

LITTLE ACORNS PRE-SCHOOL

England & Wales - Charity number 1185961

Details

Status Registered

Legal form CIO

Registered 2019-10-23

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

Contact

Address Furley Park Primary Academy
Reed Crescent
Kingsnorth
Ashford
Kent
TN23 3PA

Phone 01233438809

Email littleacorns1@btconnect.com

Website www.littleacornsashford.com

Activities

Objects: 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:3.1 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;3.2 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;3.3 INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Provision of a Pre-School in Kingsnorth, Ashford, Kent

Classification

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

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£177,371	£184,209	-	-
2024-03-31	£178,832	£169,711	-	-
2023-03-31	£143,351	£151,088	-	-
2022-03-31	£0	£0	-	-
2021-03-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Charlotte Jones		2022-09-29
Donna Marie White		2022-02-24
Megan Pellosis		2025-04-01
Samantha Allen		2024-03-22
Susan Alubaidi		2022-03-17

LITTLE ACORNS PRE-SCHOOL

England & Wales - Charity number 1185961

Accounts

**LITTLE ACORNS PRE-SCHOOL CIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Swift Accountancy
Chartered Certified Accountants
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

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**Little Acorns Pre-School CIO
Reference and Administrative Details
For The Year Ended 31 March 2025**

Trustees	C Jones S Alubaidi D White A Longson (resigned 19/04/2024) M Pellosis (appointed 01/04/2025) S Allen
Charity Number	1185961
Principal Address	Furley Park Academy Reed Crescent Ashford Kent TN23 3PA
Independent Examiner	Mr Adam Clegg FCCA BSc (Hons) - 2670702 Swift Accountancy Chartered Certified Accountants Swift Farm, Sandy Lane Ashford Kent TN26 1JN

Little Acorns Pre-School CIO

Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

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.

The main activity of the charity is the running of a Pre-School, namely Little Acorns Pre-School.

Significant Activities

The charity has been established to enhance the development and education of children under statutory school age in the Ashford area.

The Pre-School runs ten sessions throughout the week, during term time. These sessions are popular and are at full capacity for much of the time.

The Trustees have continued and are continuing to concentrate on budgeting issues and ensuring that the charity receives value for money from its expenditure. It remains the Trustees' intention that the charity should allocate funds to the improvement of the garden area that is attached to the premises occupied by the Pre-School. This includes shading and education and play value of the area, and the charity is working with the various parties involved to enable this to take place. The majority of the funding received represents fees paid by Kent County Council and parents.

In September 2025 the nursery relocated within Furley Park Primary School following the sale of Kingsnorth Recreational Centre. This has been a success with no downtime and minimal disruption.

Public Benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The charity runs a successful Pre-School which operates at full capacity for much of the time. The Pre-School works within the Early Years Foundation Stage (EYFS) Framework which means that it is full inclusive of all children's needs, regardless of ethnicity, culture, religion or belief, home language, family background, Special Educational Needs (SEN), disability, gender or ability. Our aim is to give all children individualized learning, development and care, to enable them to make progress at their own pace, to fulfil their potential, and give them the best possible start in life.

Financial Review

Financial Position

For the year ended 31 March 2025 the Charity generated income resources of £177,371, expended resources of £184,209, resulting in a deficit for the year of £6,838. This compared to the previous year's income of £178,832, expenses of £169,711 and surplus of £9,121.

While rates of funding have increased, staff costs continue to rise and remain the biggest cost for the charity. The deficit was anticipated due to unexpected increases in rent and utilities being charged in relation to Kingsnorth Recreation Centre. This has continued for the first six months of the new financial year, though is not anticipated to continue due to operational changes going forward.

**Little Acorns Pre-School CIO
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Structure, Governance and Management

Governing Document

Little Acorns Pre-School CIO is a registered charity, number 1185961, and is constituted under a trust deed.

Trustee Selection Methods

The governing document states that every Trustee must be a natural person and above the age of 16, with at least one Trustee being over 18. There must be at least five Trustees.

Trustees must be appointed by a resolution passed at a properly convened meeting of the charity Trustees. In selecting individuals for appointment as charity Trustees, the charity must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. All new Trustees must receive a copy of the current version of the constitution and a copy of the CIO's latest Trustees' Annual Report and Financial Statements.

A Trustee ceases to hold office if they; retire by notifying the CIO in writing (but only if enough charity Trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings);

- is absent without the permission of the charity Trustees from all their meetings held within a period of six months and the Trustees resolve that their office be vacated;
- dies;
- in the written opinion, given to the CIO, of a registered medical practitioner treating that person, has become physically or mentally incapable of acting as a Trustee and may remain so for more than three months;
- is disqualified from acting as a charity Trustee by virtue of sections 178-180 of the Charities Act 2011 (or any statutory re-enactment or modification of that provision).

The trustees' report was approved by the board of trustees and signed on its behalf by:

C Jones

Trustee

7 November 2025

Little Acorns Pre-School CIO
Independent Examiner's Report to the Trustees of Little Acorns Pre-School CIO
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of Little Acorns Pre-School CIO (the Trust) for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr Adam Clegg FCCA BSc (Hons) - 2670702

7 November 2025
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

Little Acorns Pre-School CIO
Statement of Financial Activities
For The Year Ended 31 March 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
Running of a Pre-School		175,517	176,882
Other trading activities	3	175	362
Investments	4	1,678	1,588
		<u>177,371</u>	<u>178,832</u>
EXPENDITURE ON:			
Charitable activities:			
Running of a Pre-School	5	(184,209)	(169,711)
NET (EXPENDITURE)/INCOME		<u>(6,838)</u>	<u>9,121</u>
NET MOVEMENT IN FUNDS		<u>(6,838)</u>	<u>9,121</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		91,456	82,335
TOTAL FUNDS CARRIED FORWARD	13	<u><u>84,618</u></u>	<u><u>91,456</u></u>

The notes on pages 7 to 11 form part of these financial statements.

**Little Acorns Pre-School CIO
Statement of Financial Position
As At 31 March 2025**

		2025	2024
	Notes	Unrestricted funds £	Total funds £
CURRENT ASSETS			
Cash at bank and in hand		85,460	93,286
		85,460	93,286
Creditors: Amounts Falling Due Within One Year	11	(842)	(1,830)
		(842)	(1,830)
NET CURRENT ASSETS (LIABILITIES)		84,618	91,456
TOTAL ASSETS LESS CURRENT LIABILITIES		84,618	91,456
NET ASSETS		84,618	91,456
FUNDS OF THE CHARITY			
Unrestricted Funds		84,618	91,456
		84,618	91,456
TOTAL FUNDS	13	84,618	91,456
On behalf of the board			

C Jones
Trustee
7 November 2025

The notes on pages 7 to 11 form part of these financial statements.

Little Acorns Pre-School CIO
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Little Acorns Pre-School CIO is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1185961. The principal address is Furley Park Academy, Reed Crescent, Ashford, Kent, TN23 3PA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Running of a Pre-School
Fundraising Activities

2.3. Resources Expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Fundraising events	175	362
	175	362

4. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	1,678	1,588
	1,678	1,588

Little Acorns Pre-School CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Analysis of Expenditure

	2025		
	Activities undertaken directly <small>(see note 6)</small>	Support costs <small>(see note 7)</small>	Total
	£	£	£
Running of a Pre-School	7,872	176,337	184,209
	<u>7,872</u>	<u>176,337</u>	<u>184,209</u>
			2024
	Activities undertaken directly <small>(see note 6)</small>	Support costs <small>(see note 7)</small>	Total
	£	£	£
Running of a Pre-School	10,752	158,959	169,711
	<u>10,752</u>	<u>158,959</u>	<u>169,711</u>

6. Direct Costs

	2025
	Running of a Pre-School
	£
Cost of goods sold:	
Food purchases	422
Equipment purchases	1,123
Other:	
Other direct costs	6,327
	<u>7,872</u>
	<u>7,872</u>
	2024
	Running of a Pre-School
	£
Cost of goods sold:	
Food purchases	609
Equipment purchases	1,351
Other:	
Other direct costs	8,792
	<u>10,752</u>
	<u>10,752</u>

7. Support Costs

	2025
	Running of a Pre-School
	£
Employee costs:	
Wages and salaries	113,667
Employers NI	171
Employers pensions contributions	1,333
	...CONTINUED

Little Acorns Pre-School CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Trustees' salaries	29,667
Trustees' pension - defined contribution schemes	518
Staff training	841
Premises expenses:	
Rent	12,250
Rates	2,740
Light and heat	3,321
Repairs and maintenance	981
General administration:	
Hire and leasing of plant and machinery	967
Computer software, consumables and maintenance	749
Insurance	1,377
Printing, postage and stationery	650
Telecommunications and data costs	1,346
Independent examiner's fees	936
Accountancy fees	1,238
Professional fees	1,608
Bank charges	488
Sundry expenses	1,489
	176,337

2024
Running of a
Pre-School
£

Employee costs:	
Wages and salaries	104,435
Employers pensions contributions	2,229
Trustees' salaries	27,953
Trustees' pension - defined contribution schemes	833
Staff training	160
Premises expenses:	
Rent	9,000
Rates	2,381
Repairs and maintenance	4,287
General administration:	
Hire and leasing of plant and machinery	1,016
Computer software, consumables and maintenance	989
Insurance	1,055
Printing, postage and stationery	673
Telecommunications and data costs	921
Independent examiner's fees	1,182
Professional fees	210
Bank charges	393
Sundry expenses	1,242
	158,959

Little Acorns Pre-School CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	936	1,182
	936	1,182

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	143,334	132,388
Social security costs	171	-
Other pension costs	1,851	3,062
	145,356	135,450

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 17 (2024: 16)

11. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Taxation and social security	602	-
Accruals and deferred income	240	1,830
	842	1,830

12. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,851 (2024: £3,062).

At the statement of financial position date contributions of £NIL were due to the fund.

13. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	91,456	177,371	(184,209)	84,618
	91,456	177,371	(184,209)	84,618
Total funds	91,456	177,371	(184,209)	84,618

Little Acorns Pre-School CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	82,335	178,832	(169,711)	91,456
Total funds	82,335	178,832	(169,711)	91,456

14. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Little Acorns Pre-School CIO
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Charitable Activities:		
Running of a Pre-School		
Income from charitable activities	175,517	176,882
	<u>175,517</u>	<u>176,882</u>
Other trading activities		
Fundraising events	175	362
	<u>175</u>	<u>362</u>
Investments		
Bank interest receivable	1,678	1,588
	<u>1,678</u>	<u>1,588</u>
	<u>177,371</u>	<u>178,832</u>
EXPENDITURE ON:		
Charitable Activities:		
Running of a Pre-School		
Food purchases	(422)	(609)
Equipment purchases	(1,123)	(1,351)
Other direct costs	(6,327)	(8,792)
Wages and salaries	(113,667)	(104,435)
Employers NI	(171)	-
Employers pensions contributions	(1,333)	(2,229)
Trustees' salaries	(29,667)	(27,953)
Trustees' pension - defined contribution schemes	(518)	(833)
Staff training	(841)	(160)
Rent	(12,250)	(9,000)
Rates	(2,740)	(2,381)
Light and heat	(3,321)	-
Repairs and maintenance	(981)	(4,287)
Hire and leasing of plant and machinery	(967)	(1,016)
Computer software, consumables and maintenance	(749)	(989)
Insurance	(1,377)	(1,055)
Printing, postage and stationery	(650)	(673)
Telecommunications and data costs	(1,346)	(921)
Independent examiner's fees	(936)	(1,182)
Accountancy fees	(1,238)	-
Professional fees	(1,608)	(210)
Bank charges	(488)	(393)
Sundry expenses	(1,489)	(1,242)
	<u>(184,209)</u>	<u>(169,711)</u>
	<u>(184,209)</u>	<u>(169,711)</u>
NET (EXPENDITURE)/INCOME	<u>(6,838)</u>	<u>9,121</u>

LITTLE ACORNS PRE-SCHOOL

England & Wales - Charity number 1185961

Accounts

Charity number: 1185961

Little Acorns Pre-School CIO

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2024

Little Acorns Pre-School CIO
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For the year ended 31 March 2024

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Little Acorns Pre-School CIO
Report of the Trustees
For the year ended 31 March 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

The main activity of the charity is the running of a Pre-School, namely Little Acorns Pre-School.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

The charity has been established to enhance the development and education of children under statutory school age in the Ashford area.

The Pre-School runs ten sessions throughout the week, during term time. These sessions are popular and are at full capacity for much of the time. The Trustees have continued and are continuing to concentrate on budgeting issues and ensuring that the charity receives value for money from its expenditure. It remains the Trustees' intention that the charity should allocate funds to the improvement of the garden area that is attached to the premises occupied by the Pre-School. This includes shading and education and play value of the area, and the charity is working with the various parties involved to enable this to take place.

The majority of the funding received represents fees paid by Kent County Council and parents.

Achievements against objectives

The charity runs a successful Pre-School which operates at full capacity for much of the time. The Pre-School works within the Early Years Foundation Stage (EYFS) Framework which means that it is full inclusive of all children's needs, regardless of ethnicity, culture, religion or belief, home language, family background, Special Educational Needs (SEN), disability, gender or ability. Our aim is to give all children individualized learning, development and care, to enable them to make progress at their own pace, to fulfil their potential, and give them the best possible start in life.

FINANCIAL REVIEW

Reserves

For the year ended 31 March 2024 the Charity generated income resources of £178,832, expended resources of £169,711, resulting in a surplus for the year of £9,121. This compared to the previous year's income of £143,351, expenses of £151,088 and deficit of £7,737.

While rates of funding have increased, staff costs continue to rise and remain the biggest cost for the charity.

Operational costs are expected to increase as the premises where the nursery operates has been sold by Ashford Borough Council. While an agreement has been reached for the nursery to stay until August 2025 there will regrettably be increase in overheads during this time and potentially afterwards.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

There is uncertainty over where the nursery will be located past August 2025 but the trustees and management remain hopefully that a suitable location will be found.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Little Acorns Pre-School CIO is a registered charity, number 1185961, and is constituted under a trust deed.

Little Acorns Pre-School CIO
Report of the Trustees Continued
For the year ended 31 March 2024

Recruitment and appointment of trustees

The governing document states that there must be a minimum of five Trustees and a maximum of twelve. Trustees may be appointed at the Annual General Meeting, at which at least 10% of the members or five members, whichever is greater, must be present. These trustees may serve for up to ten consecutive years.

Members who are paid employees of the Pre-School may also be elected to the committee subject to various conditions being satisfied, in particular that they are not paid for services to the Pre-School that form part of their duties as a Committee Member and Trustees of the Pre-School.

Up to three further Trustees may be co-opted on to the Committee at any time, in addition to the maximum of twelve Trustees; these Trustees must retire at the next Annual General Meeting although they may seek reelection unless they have served for more than 6 consecutive years.

The Trustees then appoint amongst themselves, but excluding any paid employees of the Pre-School, three offices namely, a chairperson, a treasurer and a secretary. These individuals have responsibility for certain areas of the Charity's affairs.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Little Acorns Pre-School CIO
Charity registration number	1185961
Principal address	Kingsview Recreation Centre Field View, Kingsnorth Ashford Kent TN23 3NZ

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Charlotte Jones
Nicholas Rayner
(Resigned: 01 September 2022)
Susan Alubaidi
Emily Edmonds
Donna White
Angie Longson

Independent examiners

Swift Accountancy
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

Approved by the Board of Trustees and signed on its behalf by

.....
Charlotte Jones (Director)

08 January 2025

Little Acorns Pre-School CIO
Independent Examiners Report to the Trustees
For the year ended 31 March 2024

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

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Adam Clegg FCCA BSc (Hons) - 2670702

Swift Accountancy
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

08 January 2025

Little Acorns Pre-School CIO
Statement of Financial Activities
For the year ended 31 March 2024

	Notes	Unrestricted funds £	2023 £
Income and endowments from:			
Charitable activities			
Pre school		176,882	142,147
Other trading activities			
Fund raising events		362	771
Investments			
Bank interest receivable		1,588	433
Total		178,832	143,351
Expenditure on:			
Charitable activities			
Pre school		(169,711)	(151,088)
Total		(169,711)	(151,088)
Net income/expenditure		9,121	(7,737)
Reconciliation of funds			
Total funds brought forward		82,335	90,072
Total funds carried forward		91,456	82,335

Little Acorns Pre-School CIO
Statement of Financial Position
As at 31 March 2024

	Notes	2024	2023
		£	£
Current assets			
Cash at bank and in hand		93,286	84,165
		93,286	84,165
Creditors: amounts falling due within one year	6	(1,830)	(1,830)
Net current assets		91,456	82,335
Total assets less current liabilities		91,456	82,335
Net assets		91,456	82,335
The funds of the charity			
Unrestricted income funds	7	91,456	82,335
Total funds		91,456	82,335

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

Charlotte Jones
Trustee

08 January 2025

Little Acorns Pre-School CIO
Notes to the Financial Statements
For the year ended 31 March 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Little Acorns Pre-School CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Spare accounting policy 1

2. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Accountancy fees	1,182	1,101
Trustees' remuneration	27,953	24,750
Trustees' pension contributions	833	728
Staff pension contributions	2,229	1,052
	135,450	114,789

3. Staff costs and emoluments

Total staff costs for the year ended 31 March 2024 were:

	2024	2023
	£	£
Salaries and wages	132,388	113,009
Pension costs	3,062	1,780
	135,450	114,789

Little Acorns Pre-School CIO
Notes to the Financial Statements Continued
For the year ended 31 March 2024

	2024	2023
Employees	16	13
	16	13
	16	13

4. Trustee remuneration and related party transactions

During the year E Edmonds received remuneration of £9,869 (2023: £9,223) and pension contributions of £293 (2023: (£277) for her position as administrator.

During the year D White received remuneration of £18,085 (2023: £15,527) and pension contributions of £540 (2023: £457) for her position as manager.

These payments are permitted by the trust deed and are not on account of their position as trustee.

5. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

6. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,830	1,830
	1,830	1,830
	1,830	1,830

7. Movement in funds

Unrestricted Funds

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	82,335	178,832	(169,711)	91,456
	82,335	178,832	(169,711)	91,456
	82,335	178,832	(169,711)	91,456

Little Acorns Pre-School CIO
Notes to the Financial Statements Continued
For the year ended 31 March 2024

Unrestricted Funds - Previous year

	Balance at 01/04/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2023 £
<i>General</i>				
General	90,072	143,351	(151,088)	82,335
	<u>90,072</u>	<u>143,351</u>	<u>(151,088)</u>	<u>82,335</u>

Purpose of unrestricted Funds

General

The general fund contains all the activities of the pre-school.

8. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	91,456	91,456
	<u>91,456</u>	<u>91,456</u>
Previous year		
	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	82,335	82,335
	<u>82,335</u>	<u>82,335</u>

Little Acorns Pre-School CIO
Detailed Statement of Financial Activities
For the year ended 31 March 2024

	2024	2023
	£	£
INCOME AND ENDOWMENT		
Charitable activities		
Income from charitable activities	176,882	142,147
	176,882	142,147
Other trading activities		
Fund raising events	362	771
	362	771
Investments		
Bank interest receivable	1,588	433
	1,588	433
Total incoming resources	178,832	143,351
EXPENDITURE		
Charitable activities		
Staff costs - wages & salaries	(104,435)	(88,259)
Staff costs - pension contributions	(2,229)	(1,052)
Trustee - wages & salaries	(27,953)	(24,750)
Trustee - pension contributions	(833)	(728)
Operating leases - hire of plant & machinery	(1,016)	(960)
Bank charges	(393)	(599)
Equipment purchases	(1,351)	(6,060)
Food purchases	(609)	(1,111)
Insurance	(1,055)	(1,081)
Other direct costs	(8,792)	(9,172)
Post and stationery	(673)	(866)
Premises expenses	(4,287)	(560)
Staff training	(160)	-
Sundry expenses	(1,242)	(1,463)
Rates	(2,381)	(2,617)
Rent	(9,000)	(9,000)
Telephone	(921)	(928)
IT and computer costs	(989)	(419)
Professional fees	(210)	(362)
	(168,529)	(149,987)
SUPPORT COSTS		
Governance costs		
Accountancy fees	(1,182)	(1,101)
	(1,182)	(1,101)
Total resources expended	(169,711)	(151,088)
Net Income	9,121	(7,737)

LITTLE ACORNS PRE-SCHOOL

England & Wales - Charity number 1185961

Accounts

Charity number: 1185961

Little Acorns Pre-School CIO

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2023

Little Acorns Pre-School CIO
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For the year ended 31 March 2023

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Little Acorns Pre-School CIO
Report of the Trustees
For the year ended 31 March 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

The main activity of the charity is the running of a Pre-School, namely Little Acorns Pre-School.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

The charity has been established to enhance the development and education of children under statutory school age in the Ashford area.

The Pre-School runs ten sessions throughout the week, during term time. These sessions are popular and are at full capacity for much of the time. The Trustees have continued and are continuing to concentrate on budgeting issues and ensuring that the charity receives value for money from its expenditure. It remains the Trustees' intention that the charity should allocate funds to the improvement of the garden area that is attached to the premises occupied by the Pre-School. This includes shading and education and play value of the area, and the charity is working with the various parties involved to enable this to take place.

The majority of the funding received represents fees paid by Kent County Council and parents.

Achievements against objectives

The charity runs a successful Pre-School which operates at full capacity for much of the time. The Pre-School works within the Early Years Foundation Stage (EYFS) Framework which means that it is full inclusive of all children's needs, regardless of ethnicity, culture, religion or belief, home language, family background, Special Educational Needs (SEN), disability, gender or ability. Our aim is to give all children individualized learning, development and care, to enable them to make progress at their own pace, to fulfil their potential, and give them the best possible start in life.

FINANCIAL REVIEW

Significant events

The charity commenced on 23rd October 2019 and was dormant until the 30th September 2022 when it took over the operations of Registered Charity 1056926 - Little Acorns Pre-School.

This was a conscious restructure of existing operations into a new legal form and therefore the financial statements present the results of the charity as required per Charities SORP FRS102 Section 27.

To present a true and fair view of the charity's financial position, the accounts are being including pre-commencement operations from 1 April 2022 to 30 September 2022, with comparatives to 31 March 2022.

Reserves

For the year ended 31 March 2023 the Charity generated incoming resources of £143,351, expended resources of £150,338, resulting in a deficit for the year of £6,987. This is compared to income of £140,451, expenses of £135,054, and a surplus of £5,397 for the previous year.

The deficit has arisen because of planned spending from reserves on new equipment to enrich the lives of children attending the nursery, rising premises expenses and increasing staff costs.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Little Acorns Pre-School CIO
Report of the Trustees Continued
For the year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Little Acorns Pre-School CIO is a registered charity, number 1185961, and is constituted under a trust deed.

Recruitment and appointment of trustees

The governing document states that there must be a minimum of five Trustees and a maximum of twelve. Trustees may be appointed at the Annual General Meeting, at which at least 10% of the members or five members, whichever is greater, must be present. These trustees may serve for up to ten consecutive years.

Members who are paid employees of the Pre-School may also be elected to the committee subject to various conditions being satisfied, in particular that they are not paid for services to the Pre-School that form part of their duties as a Committee Member and Trustees of the Pre-School.

Up to three further Trustees may be co-opted on to the Committee at any time, in addition to the maximum of twelve Trustees; these Trustees must retire at the next Annual General Meeting although they may seek reelection unless they have served for more than 6 consecutive years.

The Trustees then appoint amongst themselves, but excluding any paid employees of the Pre-School, three offices namely, a chairperson, a treasurer and a secretary. These individuals have responsibility for certain areas of the Charity's affairs.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Little Acorns Pre-School CIO
Charity registration number	1185961
Principal address	Kingsview Recreation Centre Field View, Kingsnorth Ashford Kent TN23 3NZ

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Charlotte Jones
Nicholas Rayner
(Resigned: 01 September 2022)
Susan Alubaidi
Emily Edmonds
Donna White
Angie Longson

Independent examiners

Swift Accountancy
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

Approved by the Board of Trustees and signed on its behalf by

.....
Charlotte Jones (Director) 22 December 2023

Little Acorns Pre-School CIO
Independent Examiners Report to the Trustees
For the year ended 31 March 2023

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

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Adam Clegg FCCA BSc (Hons) - 2670702

Swift Accountancy
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

22 December 2023

Little Acorns Pre-School CIO
Statement of Financial Activities
For the year ended 31 March 2023

	Notes	Unrestricted funds £	2022 £
Income and endowments from:			
Charitable activities			
Pre school		142,147	139,837
Other trading activities			
Fund raising events		771	614
Investments			
Bank interest receivable		433	-
Total		143,351	140,451
Expenditure on:			
Charitable activities			
Pre school		(151,088)	(135,054)
Total		(151,088)	(135,054)
Net income/expenditure		(7,737)	5,397
Reconciliation of funds			
Total funds brought forward		90,072	84,675
Total funds carried forward		82,335	90,072

Little Acorns Pre-School CIO
Statement of Financial Position
As at 31 March 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		84,165	92,905
		84,165	92,905
Creditors: amounts falling due within one year	6	(1,830)	(2,833)
Net current assets		82,335	90,072
Total assets less current liabilities		82,335	90,072
Net assets		82,335	90,072
The funds of the charity			
Unrestricted income funds	7	82,335	90,072
Total funds		82,335	90,072

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

Charlotte Jones
Trustee
22 December 2023

Little Acorns Pre-School CIO
Notes to the Financial Statements
For the year ended 31 March 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Little Acorns Pre-School CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Merger details

Little Acorns Pre-School CIO was registered on 23rd October 2015. Charitable status was also achieved on this date, with registered charity number 1185961. Little Acorns Pre-School (charity number 1056926), the unincorporated entity, was closed in due course as a result of the creation of the CIO.

Under an asset transfer agreement, all the assets of Little Acorns Pre-School (unincorporated) were transferred to Little Acorns Pre-School CIO on 30 September 2022. To present a true and fair view of the charity's financial position, the effective date of transfer has been treated as 1 April 2022. Pre-commencement operations from 1 April 2022 to 30 September 2022 are included within these accounts, with comparatives to 31 March 2022.

Little Acorns Pre-School CIO also agreed to discharge the liabilities of Little Acorns Pre-School as at 30th September 2022.

The financial statements have been prepared upon Charities SORP FRS102 Section 27, subsection 12 - Accounting for charity reconstructions as mergers.

The details below show the unincorporated charity's net assets at the effective date of transfer. The comparative figures shown in the SOFA for the prior year all relate to Little Acorns Pre-School (unincorporated) because the CIO was dormant during the year.

The net assets of the unincorporated charity were transferred on 31st March 2022 as follows:

Cash at bank and in hand £92,905
Creditors, accruals and deferred income (£2,833)
Total net assets £90,072

Little Acorns Pre-School CIO
Notes to the Financial Statements Continued
For the year ended 31 March 2023

2. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Accountancy fees	1,101	999
Trustees' remuneration	24,750	14,040
Staff pension contributions	4,444	3,190
	28,295	18,229

3. Staff costs and emoluments

Total staff costs for the year ended 31 March 2023 were:

	2023	2022
	£	£
Salaries and wages	110,345	95,470
Pension costs	4,444	3,190
	114,789	98,660

	2023	2022
Employees	13	13
	13	13

4. Trustee remuneration and related party transactions

During the year E Edmondson received remuneration of £9,223 (2022: £6,355) for their position as administrator.

During the year D White received remuneration of £15,527 (2022: £1,170) for their position as manager.

During the previous year an ex-trustee received remuneration of £12,331 for their position as manager.

These payments are permitted by the trust deed and are not on account of their trustee position.

5. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Little Acorns Pre-School CIO
Notes to the Financial Statements Continued
For the year ended 31 March 2023

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,830	2,833
	1,830	2,833
	1,830	2,833

7. Movement in funds

Unrestricted Funds

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
<i>General</i>				
General	90,072	143,351	(151,088)	82,335
	90,072	143,351	(151,088)	82,335
	90,072	143,351	(151,088)	82,335

Unrestricted Funds - Previous year

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Balance at 31/03/2022
	£	£	£	£
<i>General</i>				
General	84,675	140,451	(135,054)	90,072
	84,675	140,451	(135,054)	90,072
	84,675	140,451	(135,054)	90,072

Purpose of unrestricted Funds

General

The general fund contains all the activities of the pre-school.

8. Analysis of net assets between funds

	Net current assets / (liabilities)	Net Assets
	£	£
Unrestricted funds		
<i>General</i>		
General	82,335	82,335
	82,335	82,335
	82,335	82,335

Little Acorns Pre-School CIO
Notes to the Financial Statements Continued
For the year ended 31 March 2023

Previous year

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	90,072	90,072
	90,072	90,072
	90,072	90,072

Little Acorns Pre-School CIO
Detailed Statement of Financial Activities
For the year ended 31 March 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Charitable activities		
Income from charitable activities	142,147	139,837
	142,147	139,837
Other trading activities		
Fund raising events	771	614
	771	614
Investments		
Bank interest receivable	433	-
	433	-
Total incoming resources	143,351	140,451
EXPENDITURE		
Charitable activities		
Staff costs - wages & salaries	(85,595)	(81,430)
Staff costs - pension contributions	(4,444)	(3,190)
Trustee - wages & salaries	(24,750)	(14,040)
Bank charges	(599)	(750)
Equipment purchases	(6,060)	(8,870)
Food purchases	(1,111)	(1,359)
Insurance	(1,081)	(1,291)
Other direct costs	(7,793)	(4,736)
Post and stationery	(866)	(617)
Premises expenses	(14,981)	(13,389)
Staff training	(1,379)	(931)
Sundry expenses	(966)	(2,189)
IT and computer costs	-	(549)
Professional fees	(362)	(714)
	(149,987)	(134,055)
SUPPORT COSTS		
Governance costs		
Accountancy fees	(1,101)	(999)
	(1,101)	(999)
Total resources expended	(151,088)	(135,054)
Net Expenditure	(7,737)	5,397

LITTLE ACORNS PRE-SCHOOL

England & Wales - Charity number 1185961

Accounts

Little Acorns Pre-School CIO

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2022

Little Acorns Pre-School CIO
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Little Acorns Pre-School CIO
Report of the Trustees
For the year ended 31 March 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

The charity has not been active during the financial year under review. On 30 September 2022 Little Acorns Pre-School (Charity number 1056926) was novated within this charity. All assets, liabilities and contracts were transferred over.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Little Acorns Pre-School CIO
Charity registration number	1185961
Principal address	Kingsview Recreation Centre Field View, Kingsnorth Ashford Kent TN23 3NZ

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Charlotte Jones
Nicholas Rayner
Susan Alubaidi
Emily Edmonds
(Appointed: 24 February 2022)
Donna White
(Appointed: 24 February 2022)
Angie Longson

Independent examiners

Swift Accountancy Limited
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

Approved by the Board of Trustees and signed on its behalf by

..... 25 January 2023
Nicholas Rayner

Little Acorns Pre-School CIO
Independent Examiners Report to the Trustees
For the year ended 31 March 2022

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

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Adam Clegg FCCA BSc (Hons)

Swift Accountancy Limited
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

25 January 2023

Little Acorns Pre-School CIO
Statement of Financial Activities
For the year ended 31 March 2022

	2021
	£
Total funds carried forward	<u>-</u>

Little Acorns Pre-School CIO
Statement of Financial Position
As at 31 March 2022

	Notes	2022	2021
		£	£
Net assets		-	-
The funds of the charity			
Total funds		-	-

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

Nicholas Rayner
Trustee
25 January 2023

Little Acorns Pre-School CIO
Notes to the Financial Statements
For the year ended 31 March 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Little Acorns Pre-School CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity has not been active during the financial period under review.

Going concern

The charity was dormant for the financial year under review.

2. Post balance sheet events

On 30 September 2022 Little Acorns Pre-School (Charity number 1056926) was novated within this charity. All assets, liabilities and contracts were transferred over.

Little Acorns Pre-School CIO
Detailed Statement of Financial Activities
For the year ended 31 March 2022

	2022	2021
	£	£
Net Income	<u>-</u>	<u>-</u>

LITTLE ACORNS PRE-SCHOOL

England & Wales - Charity number 1185961

Accounts

Charity number: 1185961

Little Acorns Pre-School CIO

Report of the Trustees and Unaudited Financial Statements

For the period ended 31 March 2021

Little Acorns Pre-School CIO
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Little Acorns Pre-School CIO
Report of the Trustees
For the period ended 31 March 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the period ended 31 March 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

The charity has not been active during the financial period under review.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Little Acorns Pre-School CIO
Charity registration number	1185961
Principal address	Kingsview Recreation Centre Field View, Kingsnorth Ashford Kent TN23 3NZ

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Lynne Pearce
Rosanna Angopian
Donna White
Angie Longson
Emily Edmonds
(Appointed: 24 February 2022)

Independent examiners

Swift Accountancy Limited
Swift Farm, Sandy Lane
Ashford
Kent
TN26 1JN

Approved by the Board of Trustees and signed on its behalf by

..... 31 January 2022
Rosanna Angopian

Little Acorns Pre-School CIO
Statement of Financial Activities
For the period ended 31 March 2021

	2021
	£
Total funds carried forward	<u>-</u>

Little Acorns Pre-School CIO
Statement of Financial Position
As at 31 March 2021

Notes

2021
£

Net assets

-

The funds of the charity

Total funds

-

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

Rosanna Angopian
Trustee

31 January 2022

Little Acorns Pre-School CIO
Notes to the Financial Statements
For the period ended 31 March 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Little Acorns Pre-School CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charity has not been active during the financial period under review.

Little Acorns Pre-School CIO
Detailed Statement of Financial Activities
For the period ended 31 March 2021

2021

Net Income

-
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