. This must be taken into account when reviewing the figures.

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A donation of £3,380 was received from the Thorley Pre School, a charitable enterprise which closed down in the year and distributed it's funds to other similar local charities.

LITTLE LEARNERS PRE SCHOOL

TRUSTEES' REPORT (CONT'D)

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Reserves Policy

The Trustees aim to keep sufficient reserves to meet the day to day expenditure of the Trust, and to keep sufficient restricted funds in order to see these funded projects to their conclusion.

In carrying out their duties the trustees have had regard to the Charity Commissions guidance on public benefit.

This report has been prepared in accordance with the General Directions given by the Charity Commissioners in the Charities Act 2011.

Approved by the Trustees on 24th June 2024 and signed on their behalf by:



Nicola Smith
Chair of Trustees

LITTLE LEARNERS PRE SCHOOL

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

We report on the accounts of the Charity for the year ended 31st August 2023, as set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act) and to state whether any particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (b) to which, in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mutfords
Hare Street
Buntingford
Hertfordshire
SG9 0ED



John D Kilby & Co
Chartered Accountants

24th June 2024

LITTLE LEARNERS PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES incorporating the INCOME AND EXPENDITURE ACCOUNT YEAR ENDED 31st AUGUST 2023

	Note	2023 ----- Unrestricted funds	17 mths 2022 ----- Unrestricted funds
INCOME			
Activities for generating funds	2	£ 145,799	£ 172,527
Donations	3	3,380	-
Investment income		-	-
Total income		£ 149,179 -----	£ 172,527 -----
EXPENDITURE			
Charitable activities	4	140,492	167,020
Governance costs	5	2,945	3,910
Total expenditure		£ 143,437 -----	£ 170,930 -----
Net movement in funds		5,742	1,597
Funds brought forward/tfd from previous charity		56,093 -----	54,496 -----
Funds carried forward		£ 61,835 -----	£ 56,093 -----

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of recognised gains and losses has not been prepared.

LITTLE LEARNERS PRE SCHOOL

BALANCE SHEET 31st AUGUST 2023

	Note	2023	2022
	-----	-----	-----
FIXED ASSETS			
tangible	6	£ 382	£ 753
CURRENT ASSETS			
debtors	7	1,062	1,654
cash at bank and in hand		63,382	55,344
		-----	-----
		£ 64,444	£ 56,998
		-----	-----
LESS CREDITORS - amounts			
falling due within one year	8	£ 2,991	£ 1,658
		-----	-----
Net current assets		61,453	55,340
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NET ASSETS		£ 61,835	£ 56,093
		-----	-----
Represented by:			
CAPITAL & RESERVES			
Unrestricted Funds		61,835	56,093
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		£ 61,835	£ 56,093
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For the year ended 31st August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' Responsibilities:

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

Approved by the Trustees on 24th June 2024 and signed on its behalf.



Nicola Smith - Chair

LITTLE LEARNERS PRE SCHOOL

Notes to the accounts
for the year ended 31st August 2023

1. Accounting policies

a. Basis of preparation of accounts

These accounts have been prepared under the historical cost accounting rules and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Accounting Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

b. Incoming resources

Incoming resources are recognised in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

c. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets over their expected useful lives at the following annual rates:

Equipment	33% straight line
-----------	-------------------

d. Fund Accounting

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

	2023	17 mths 2022
	-----	-----
2. Activities for generating funds		
HCC fees	136,182	165,543
Parents fees	9,617	6,984
	-----	-----
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	-----	-----
3. Voluntary income		
Donations	£ 3,380	-
	-----	-----

LITTLE LEARNERS PRE SCHOOL

Notes to the accounts (continued)
for the year ended 31st August 2023

	2023	17 mths 2022
	-----	-----
4. Charitable activities		
Staff salaries	96,032	128,284
Employers pensions	1,488	2,041
Statutory Adoption Pay recovered	-	(971)
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Staff training	329	3,417
Staff expenses	974	287
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School equipment	15,975	17,902
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Events and entertainers	148	230
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5. Governance Costs		
Accountancy	960	900
Payroll and book-keeping fees	470	850
Professional fees	506	780
Bank charges	-	75
Insurance	638	934
Depreciation	371	371
	-----	-----
	£ 2,945	£ 3,910
	-----	-----

LITTLE LEARNERS PRE SCHOOL

Notes to the accounts (continued)
for the year ended 31st August 2023

6. Tangible fixed assets

	equipment
Cost	
as at 1 st September 2022	£ 1,124
additions	-

as at 31 st August 2023	£ 1,124

Depreciation	
as at 1 st September 2022	371
charge for the year	371

as at 31 st August 2023	£ 742

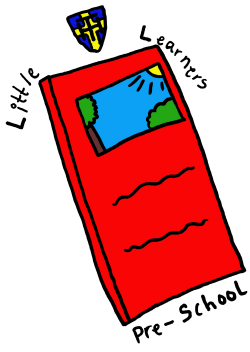
Net Book Values	
31 st August 2023	£ 382
1 st September 2022	753

	2023	2022
	-----	-----
7. Debtors		
Prepayments	1,062	1,027
PAYE credit	-	627
	-----	-----
	£ 1,062	£ 1,654
	-----	-----
8. Creditors		
Accruals	1,455	1,350
Pension liability	-	308
PAYE	1,536	-
	-----	-----
	£ 2,991	£ 1,658
	-----	-----

9. Trustees

The trustees did not receive any remuneration nor were they paid any expenses.

Accounts



The Deering Centre
Holy Trinity Primary School
Longland Close
Waltham Cross
Herts EN8 8LU

Telephone: 01992 621357

Email: [little-](mailto:little-learners@holytrinity.herts.sch.uk)

learners@holytrinity.herts.sch.uk

Website: www.littlelearners.ik.org

Little Learners Pre-School Annual General Meeting

Date: Friday 22nd July 2022

Time: 1pm

Venue: Zoom online

Present:	Nikki Smith (Pre-School Leader)	
	Sara Wollaston-Smith (Deputy)	
	Sarah Murphy	
	Carol Laycock	
	Holly Chubb	
Apologies:		

Introductions were made.

1. Apologies - no apologies recorded

2. Notification of any other business - None

3. AGM minutes - The previous AGM was held under the old constitution with the old charity and trustees.

4. Annual report

Staffing levels were stable at the beginning of the year but by the end of the year two staff members had resigned (one of whom was retiring). Two new staff members were successfully recruited in July 2022 ready for a September start covering the two resignations.

Numbers of children were good and there was lots of interest from perspective parents for places for the following school year. This has meant the funding paid to the Pre-school has much improved and Pre-school is starting to re build some of it's reserves that it lost during Covid which will help with repairs to the building and any extra staff that may be need to support the mor efficient running of the Pre-school.

The boiler which was shut off due to issues during the Summer term was removed and replaced with a more efficient one and radiators were added in the room which will hopefully improve the temperature in the room during the colder months. The electricians were also updated following a report from the Diocesan surveyor as part of the works needed to get the building up to specification. Although at this point in time despite the large sum of money that has been paid out to update the boiler and electric no lease has been created, although a letter from the School has been received by the Pe-school stating the schools intention for the Pre-school to be the leaseholders of the building. The works requested by the diocesan surveyor were reasonable and sensible so following an acceptable lease the rest of the points on this will be priced and a plan made for their completion.

There is one staff member due back from leave in November 2022 which will release Nikki from ratio and back into the office. In the long term however it maybe worth advertising for an admin assistant as it seems Nikki's presence would be much more beneficial in the room supporting Sara. The trustees have recognised that they also need to put in place a cleaner to release the staff in the afternoons (mostly the full time staff) from cleaning and allowing them to use this time for activities that benefit both the setting and the children, ensuring that staff are not catching up on any essential paperwork in their own time which will in turn reduce the costs for Pre-school.

5. **Finance report-** please see attached report from accountant
6. Elections – The current trustees were all happy to remain for the next year.
7. Priorities for the next year –

Securing the lease is high on the list of priorities for next year as is recruiting any staff needed to support the smooth running of the setting.

8. AOB – None

9. Date and time of next meeting - TBC

LITTLE LEARNERS PRE SCHOOL CIO

ACCOUNTS for the

PERIOD ENDED 31st AUGUST 2022

ANNUAL REPORT AND ACCOUNTS

PAGE	CONTENTS
1	General information
2 & 3	Report of the trustees
4	Report of the independent examiner
5	Statement of financial activities
6	Balance sheet
7 - 9	Notes forming part of the accounts

LITTLE LEARNERS PRE SCHOOL

GENERAL INFORMATION

TRUSTEES

Nicola Smith
Sarah Murphy
Sara Wollaston-Smith
Carol Laycock
Holly Chubb

COMPANY No.

CE019283

CHARITY No.

1,185,936

ACCOUNTANTS

John D Kilby & Co
Chartered Accountants
Mutfords
Hare Street
Buntingford
Hertfordshire
SG9 0ED

BANKERS

National Westminster Bank
Cheshunt Branch
Western Avenue
Waterside Court
Chatham Maritime
Chatham
Kent
ME4 4RT

LITTLE LEARNERS PRE SCHOOL

TRUSTEES' REPORT

The Trustees of the Little Learners Pre School CIO present their annual report, together with the accounts for the period ended 31st August 2022 and confirm they comply with the requirements of the Charities Act 2011, the Trust Deed, and the Charities SORP (2015) as they apply to smaller charities.

Objectives and activities

The aims of the pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- a) offering appropriate play, education and care facilities, family learning and extended hour groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.
- c) Instigating and adhering to and furthering the aims and objects of the Pre-School Learning Alliance.

Trustees

The Trustees are responsible for the overall management and control of the Little Learners Pre School CIO. All Trustees give their time freely and no remuneration was paid in the year. The trustees who held office during the period to 31st August 2022 were;

Mrs Nicola Smith - Chair
Carol Laycock
Sara Wollaston-Smith

Holly Chubb
Sarah Murphy

Financial Review

The accounting period followed on from the previous charity (Little Learners Pre School 1144488) on 1st April 2021. The funds were transferred to the value of £54,496. The income from fees covered the cost of charitable activities and governance costs leaving a surplus of £1,597 for the period.

Governing Document

The charity is a charitable incorporated organisation (CIO) governed by a written constitution adopted by its members. There are no restrictions in the governing document on the operation of the charity or its investment powers, other than those imposed by charity law.

Risk Management

The Trustees have assessed potential risks to the charity and taken action to put into place systems to mitigate those risks. Over the year the trustees will be reviewing and revising its policies regarding business risks, financial risks, health and safety risks and other identifiable risks.

LITTLE LEARNERS PRE SCHOOL

TRUSTEES' REPORT CONT'D

Achievements and performance

Little Learners Pre School continues to provide young children with excellent education opportunities in the local community. A high retention of staff has resulted in children making very good progress during their time at the pre-school. The Pre-School stayed open to local vulnerable children during the COVID lockdowns but there was no recruitment of new children for the 2020/21 academic year.

Future plans

The Trustees intend to continue their current strategies of maintaining the pre-school's position in a competitive market and to increase reserves in order to invest in their own premises. With this in mind, the Trustees have changed their charitable status to a CIO (Charitable Incorporated Organisation) from November 2021. The Trustees will continue to review their aims and objectives to ensure that the education and services offered are appropriate, affordable and attractive to the community.

Reserves Policy

The Trustees aim to keep sufficient reserves to meet the day to day expenditure of the Trust, and to keep sufficient restricted funds in order to see these funded projects to their conclusion.

In carrying out their duties the trustees have had regard to the Charity Commissions guidance on public benefit.

This report has been prepared in accordance with the General Directions given by the Charity Commissioners in the Charities Act 2011.

Approved by the Trustees on 29th June 2022 and signed on their behalf by:

Nicola Smith
Chair of Trustees

LITTLE LEARNERS PRE SCHOOL

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

We report on the accounts of the Charity for the period ended 31st August 2022, as set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act) and to state whether any particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (a) which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (b) to which, in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mutfords
Hare Street
Buntingford
Hertfordshire
SG9 0ED



John D Kilby & Co
Chartered Accountants

29th June 2023

LITTLE LEARNERS PRE SCHOOL

STATEMENT OF FINANCIAL ACTIVITIES incorporating the INCOME AND EXPENDITURE ACCOUNT PERIOD ENDED 31st AUGUST 2022

	Note	2022 ----- Unrestricted funds
INCOME		
Activities for generating funds	2	£ 172,527
Investment income		-
Total income		----- £ 172,527 -----
EXPENDITURE		
Charitable activities	3	167,020
Governance costs	4	3,910
Total expenditure		----- £ 170,930 -----
Net movement in funds		1,597
Funds transferred from previous charity		54,496
Funds carried forward		----- £ 56,093 -----

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of recognised gains and losses has not been prepared.

LITTLE LEARNERS PRE SCHOOL

BALANCE SHEET

31st AUGUST 2022

	Note		2022
	-----		-----
FIXED ASSETS			
tangible	5		£ 753
CURRENT ASSETS			
debtors	6	1,654	
cash at bank and in hand		55,344	

		£ 56,998	

LESS CREDITORS - amounts			
falling due within one year	7	£ 1,658	

Net current assets			55,340

NET ASSETS			£ 56,093

Represented by:			
CAPITAL & RESERVES			
Unrestricted Funds			56,093

			£ 56,093

For the period ended 31st August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' Responsibilities:

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

Approved by the Trustees on 29th June 2023 and signed on its behalf.

Nicola Smith - Chair

LITTLE LEARNERS PRE SCHOOL

Notes to the accounts
for the period ended 31st August 2022

1. Accounting policies

a. Basis of preparation of accounts

These accounts have been prepared under the historical cost accounting rules and in accordance with the Accounting and Reporting by Charities: Statement of Recommended Accounting Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

b. Incoming resources

Incoming resources are recognised in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

c. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets over their expected useful lives at the following annual rates:

Equipment	33% straight line
-----------	-------------------

d. Fund Accounting

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

	2022

2. Activities for generating funds	
HCC fees	165,543
Parents fees	6,984

	£ 172,527

LITTLE LEARNERS PRE SCHOOL

Notes to the accounts (continued)
for the period ended 31st August 2022

	2022

3. Charitable activities	
Staff salaries	128,284
Employers pensions	2,041
Statutory Adoption Pay recovered	(971)
Recruitment and DBS checks	120
Staff training	3,417
Staff expenses	287
Rent	500
Rates and water	1,663
Light & heat	4,730
Repairs and renewals	2,433
Cleaning	862
School equipment	17,902
Food and consumables	1,635
Events and entertainers	230
Uniforms	663
Printing postage and stationery	45
Telephone	276
Computer software	2,828
Subscriptions	75

	£ 167,020

4. Governance Costs	
Accountancy	900
Payroll and book-keeping fees	850
Professional fees	780
Bank charges	75
Insurance	934
Depreciation	371

	£ 3,910

LITTLE LEARNERS PRE SCHOOL

Notes to the accounts (continued)
for the period ended 31st August 2022

5. Tangible fixed assets

	equipment
Cost	
as at 1 st April 2021	£ -
additions	1,124

as at 31 st August 2022	£ 1,124

Depreciation	
as at 1 st April 2021	-
charge for the year	371

as at 31 st August 2022	£ 371

Net Book Values	
31 st August 2022	£ 753
1 st April 2021	-

	2022

6. Debtors

Prepayments	1,027
PAYE credit	627

	£ 1,654

7. Creditors

Accruals	1,350
Pension liability	308

	£ 1,658

8. Trustees

The trustees did not receive any remuneration nor were they paid any expenses.

LITTLE LEARNERS PRE SCHOOL

TRUSTEES' REPORT CONT'D

Achievements and performance

Little Learners Pre School continues to provide young children with excellent education opportunities in the local community. A high retention of staff has resulted in children making very good progress during their time at the pre-school. The Pre-School stayed open to local vulnerable children during the COVID lockdowns but there was no recruitment of new children for the 2020/21 academic year.

Future plans

The Trustees intend to continue their current strategies of maintaining the pre-school's position in a competitive market and to increase reserves in order to invest in their own premises. With this in mind, the Trustees have changed their charitable status to a CIO (Charitable Incorporated Organisation) from November 2021. The Trustees will continue to review their aims and objectives to ensure that the education and services offered are appropriate, affordable and attractive to the community.

Reserves Policy

The Trustees aim to keep sufficient reserves to meet the day to day expenditure of the Trust, and to keep sufficient restricted funds in order to see these funded projects to their conclusion.

In carrying out their duties the trustees have had regard to the Charity Commissions guidance on public benefit.

This report has been prepared in accordance with the General Directions given by the Charity Commissioners in the Charities Act 2011.

Approved by the Trustees on 29th June 2022 and signed on their behalf by:



Nicola Smith
Chair of Trustees

LITTLE LEARNERS PRE SCHOOL

BALANCE SHEET
31st AUGUST 2022

	Note		2022
FIXED ASSETS			
tangible	5		£ 753
CURRENT ASSETS			
debtors	6	1,654	
cash at bank and in hand		55,344	
		£ 56,998	
LESS CREDITORS - amounts			
falling due within one year	7	£ 1,658	
Net current assets			55,340
NET ASSETS			£ 56,093
Represented by:			
CAPITAL & RESERVES			
Unrestricted Funds			56,093
			£ 56,093

For the period ended 31st August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' Responsibilities:

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

Approved by the Trustees on 29th June 2023 and signed on its behalf.



Nicola Smith - Chair

Accounts

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1 st	April	2020		31 st	March	2021

Section A Reference and administration details

Charity name

Little Learners Pre-school

Other names charity is known by

Registered charity number (if any)

1185936

Charity's principal address

The Deering Centre, Longlands Close, Waltham Cross
Hertfordshire

Postcode

EN8 8LU

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Nikki Smith		Not yet active	
2	Sarah Murphy		Not yet active	
3	Holly Chubb		Not yet active	
4	Sara Wollaston-Smith		Not yet active	
5	Carol Laycock		Not yet active	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

--	--	--

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Appointed

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- ☐ policies and procedures adopted for the induction and training of trustees;
- ☐ the charity's organisational structure and any wider network with which the charity works;
- ☐ relationship with any related parties;
- ☐ trustees' consideration of major risks and the system and procedures to manage them.

Pre-school Policies

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The aims of the Pre-school are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability:

Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;

Instigating and adhering to and furthering the aims and objectives of the Pre-school Learning Alliance

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

N/A as charity not active

You **may choose** to include further statements, where relevant, about:

- ☐ policy on grantmaking;
- ☐ policy programme related investment;
- ☐ contribution made by volunteers.

Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The Charity was not active during this period so there are no achievements to summarise

Section E

Financial review

Brief statement of the charity's policy on reserves

Nothing to report as Charity not active

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- ☐ the charity's principal sources of funds (including any fundraising);
- ☐ how expenditure has supported the key objectives of the charity;
- ☐ investment policy and objectives including any ethical investment policy adopted.

N/A

Section F Other optional information

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)	N J Smith	
Full name(s)	Nicola Jane Smith	
Position (eg Secretary, Chair, etc)	Chair	
Date	7 th February 2022	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Little Learners Pre-school

No (if any)

Receipts and payments accounts

For the period
from

Period start date
1st April 2020

To

Period end date
31st March 2021

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £
A1 Receipts				
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Sub total (Gross income for AR)	-	-	-	-
A2 Asset and investment sales, (see table).				
	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
Total receipts	-	-	-	-
A3 Payments				
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
A4 Asset and investment purchases, (see table)				
	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
Total payments	-	-	-	-
Net of receipts/(payments)	-	-	-	-
A5 Transfers between funds	-	-	-	-
A6 Cash funds last year end	-	-	-	-
Cash funds this year end	-	-	-	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
B1 Cash funds		-	-
		-	-
		-	-
	Total cash funds	-	-
	(agree balances with receipts and payments account(s))	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £
B2 Other monetary assets		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

	Details	Fund to which asset belongs	Cost (optional)
B3 Investment assets			-
			-
			-
			-
			-

	Details	Fund to which asset belongs	Cost (optional)
B4 Assets retained for the charity's own use			-
			-
			-
			-
			-
			-
			-
			-
			-

	Details	Fund to which liability relates	Amount due (optional)
B5 Liabilities			-
			-
			-
			-
			-

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

Signature	Print Name

CC16a

**Last year
to the nearest £**

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**Endowment
funds**

to nearest £

-
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OK

**Endowment
funds**

to nearest £

-
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-
-

**Current value
(optional)**

-
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**Current value
(optional)**

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**When due
(optional)**

**Date of
approval**
