

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

Telephone: 01992 621357  
Email: [little-learners@holytrinity.herts.sch.uk](mailto:little-learners@holytrinity.herts.sch.uk)  
Website: [www.littlelearners.hk.org](http://www.littlelearners.hk.org)  
Registered charity number 1185936

## **Little Learners Pre-School Annual General Meeting**

Date: Friday 27<sup>th</sup> June

Time: 7 pm

**Venue: Zoom online**

|                   |                                 |  |
|-------------------|---------------------------------|--|
| <b>Present:</b>   | Nikki Smith (Pre-School Leader) |  |
|                   | Sara Wollaston-Smith (Deputy)   |  |
|                   | Carol Laycock                   |  |
|                   | Holly Chubb                     |  |
|                   |                                 |  |
| <b>Apologies:</b> | 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**



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LITTLE LEARNERS PRE SCHOOL

ACCOUNTS for the

YEAR ENDED 31<sup>st</sup> AUGUST 2024

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ANNUAL REPORT AND ACCOUNTS

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# LITTLE LEARNERS PRE SCHOOL

## GENERAL INFORMATION

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### 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 31<sup>st</sup> 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 31<sup>st</sup> 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.

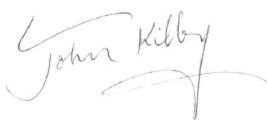
#### **Reserves Policy**

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 26<sup>th</sup> 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 31<sup>st</sup> 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

26<sup>th</sup> June 2025

# LITTLE LEARNERS PRE SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES incorporating the INCOME AND EXPENDITURE ACCOUNT YEAR ENDED 31<sup>st</sup> AUGUST 2024

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

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

31<sup>st</sup> AUGUST 2024

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

For the year ended 31<sup>st</sup> 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 26<sup>th</sup> June 2025 and signed on its behalf.

Nicola Smith - Chair

# LITTLE LEARNERS PRE SCHOOL

Notes to the accounts  
for the year ended 31<sup>st</sup> August 2024

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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 31<sup>st</sup> 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 31<sup>st</sup> August 2024

|    |                                      |         |           |
|----|--------------------------------------|---------|-----------|
| 6. | Tangible fixed assets                |         |           |
|    |                                      |         | equipment |
|    | Cost                                 |         |           |
|    | as at 1 <sup>st</sup> September 2023 |         | £ 1,124   |
|    | additions                            |         | 494       |
|    |                                      |         | -----     |
|    | as at 31 <sup>st</sup> August 2024   |         | £ 1,618   |
|    |                                      |         | -----     |
|    | Depreciation                         |         |           |
|    | as at 1 <sup>st</sup> September 2023 |         | 742       |
|    | charge for the year                  |         | 493       |
|    |                                      |         | -----     |
|    | as at 31 <sup>st</sup> August 2024   |         | £ 1,235   |
|    |                                      |         | -----     |
|    | Net Book Values                      |         |           |
|    | 31 <sup>st</sup> August 2024         |         | £ 383     |
|    | 1 <sup>st</sup> 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.

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LITTLE LEARNERS PRE SCHOOL  
ACCOUNTS for the  
YEAR ENDED 31<sup>st</sup> AUGUST 2024

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ANNUAL REPORT AND ACCOUNTS

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# 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  
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Mutfords  
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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 31<sup>st</sup> 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 31<sup>st</sup> 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.

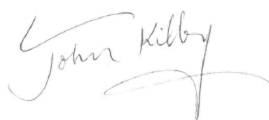
#### **Reserves Policy**

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 26<sup>th</sup> 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 31<sup>st</sup> 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

26<sup>th</sup> June 2025

# LITTLE LEARNERS PRE SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES incorporating the INCOME AND EXPENDITURE ACCOUNT YEAR ENDED 31<sup>st</sup> AUGUST 2024

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

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

31<sup>st</sup> 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 31<sup>st</sup> 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 26<sup>th</sup> June 2025 and signed on its behalf.

Nicola Smith - Chair

# LITTLE LEARNERS PRE SCHOOL

Notes to the accounts  
for the year ended 31<sup>st</sup> August 2024

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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 31<sup>st</sup> 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 31<sup>st</sup> August 2024

|    |                                      |         |           |
|----|--------------------------------------|---------|-----------|
| 6. | Tangible fixed assets                |         |           |
|    |                                      |         | equipment |
|    | Cost                                 |         |           |
|    | as at 1 <sup>st</sup> September 2023 |         | £ 1,124   |
|    | additions                            |         | 494       |
|    |                                      |         | -----     |
|    | as at 31 <sup>st</sup> August 2024   |         | £ 1,618   |
|    |                                      |         | -----     |
|    | Depreciation                         |         |           |
|    | as at 1 <sup>st</sup> September 2023 |         | 742       |
|    | charge for the year                  |         | 493       |
|    |                                      |         | -----     |
|    | as at 31 <sup>st</sup> August 2024   |         | £ 1,235   |
|    |                                      |         | -----     |
|    | Net Book Values                      |         |           |
|    | 31 <sup>st</sup> August 2024         |         | £ 383     |
|    | 1 <sup>st</sup> 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.