

# LITTLE ACORNS (COLLETON) PRE-SCHOOL CIO

England & Wales · Charity number 1189027

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-04-14

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

## Contact

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**Address** Little Acorns  
Colleton Drive  
Twyford  
Reading  
RG10 0AX

**Phone** 01189321629

**Email** [littleacorns@weycp.org.uk](mailto:littleacorns@weycp.org.uk)

**Website** <http://www.littleacorns-twyford.co.uk>

## Activities

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**Objects:** THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1) PROMOTING THEIR CARE AND SAFETY;(2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(3) PROMOTING THEIR HEALTH AND WELLBEING;(4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;(5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND(6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** Little Acorns (Colleton) Pre-School is located in the grounds of the Colleton Primary School in Twyford, Berkshire. The aim of the Pre-School is to provide a safe, happy, stimulating, creative and well organised setting in which children, aged from 2 to 5 years, are given a wide range of opportunities for learning and development and for forming relationships with other children and adults.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Wokingham

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-08-31	£299,966	£270,040	-	-
2023-08-31	£238,565	£237,432	-	-
2022-08-31	£239,772	£262,374	-	-
2021-08-31	£235,150	£262,991	-	-

## Trustees

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Name	Role	Appointed
Alana Duncan		2023-01-30
Bob Harper		2023-03-02
Kate Harper-Cole		2022-11-17
Phillipa Sian Irving		2020-11-12

**LITTLE ACORNS (COLLETON) PRE-SCHOOL CIO**

England & Wales - Charity number 1189027

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# Accounts

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# **Annual General Meeting for Little Acorns (Colleton) Pre-School CIO**

**Report to parents 2023 – 2024**  
Thursday 27th February 2025 at 7:30pm

Registered charity no. 1189027

## **Little Acorns (Colleton) Preschool CIO Committee**

Chair	Kate Harper-Cole
Vice Chair	Phillipa Irving
Treasurer	Bob Harper
Secretary	Alana Duncan
Fundraising	Phillipa Irving, Amber Gausson

### **Teaching staff**

Manager	Joanna Blunden (resigned 1/2024)
Co-Manager	Jo Logan (from 1/2025)
Co-Manager	Lisa Perrott (from 1/2025)
Deputy	Jane McCarthy Sarah Fill
Qualified	Bridget Mundy Emma Irwin Manju Modhavadiya Mel Scott Pat Irving Sheila Barton Stacey Leadbetter Sui Mei Lam
Unqualified	Ann Croft Anna Witts Jo Roper Steph Robilliard Teresa Morton Kate McGuigan

### **Support staff and special functions**

SENDCo	Jo Logan/Lisa Perrott
Designated Safeguarding Leads:	Jane McCarthy, Jo Logan, Lisa Perrott

## **Agenda:**

1. Welcome – Introduction from the Chair
2. Treasurer's Report
3. Manager's Report
4. Fundraising Report
5. Holding Trustees
6. Committee Changes
7. Thank you
8. AOB

## **1. Introduction from the chair**

Welcome to the 2024 AGM and the review of the academic year 2023 to 2024, this is being held at the beginning of 2025 but relates to the previous academic year. This year will be another opportunity for a hybrid AGM, we have learned that more families can join us with an option to dial in from home due to childcare for their little ones being much easier. Please bear with us and use the chat box for any questions which we can address at the end.

It has been another busy year for Little Acorns! The staffing team have continued to work steadfastly, and with great passion to ensure every child receives high-quality childcare and provision. Lisa Perrott and Jo Logan had initially agreed to co-manage Little Acorns while we have been advertising and appointing a new preschool manager. The recruitment of a preschool manager has as of yet been unsuccessful. Lisa and Jo have very kindly agreed to continue managing the preschool in this interim period. We are hugely grateful to them for taking on this joint role and it has been wonderful to hear from several staff members about how well they feel the preschool is led and managed by Jo and Lisa.

The committee has continued to work towards improved financial stability this year. This was helped by the increase in preschool fees for two-year-olds and three and four-year-olds from the previous year, as well as the increase to the wraparound care fee. As a result for the second year in a row, we are continuing to run with a small profit rather than a deficit budget, as was the case two years ago.

The AGM is the time to elect the members of the committee to run the preschool for the coming year and this year we are hoping to appoint some new committee members to expand the team, and for succession, planning, particularly in anticipation for when some

committee members may want to move on in the future as their children leave the setting.

Being part of the committee is a great way to meet other parents, get involved and truly make a difference to the preschool. We are able to support the leadership team to help Little Acorns as the high quality childcare provider that it is. If there are any parents or carers who have an interest in joining the committee please please do get in touch with Jo Logan or Lisa Perrott, or any other of the committee members.

Lastly, I would just like to reiterate how incredibly thankful I am to all the dedicated staff and committee members. Our staff are passionate, caring and highly knowledgeable. This ensures that children settle quickly, feel comfortable, learn and have fun. Our committee members are all volunteers and give their time generously to support the smooth running of the preschool. Thank you also to the parents, who work in partnership with the preschool to ensure that children have a supported, positive and enjoyable preschool experience.

Thank you,  
Kate Harper-Cole.  
Chair of Little Acorns

## **2. Treasurers Report for the Financial Year 01/09/23 -31/08/24**

Little Acorns made a small profit in the previous financial year after making a significant loss in the previous two financial years. My focus therefore, in my second year as Treasurer has been to try and ensure that we maintained our profitability and if possible improve upon it.

### Income.

Council Funding increased from £134,725 last year to £190,654 and parental fees and income from the After-School Club rose from £80,894 to £101,091, which reflects the significantly improved uptake of places and the fact that the setting has become a popular choice for parents. Fundraising income has been maintained at a similar level to last year.

When grants and interest income are also considered, our total income rose from £228,565 to £299,966 an increase of more than £71,401.

### Outgoings.

You will not be surprised to learn that our operating costs have also increased. Premises costs have increased significantly from £13,209 to £22,305 a large proportion of this increase is due to higher rent, council tax, insurance and maintenance costs.

Staffing Costs have risen from £198,512 to £220,170 an increase of £21,658, however almost £3,000 of this is made up of the increased costs of pensions, training and payroll administration. The remainder is due to increased wages, a proportion of which has been triggered by the increase in the National Minimum Wage. However, wages costs have been significantly mitigated by the fact that two of the existing staff very helpfully agreed to co-manage the Preschool after the previous manager's departure.

### Overall Position

We have improved from a small profit last year to a healthy £29,926 this year. Our total funds carried forward were £51,610. The balance on our main bank account as at 1<sup>st</sup> September 2024 was £85,306.78.

Our separate Reserve Fund increased from £43,980.35 to £44,344.40 and our Fundraising Account had a balance of £10,553.15.

Our targets for the next financial year should therefore be to do everything we can to keep costs under control, continue the excellent fundraising activity and maintain our Reserve Fund as closely as possible to the Charity Commission's recommended amount of 3 months operating costs.

Bob Harper  
Treasurer  
Little Acorns (Colleton) Preschool

### **3. Co-Manager's Report for AGM February 2025**

Thank you all for coming today and taking an active interest in pre-school.

It has now been a year since Jo Blunden left the preschool, with Jo and I stepping in as acting co-managers. We have been well supported by the committee and the excellent staff team during this time and have also appreciated support and feedback from families. Thank you.

It has, overall, been a successful year at Little Acorns and we are now in a position where we are running waiting lists for this current academic year, along with a list for September 2025 and even 2026! It came as a bit of a surprise to be so popular but we are now more-or-less full with only a couple of individual sessions left. We are having to be thoughtful about the balance between 2 and 3 or 4 year olds so that our higher than minimum ratios can be maintained, offering a higher level of supervision and learning opportunities than the national expectation.

#### **Staffing**

We have said goodbye to some staff this year, and welcomed others. Sheila, Pat and Sui Mei have retired, Sarah Fill has become a math's specialist teacher in a secondary school (and Emma has left for new adventures. Some of you may know that Sheila and Sarah Fill have both come back to see us already! Manju and Sarah Wallace both went on maternity leave to have their daughters and we look forward to welcoming them both back later this year. Lee has also returned from maternity leave and is keen to be working with the children as much as possible! Since Jo's departure, we have welcomed Ann and Anna and they both feel as if they have been here forever! More recently, Hayley Simpson has joined us on Thursdays and Amy has joined us as a full time member of staff. Jane and Bridget have stepped up as deputy managers on Fridays, with Sarah Fill having shared this role until she left. We are delighted to report that both the adults and the children love working with them both. Jo and I would like to take this opportunity to offer a heartfelt thanks to the entire staff

team for being so brilliant with the changes we have undergone this past year.

### **Training and development**

We continue to use our regular training providers, and are in the process of bringing all of our newer staff up to the training levels of the rest of the staff team, notably with the Little Acorns expectation that everyone has full paediatric first aid and food hygiene as well as training above and beyond the statutory expectations for safeguarding. We have also refreshed safeguarding lead training and now have 4 DSLs (Jane, Jo L, Kate and Lisa). Jo R and Steph are currently working towards achieving their level 3 qualifications and Bridget is part of the Inclusion Champions training run by Wokingham Early Years Team.

### **Events and activities**

We have had a couple of big events at preschool in the last year. At Easter, we sent out a plea for help from our families to cover some maintenance jobs. Jo and I are delighted that the response was so positive and we got so much done! Thanks again to all of the families who participated in making the preschool safe and welcoming. A special thanks to Ann Brigden for working tirelessly on making the fire exit and tree safe in the back garden. The tree is now felled and the council have re-laid the footpath outside and levelled our fire exit pathway. Jo also came up with a very creative way to link the Olympics to our annual sports day and it was a huge success in terms of turn out, participation, enjoyment and also fundraising. This style of sports day is likely to feature again this year.

### **Learning and curriculum**

We have continued to use Twinkl phonics stage 1, which largely follows the old Letters and Sounds style of introducing phonics to preschool children. This has been really successful for our 'school leavers' cohort with Mrs Rowland from The Colleton reporting that her current class settled well into school and showed excellent readiness to learn. The key early listening and attention skills actively taught really support this skill. Younger children continue to use a mixture of singing phonics and very short listening games, along with learning a wide

range of nursery rhymes. We are developing our curriculum to better incorporate core books. This will be ongoing throughout the rest of the academic year.

Other reports will provide more information about finances, both standard and through fundraising as well as some of the improvements to the building we have been able to make, but I would like to take this opportunity to thank parents and the fundraising team for their continued support because the development of our much loved mud kitchen and the revamp of the sensory room have only been possible because of your hard work and generosity.

Thanks again for your support.

Lisa and Jo

#### **4. Little Acorns AGM Fundraising Report 2023/24**

Following on from raising £1,488.96 in 2022 – 2023 we decided to concentrate on a smaller number of fundraising events, as we were struggling to find volunteers.

To start the fundraising year, we held dress up days and raised money for charities such as Comic Relief and NSPCC. We also had a Halloween dress up day and World Book Day in March and for those events we raised £149.

At Christmas on a really freezing night, we joined in with the Twyford Together fayre selling books, candles and guess the name of the Unicorn, raising £131.

Pre-Christmas we had baubles to decorate and then we had our own Christmas singing concert and mini festive fayre selling hot drinks, mince pies toys and books as well as a visit from Father Christmas in his grotto. This raised us £134.80.

At Easter we started the festivities selling wooden eggs for the children to decorate. Then we had an Easter Bonnet Parade where the children showed off their homemade bonnets walking around the playground of the pre-school and adjacent primary school which was lovely. Some excellent creations! The children then got to take part in an Easter egg hunt, and we had a cake sale, all of this raised us £119.60.

After Easter we tried a new event – the pre-loved tabletop sale which we held at the Twyford District and Youth Centre. We had lots of sellers which was great, and we charged just to hire the tables and a small entry fee for buyers. There were a lot of people with a lot of things to sell – this raised us £241.07.

At the end of May, Colleton School held a Krispy Kreme Doughnut sale, so we had a few stalls to sell books and soft toys there – making use of the footfall! We raised £108.36 from that.

Asya from ABL photography came to photograph the children and siblings twice during the year, hopefully creating some lovely memories for you! We raised £152.80 from this.

Our final event of 2023-2024 was the summer sports day/Olympics. This was a great afternoon where the children did shotput, hurdles, weightlifting, hobby horse racing, trampolining and a water race. It was a lovely sunny day as well and all the children had a great time! As the children raised sponsorship for the event it was our most successful event of the year, and we raised £1,177.35!

So, in total we raised £2,335.11. This money was spent on new sensory room equipment (fish/bubble tubes, liquid floor tiles and other sensory education items including carpet and lights), a new cover for the den, a gazebo to ensure the children can comfortably play outside in the hot weather and delightful remote-controlled cats and head-phones which are very popular with the children.

So far for 2024-2025 we kicked off before term started with a family picnic as a welcome to all Little Acorns returning and new families and sold drinks, toys, books and cakes. Then we had our Christmas events including Twyford Together Christmas Fayre and our very own Christmas fayre and grotto following the singing event, with a very successful addition of a raffle with some great prizes, kindly donated by local businesses. We have a line up of events for 2025 so keep looking at the Whatsapp, Facebook, Classlist and emails!

We'd like to say a special thank you to Rachel, Kirsty, Akshatha, Claire, Monica and Nicole for their help with events this year.

As always, we would absolutely love more help with fundraising, whether that be planning or helping to run them, as without volunteers, a lot of the events can't go ahead. If anyone can spare time and can help us coordinate and arrange events – please let us know. The money raised through fundraising is vital to the pre-school and directly helps the learning and play environment for your children. Our Lead Fundraiser is leaving us at the end of this year as her daughter is moving up to school, so if anyone is willing to step up that would be great.

9. Holding Trustees  
No report

## 10. Financial report

# Statement of Financial Activity

Little Acorns (Colleton) Pre-School CIO  
For the year ended 31 August 2024

	NOTES	2024	2023
<b>Incoming Resources</b>			
<b>Incoming Resources From Charitable Activities</b>			
Council Funding		190,654	134,725
Fees and After School Club		99,367	80,894
Grants		-	3,107
Other Income		5,019	6,859
<b>Income From Fundraising and Investments</b>			
Admin Deposits		-	30
Fundraising		2,492	2,681
Interest Income		710	270
<b>Total Income From Fundraising and Investments</b>		<b>3,202</b>	<b>2,980</b>
<b>Total Incoming Resources</b>		<b>298,241</b>	<b>228,565</b>
<b>Resources Expended</b>			
Operating Costs (Note 2)		22,583	20,251
Premises Costs (Note 3)		22,305	13,209
Staff Costs (Note 4)		220,170	198,512
Fundraising costs		179	340
Legal and Professional Fees		4,471	3,523
Depreciation		333	333
Finance Charges		-	30
<b>Total Resources Expended</b>		<b>270,040</b>	<b>236,198</b>
<b>Net incoming/(outgoing) resources</b>		<b>28,201</b>	<b>(7,634)</b>
	NOTES	2024	2023
<b>Movement in Funds</b>			
<b>Brought Forward</b>			
Total Funds Brought Forward		51,610	59,243
<b>Total Brought Forward</b>		<b>51,610</b>	<b>59,243</b>
Net income/ (outgoing) resources		28,201	(7,634)
<b>Carried Forward</b>			
Total Funds Carried Forward		79,811	51,610
<b>Total Carried Forward</b>		<b>79,811</b>	<b>51,610</b>

# Balance Sheet

Little Acorns (Colleton) Pre-School CIO

As at 31 August 2024

	NOTES	31 AUG 2024	31 AUG 2023
<b>Fixed Assets</b>			
<b>Tangible assets (Note 8)</b>			
Computer Equipment - Additions		999	999
Less Acc Depn on Computer Equipment - Charge		(666)	(333)
<b>Total Tangible assets (Note 8)</b>		<b>333</b>	<b>666</b>
<b>Total Fixed Assets</b>		<b>333</b>	<b>666</b>
<b>Current assets</b>			
Debtors		1,098	1,778
Cash at bank and in hand		141,246	113,748
<b>Total Current assets</b>		<b>142,344</b>	<b>115,526</b>
<b>Prepayments and accrued income</b>			
Prepayments		1,325	1,326
<b>Total Prepayments and accrued income</b>		<b>1,325</b>	<b>1,326</b>
<b>Creditors: amounts falling due within one year</b>			
Other creditors		4,348	2,915
<b>Total Creditors: amounts falling due within one year</b>		<b>4,348</b>	<b>2,915</b>
<b>Accruals and deferred income</b>			
Accruals		1,700	1,440
Income in Advance		58,143	61,554
<b>Total Accruals and deferred income</b>		<b>59,843</b>	<b>62,994</b>
<b>Net current assets (liabilities)</b>		<b>79,478</b>	<b>50,944</b>
<b>Total assets less current liabilities</b>		<b>79,811</b>	<b>51,610</b>
<b>Net Assets</b>		<b>79,811</b>	<b>51,610</b>
<b>Funds of the Charity</b>			
Unrestricted Funds		79,811	51,610
<b>Total Funds of the Charity</b>		<b>79,811</b>	<b>51,610</b>

11. Committee Changes
12. Thank you
13. AOB

**LITTLE ACORNS (COLLETON) PRE-SCHOOL CIO**

England & Wales - Charity number 1189027

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# Accounts

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# Balance Sheet

## Little Acorns (Colleton) Pre-School CIO As at 31 August 2023

	NOTES	31 AUG 2023	31 AUG 2022
<b>Current assets</b>			
Debtors		1,778	-
Cash at bank and in hand		113,748	113,406
<b>Total Current assets</b>		<b>115,526</b>	<b>113,406</b>
<b>Prepayments and accrued income</b>			
Prepayments		759	1,325
<b>Total Prepayments and accrued income</b>		<b>759</b>	<b>1,325</b>
<b>Creditors: amounts falling due within one year</b>			
Other creditors		2,915	3,021
<b>Total Creditors: amounts falling due within one year</b>		<b>2,915</b>	<b>3,021</b>
<b>Accruals and deferred income</b>			
Accruals		1,440	1,170
Income in Advance		61,554	51,297
<b>Total Accruals and deferred income</b>		<b>62,994</b>	<b>52,467</b>
<b>Net current assets (liabilities)</b>		<b>50,376</b>	<b>59,243</b>
<b>Total assets less current liabilities</b>		<b>50,376</b>	<b>59,243</b>
<b>Net Assets</b>		<b>50,376</b>	<b>59,243</b>
<b>Funds of the Charity</b>			
Unrestricted Funds		50,376	59,243
<b>Total Funds of the Charity</b>		<b>50,376</b>	<b>59,243</b>

Signed on behalf of all the trustees ..... R.A. Harper

Print name of trustee ..... R.A. HARPER

Date ..... 07/05/24

**LITTLE ACORNS (COLLETON) PRE-SCHOOL CIO**

England & Wales - Charity number 1189027

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# Accounts

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## **Treasurer's Report**

The financial year 2021-2022 has been a challenging year for the Pre-School. Having made a deficit of £22,603, However this is a smaller deficit than the previous year – which was £27,841. This is largely due to our cost base being influenced by the extra measures taken on during the Covid Pandemic, for example; extra cleaning and safeguarding measures that were put in place. The committee will need to continue to review our costs during the coming year.

We have managed to maintain our overall turnover with a small increase largely due to our fundraising activities and an increase in Council Funding. The After-School club income was down on the previous year possibly due to financial constraints and more parents engaged in home working (again because of Covid). Our total turnover was slightly up on the previous year which has helped to maintain our financial position.

The Fundraising income has increased this year to £5,996 with help from the Polehampton Trust donation of £2,539 and £622 raised at the summer fair. Our overall costs for this year 2022 have been reduced slightly from the previous year 2021. We will need to continue to monitor our costs carefully and control them where required. By contrast our staff costs continue to run at a higher level than in 2021 and we will need to make every effort to reduce staff costs next year in order to reduce the deficit.

Although we have a deficit in this financial year 2022, we are still in a healthy position with net assets of £59,243 and cash in the bank of £113,401. We are continuing to recover from the previous year and will be actively seeking to reduce the deficit going forward.

Peter Sullivan  
Treasurer  
Little Acorns (Colleton) Pre-School

# Unaudited Financial Statements

Little Acorns (Colleton) Pre-School CIO  
For the year ended 31 August 2022

Prepared by WoodWhite Accountants Ltd

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- 5 Statement of Financial Activity
- 6 Balance Sheet
- 7 Notes to the Financial Statements

# Information

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2022

### Address

ABC Building  
Colleton Drive  
Twyford  
Berkshire RG10 0AX

### Trustees

Kirsty McIlwee  
Joanna Blunden  
Heather Isherwood (Resigned XX XX XX)  
Phillipa Irving  
Samantha Davies (Resigned XX XX XX)  
Loretta Webb (Appointed 14 December 2021)  
Peter Sullivan (Appointed??)

### Bankers

Metro Bank  
201 Broad Street  
Reading  
Berkshire RG1 7QA

### Independent Examiner

Paul Worthington ACMA ACA ATT (Fellow) CTA  
Woodwhite Accountants Ltd  
Chartered Accountants  
Unit 4, City Limits  
Danehill  
Reading  
Berkshire RG6 4UP

# Independent Examiners' Report To The Trustees

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2022

I report to the Trustees on the accounts of Little Acorns (Colleton) Pre-School CIO registered charity number 1189027 for the year ended 31 August 2022 which are attached

### **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 my 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 particular matters have come to my attention.

### **Basis of independent examiner's report**

My 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 my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature.....

Name: Paul Andrew Worthington ACA ACMA ATT CTA

Relevant professional qualification or body: Institute of Chartered Accountants of England and Wales (ICAEW)

Address: Woodwhite Accountants Ltd, Unit 4 City Limits, Danehill, Reading, Berkshire RG6 4UP

15 November 2022

# Statement of Financial Activity

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2022

	NOTES	2022	2021
<b>Incoming Resources</b>			
<b>Incoming Resources From Charitable Activities</b>			
Council Funding		169,575	158,213
Fees and After School Club		57,471	69,880
Grants		5,698	5,469
Other Income		1,009	-
<b>Income From Fundraising and Investments</b>			
Admin Deposits		-	348
Fundraising		5,996	1,208
Interest Income		23	31
<b>Total Income From Fundraising and Investments</b>		<b>6,020</b>	<b>1,588</b>
<b>Total Incoming Resources</b>		<b>239,772</b>	<b>235,150</b>
<b>Resources Expended</b>			
Operating Costs (Note 2)		23,309	25,186
Premises Costs (Note 3)		15,945	14,851
Staff Costs (Note 4)		219,394	218,567
Fundraising costs		511	-
Legal and Professional Fees		3,184	1,906
Depreciation		-	2,450
Finance Charges		30	30
<b>Total Resources Expended</b>		<b>262,374</b>	<b>262,991</b>
<b>Net incoming/(outgoing) resources</b>		<b>(22,603)</b>	<b>(27,841)</b>
	NOTES	2022	2021
<b>Movement in Funds</b>			
<b>Brought Forward</b>			
Total Funds Brought Forward		81,846	109,687
<b>Total Brought Forward</b>		<b>81,846</b>	<b>109,687</b>
Net income/ (outgoing) resources		(27,841)	(27,841)
<b>Carried Forward</b>			
Total Funds Carried Forward		59,243	81,846
<b>Total Carried Forward</b>		<b>59,243</b>	<b>81,846</b>

The Charity has no restricted or endowment funds, all funds are therefore unrestricted

# Balance Sheet

## Little Acorns (Colleton) Pre-School CIO As at 31 August 2022

	NOTES	31 AUG 2022	31 AUG 2021
<b>Current assets</b>			
Debtors		-	5,338
Cash at bank and in hand		113,406	125,340
<b>Total Current assets</b>		<b>113,406</b>	<b>130,678</b>
<b>Prepayments and accrued income</b>			
Prepayments		1,325	1,395
<b>Total Prepayments and accrued income</b>		<b>1,325</b>	<b>1,395</b>
<b>Creditors: amounts falling due within one year</b>			
Other creditors		3,021	5,745
<b>Total Creditors: amounts falling due within one year</b>		<b>3,021</b>	<b>5,745</b>
<b>Accruals and deferred income</b>			
Accruals		1,170	960
Income in Advance		51,297	43,522
<b>Total Accruals and deferred income</b>		<b>52,467</b>	<b>44,482</b>
<b>Net current assets (liabilities)</b>		<b>59,243</b>	<b>81,846</b>
<b>Total assets less current liabilities</b>		<b>59,243</b>	<b>81,846</b>
<b>Net Assets</b>		<b>59,243</b>	<b>81,846</b>
<b>Funds of the Charity</b>			
Unrestricted Funds		59,243	81,846
<b>Total Funds of the Charity</b>		<b>59,243</b>	<b>81,846</b>

Signed on behalf of all the trustees ..... P. Sullivan (Treasurer) ..... 17 November 2022

Print name of trustee .....

# Notes to the Financial Statements

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2022

### 1. Basis of preparation and accounting policies

#### Basis of preparing the financial statements

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards;
- and with the Charities Act.

#### INCOMING RESOURCES

##### Recognition of Incoming Resources

These are included in the Statement of Financial Activity (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### Grants and Donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

##### Investment income

This is included in the SoFA when receivable.

#### RESOURCES EXPENDED AND LIABILITIES

##### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### ASSETS

##### Tangible fixed assets for use by Charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt and depreciated at the rate of 25% per year on a straight line basis.

	2022	2021
<b>2. Operating Costs</b>		
Admin and Compliance Costs	5,786	4,589
Equipment Leasing	-	266
Equipment Repairs and Renewels	2,653	1,573
Extra-curricular Activities	-	374
Food Provisioning	1,103	1,539
Postage, Printing & Stationery	20	567
Resources, Consumables & Equipment	9,812	11,989
Software and Computer Equipment	2,914	3,002
Sundry Expenses	373	473
Telephone & Internet	648	813
<b>Total Operating Costs</b>	<b>23,309</b>	<b>25,186</b>
	2022	2021
<b>3. Premises Costs</b>		
Cleaning	4,593	4,338
Electricity	2,417	1,305
Gas/Water/Refuse	1,834	1,937
Insurance	2,680	2,288
Property Maintenance	1,343	4,135
Rates	2,406	176
Rent	673	673
<b>Total Premises Costs</b>	<b>15,945</b>	<b>14,851</b>
	2022	2021
<b>4. Staff Costs</b>		
Employer's NI	7,683	7,971
Pension Costs	4,939	4,726
Staff Uniforms	2,145	215
Training	3,037	1,900
Wages and Salaries	201,590	203,755
<b>Total Staff Costs</b>	<b>219,394</b>	<b>218,567</b>
	2022	2021
<b>5. Details of certain items of expenditure</b>		
Fees paid for examination of the accounts	1,170	1,080
	2022	2021
<b>6. Paid employees</b>		
Average number of full-time equivalent employees in the year - Charitable Activities	12	12
<b>Total Paid employees</b>	<b>12</b>	<b>12</b>

## 7. Defined contribution pension scheme

The charity operates a defined contribution pension scheme to fulfil its statutory obligations. Its chosen provider is the National Employment Savings Trust (NEST).

	2022	2021
<b>8. Tangible Fixed Assets</b>		
<b>Addition</b>		
Fixtures, Fittings and Equipment - B/Fwd	21,270	21,270
<b>Total Addition</b>	<b>21,270</b>	<b>21,270</b>
<b>Depreciation</b>		
Less Acc Depn on Fixtures, Fittings and Equipment - B/Fwd	(15,484)	(15,484)
Less Acc Depn on Fixtures, Fittings and Equipment - Charged in the year	(5,786)	(5,786)
<b>Total Tangible Fixed Assets</b>	<b>-</b>	<b>-</b>

## 9. Notes to Tangible Fixed Assets

At the end of the 2016/17 year, the front outside area of the pre-school received a new spongy rubber surface and built-in sandpit.

# Unaudited Financial Statements

Little Acorns (Colleton) Pre-School CIO  
For the year ended 31 August 2022

Prepared by WoodWhite Accountants Ltd

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- 4 Independent Examiners' Report To The Trustees
- 5 Statement of Financial Activity
- 6 Balance Sheet
- 7 Notes to the Financial Statements

# Information

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2022

### Address

ABC Building  
Colleton Drive  
Twyford  
Berkshire RG10 0AX

### Trustees

Kirsty McIlwee  
Joanna Blunden  
Heather Isherwood (Resigned XX XX XX)  
Phillipa Irving  
Samantha Davies (Resigned XX XX XX)  
Loretta Webb (Appointed 14 December 2021)  
Peter Sullivan (Appointed??)

### Bankers

Metro Bank  
201 Broad Street  
Reading  
Berkshire RG1 7QA

### Independent Examiner

Paul Worthington ACMA ACA ATT (Fellow) CTA  
Woodwhite Accountants Ltd  
Chartered Accountants  
Unit 4, City Limits  
Danehill  
Reading  
Berkshire RG6 4UP

# Independent Examiners' Report To The Trustees

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2022

I report to the Trustees on the accounts of Little Acorns (Colleton) Pre-School CIO registered charity number 1189027 for the year ended 31 August 2022 which are attached

### **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 my 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 particular matters have come to my attention.

### **Basis of independent examiner's report**

My 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 my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature.....

Name: Paul Andrew Worthington ACA ACMA ATT CTA

Relevant professional qualification or body: Institute of Chartered Accountants of England and Wales (ICAEW)

Address: Woodwhite Accountants Ltd, Unit 4 City Limits, Danehill, Reading, Berkshire RG6 4UP

15 November 2022

# Statement of Financial Activity

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2022

	NOTES	2022	2021
<b>Incoming Resources</b>			
<b>Incoming Resources From Charitable Activities</b>			
Council Funding		169,575	158,213
Fees and After School Club		57,471	69,880
Grants		5,698	5,469
Other Income		1,009	-
<b>Income From Fundraising and Investments</b>			
Admin Deposits		-	348
Fundraising		5,996	1,208
Interest Income		23	31
<b>Total Income From Fundraising and Investments</b>		<b>6,020</b>	<b>1,588</b>
<b>Total Incoming Resources</b>		<b>239,772</b>	<b>235,150</b>
<b>Resources Expended</b>			
Operating Costs (Note 2)		23,309	25,186
Premises Costs (Note 3)		15,945	14,851
Staff Costs (Note 4)		219,394	218,567
Fundraising costs		511	-
Legal and Professional Fees		3,184	1,906
Depreciation		-	2,450
Finance Charges		30	30
<b>Total Resources Expended</b>		<b>262,374</b>	<b>262,991</b>
<b>Net incoming/(outgoing) resources</b>		<b>(22,603)</b>	<b>(27,841)</b>
	NOTES	2022	2021
<b>Movement in Funds</b>			
<b>Brought Forward</b>			
Total Funds Brought Forward		81,846	109,687
<b>Total Brought Forward</b>		<b>81,846</b>	<b>109,687</b>
Net income/ (outgoing) resources		(27,841)	(27,841)
<b>Carried Forward</b>			
Total Funds Carried Forward		59,243	81,846
<b>Total Carried Forward</b>		<b>59,243</b>	<b>81,846</b>

The Charity has no restricted or endowment funds, all funds are therefore unrestricted

# Balance Sheet

## Little Acorns (Colleton) Pre-School CIO As at 31 August 2022

	NOTES	31 AUG 2022	31 AUG 2021
<b>Current assets</b>			
Debtors		-	5,338
Cash at bank and in hand		113,406	125,340
<b>Total Current assets</b>		<b>113,406</b>	<b>130,678</b>
<b>Prepayments and accrued income</b>			
Prepayments		1,325	1,395
<b>Total Prepayments and accrued income</b>		<b>1,325</b>	<b>1,395</b>
<b>Creditors: amounts falling due within one year</b>			
Other creditors		3,021	5,745
<b>Total Creditors: amounts falling due within one year</b>		<b>3,021</b>	<b>5,745</b>
<b>Accruals and deferred income</b>			
Accruals		1,170	960
Income in Advance		51,297	43,522
<b>Total Accruals and deferred income</b>		<b>52,467</b>	<b>44,482</b>
<b>Net current assets (liabilities)</b>		<b>59,243</b>	<b>81,846</b>
<b>Total assets less current liabilities</b>		<b>59,243</b>	<b>81,846</b>
<b>Net Assets</b>		<b>59,243</b>	<b>81,846</b>
<b>Funds of the Charity</b>			
Unrestricted Funds		59,243	81,846
<b>Total Funds of the Charity</b>		<b>59,243</b>	<b>81,846</b>

Signed on behalf of all the trustees ..... P. Sullivan (Treasurer) ..... 17 November 2022

Print name of trustee .....

# Notes to the Financial Statements

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2022

### 1. Basis of preparation and accounting policies

#### Basis of preparing the financial statements

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards;
- and with the Charities Act.

#### INCOMING RESOURCES

##### Recognition of Incoming Resources

These are included in the Statement of Financial Activity (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### Grants and Donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

##### Investment income

This is included in the SoFA when receivable.

#### RESOURCES EXPENDED AND LIABILITIES

##### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### ASSETS

##### Tangible fixed assets for use by Charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt and depreciated at the rate of 25% per year on a straight line basis.

	2022	2021
<b>2. Operating Costs</b>		
Admin and Compliance Costs	5,786	4,589
Equipment Leasing	-	266
Equipment Repairs and Renewels	2,653	1,573
Extra-curricular Activities	-	374
Food Provisioning	1,103	1,539
Postage, Printing & Stationery	20	567
Resources, Consumables & Equipment	9,812	11,989
Software and Computer Equipment	2,914	3,002
Sundry Expenses	373	473
Telephone & Internet	648	813
<b>Total Operating Costs</b>	<b>23,309</b>	<b>25,186</b>
	2022	2021

<b>3. Premises Costs</b>		
Cleaning	4,593	4,338
Electricity	2,417	1,305
Gas/Water/Refuse	1,834	1,937
Insurance	2,680	2,288
Property Maintenance	1,343	4,135
Rates	2,406	176
Rent	673	673
<b>Total Premises Costs</b>	<b>15,945</b>	<b>14,851</b>
	2022	2021

<b>4. Staff Costs</b>		
Employer's NI	7,683	7,971
Pension Costs	4,939	4,726
Staff Uniforms	2,145	215
Training	3,037	1,900
Wages and Salaries	201,590	203,755
<b>Total Staff Costs</b>	<b>219,394</b>	<b>218,567</b>
	2022	2021

<b>5. Details of certain items of expenditure</b>		
Fees paid for examination of the accounts	1,170	1,080
	2022	2021

<b>6. Paid employees</b>		
Average number of full-time equivalent employees in the year - Charitable Activities	12	12
<b>Total Paid employees</b>	<b>12</b>	<b>12</b>

## 7. Defined contribution pension scheme

The charity operates a defined contribution pension scheme to fulfil its statutory obligations. Its chosen provider is the National Employment Savings Trust (NEST).

	2022	2021
<b>8. Tangible Fixed Assets</b>		
<b>Addition</b>		
Fixtures, Fittings and Equipment - B/Fwd	21,270	21,270
<b>Total Addition</b>	<b>21,270</b>	<b>21,270</b>
<b>Depreciation</b>		
Less Acc Depn on Fixtures, Fittings and Equipment - B/Fwd	(15,484)	(15,484)
Less Acc Depn on Fixtures, Fittings and Equipment - Charged in the year	(5,786)	(5,786)
<b>Total Tangible Fixed Assets</b>	<b>-</b>	<b>-</b>

## 9. Notes to Tangible Fixed Assets

At the end of the 2016/17 year, the front outside area of the pre-school received a new spongy rubber surface and built-in sandpit.

**LITTLE ACORNS (COLLETON) PRE-SCHOOL CIO**

England & Wales - Charity number 1189027

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# Accounts

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## Trustees' Annual Report for the period

**From 1<sup>st</sup> September 2020 Period start date \*CIO as of April 2020**

**To 31<sup>st</sup> August 2021 Period end date**

**Charity name: Little Acorns (Colleton) Pre-school CIO**

**Charity registration number: 1189027**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Little Acorns (Colleton) Pre-School is located in the grounds of the Colleton Primary School in Twyford, Berkshire. The aim of the Pre-School is to provide a safe, happy, stimulating, creative and well organised setting in which children, aged from 2 to 5 years, are given a wide range of opportunities for learning and development and for forming relationships with other children and adults.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To provide early years education from 2 to 5 years as a pre-school for our community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Little Acorns trustees have regard to the Charity Commission's guidance on public benefit and any decisions that we make as trustees align to being an early years childcare provider for the benefit of being a preschool designed for our community.

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
		N/A

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Little Acorns has continued to provide continuous childcare throughout the pandemic whilst following the protocols and government guidance to keep both our staff and beneficiaries as safe as possible.

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A
		N/A

Investment performance against objectives	Para 1.41	
Other		N/A

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Although we have been affected by covid financially, we are still stable and a going concern.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We aim to hold reserves in line with the charity commission recommendation to ensure the running of the pre-school. We will continue to build our reserves to meet this policy.
Amount of reserves held	Para 1.22	33,530.26
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	The deficit has mainly been due to increased costs for staffing, cleaning and PPE as a result of the pandemic. We have an action plan that we are working on to reduce this and are hopeful that this is an isolated time.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	We plan to continue as a childcare provider.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	N/A
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

## Structure, Governance and Management

Description of charity's trusts:		N/A (pre-school)
Type of governing document (trust deed, royal charter)	Para 1.25	CIO Constitution for Childcare Providers 2013
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees appointed at AGM or if not possible via the appropriate constitution method.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

### Reference and Administrative details

Charity name	Little Acorns (Colleton) Pre-school CIO
Other name the charity uses	N/A
Registered charity number	1189027

Charity's principal address	ABC Building Colleton Drive Twyford Berkshire RG10 0DX

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Kirsty McIlwee	Parent Trustee		
2	Samantha Davies	Parent Trustee		
3	Heather Isherwood	Parent Trustee		
4	Philippa Irving	Parent Trustee		
5	Jo Blunden	Preschool Manager		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

<b>Director name</b>		
<b>N/A</b>		

Name of trustees holding title to property belonging to the charity

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
<b>Ann Brigden</b>		<b>Building Trustee for</b>

		<b>our lease</b>
<b>Peter Sullivan</b>		<b>Building Trustee for our lease</b>
<b>Julia Watterston</b>		<b>Building Trustee for our lease</b>

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
N/A		

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

N/A
-----

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A
-----

### Other optional information

N/A
-----

## Declarations

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

Signed on behalf of the charity's trustees

**Signature(s)**

*Kirsty Mcllwee*

**Full name(s)**

Kirsty Mcllwee

**Position (eg  
Secretary, Chair, etc)**

Chair

**Date**

24/01/22

# Unaudited Financial Statements

Little Acorns (Colleton) Pre-School CIO  
For the year ended 31 August 2021

Prepared by PAW Consulting Limited

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- 3 Information**
- 4 Independent Examiners' Report To The Trustees**
- 5 Statement of Financial Activity**
- 6 Balance Sheet**
- 7 Notes to the Financial Statements**

# Information

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2021

### Address

ABC Building  
Colleton Drive  
Twyford  
Berkshire RG10 0AX

### Trustees

Kirsty McIlwee  
Lisa Marsters(Resigned 12/11/2020)  
Bryony Ryan(Resigned 12/11/2020 )  
Jamie Hindle-Mcmorris (Resigned 12/11/2020 )  
Joanna Blunden  
Jatinder Dhanoa (Resigned 12/11/2020 )  
Heather Isherwood (Appointed 24 February 2021)  
Phillipa Irving (Appointed 12 November 2020)  
Samantha Davies (Appointed 12 November 2020)

### Bankers

Metro Bank  
201 Broad Street  
Reading  
Berkshire RG1 7QA

### Independent Examiner

Paul Worthington ACMA ACA ATT (Fellow) CTA  
PAW Consulting Ltd  
Chartered Accountants  
Unit 4, City Limits  
Danehill  
Reading  
Berkshire RG6 4UP

# Independent Examiners' Report To The Trustees

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2021

I report to the Trustees on the accounts of Little Acorns (Colleton) Pre-School CIO registered charity number 1189027 for the year ended 31 August 2021 which are attached

### **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 my 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 particular matters have come to my attention.

### **Basis of independent examiner's report**

My 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 my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature.....

Name: Paul Andrew Worthington ACA ACMA ATT CTA

Relevant professional qualification or body: Institute of Chartered Accountants of England and Wales (ICAEW)

Address: PAW Consulting Ltd, Unit 4 City Limits, Danehill, Reading, Berkshire RG6 4UP

27 November 2021

# Statement of Financial Activity

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2021

	NOTES	2021	2020
<b>Incoming Resources</b>			
<b>Incoming Resources From Charitable Activities</b>			
Council Funding		158,213	145,281
Fees and After School Club		69,880	70,031
Grants		5,469	19,694
<b>Income From Fundraising and Investments</b>			
Admin Deposits		348	950
Fundraising		1,208	2,786
Interest Income		31	54
<b>Total Income From Fundraising and Investments</b>		<b>1,588</b>	<b>3,790</b>
<b>Total Incoming Resources</b>		<b>235,150</b>	<b>238,796</b>
<b>Resources Expended</b>			
Operating Costs (Note 2)		25,186	13,908
Premises Costs (Note 3)		14,851	10,056
Staff Costs (Note 4)		218,567	190,740
Fundraising costs		-	101
Legal and Professional Fees		1,906	1,632
Depreciation		2,450	3,336
Finance Charges		30	30
<b>Total Resources Expended</b>		<b>262,991</b>	<b>219,803</b>
<b>Net incoming/(outgoing) resources</b>		<b>(27,841)</b>	<b>18,993</b>
	NOTES	2021	2020
<b>Movement in Funds</b>			
<b>Brought Forward</b>			
Total Funds Brought Forward		109,687	90,694
<b>Total Brought Forward</b>		<b>109,687</b>	<b>90,694</b>
Net income/ (outgoing) resources		(27,841)	18,993
<b>Carried Forward</b>			
Total Funds Carried Forward		81,846	109,687
<b>Total Carried Forward</b>		<b>81,846</b>	<b>109,687</b>

The Charity has no restricted or endowment funds, all funds are therefore unrestricted

# Balance Sheet

## Little Acorns (Colleton) Pre-School CIO As at 31 August 2021

	NOTES	31 AUG 2021	31 AUG 2020
<b>Fixed Assets</b>			
<b>Tangible assets (Note 8)</b>			
Fixtures and fittings		-	2,450
<b>Total Tangible assets (Note 8)</b>		-	<b>2,450</b>
<b>Total Fixed Assets</b>		-	<b>2,450</b>
<b>Current assets</b>			
Debtors		5,338	4,129
Cash at bank and in hand		125,340	150,035
<b>Total Current assets</b>		<b>130,678</b>	<b>154,165</b>
<b>Prepayments and accrued income</b>			
Prepayments		1,395	1,345
<b>Total Prepayments and accrued income</b>		<b>1,395</b>	<b>1,345</b>
<b>Creditors: amounts falling due within one year</b>			
Other creditors		5,745	1,229
<b>Total Creditors: amounts falling due within one year</b>		<b>5,745</b>	<b>1,229</b>
<b>Accruals and deferred income</b>			
Accruals		960	720
Income In Advance		43,522	46,324
<b>Total Accruals and deferred income</b>		<b>44,482</b>	<b>47,044</b>
<b>Net current assets (liabilities)</b>		<b>81,846</b>	<b>107,237</b>
<b>Total assets less current liabilities</b>		<b>81,846</b>	<b>109,687</b>
<b>Net Assets</b>		<b>81,846</b>	<b>109,687</b>
<b>Funds of the Charity</b>			
Unrestricted Funds		81,846	109,687
<b>Total Funds of the Charity</b>		<b>81,846</b>	<b>109,687</b>

Signed on behalf of all the trustees H. Sherwood 27 November 2021

Print name of trustee

Heather Sherwood

# Notes to the Financial Statements

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2021

### 1. Basis of preparation and accounting policies

#### Basis of preparing the financial statements

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards;
- and with the Charities Act.

#### INCOMING RESOURCES

##### Recognition of Incoming Resources

These are included in the Statement of Financial Activity (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### Grants and Donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

##### Investment income

This is included in the SoFA when receivable.

#### RESOURCES EXPENDED AND LIABILITIES

##### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### ASSETS

##### Tangible fixed assets for use by Charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt and depreciated at the rate of 25% per year on a straight line basis.

	2021	2020
<b>2. Operating Costs</b>		
Admin and Compliance Costs	4,589	518
Equipment Leasing	266	398
Equipment Repairs and Renewels	1,573	656
Extra-curricular Activities	374	994
Food Provisioning	1,539	1,546
Postage, Printing & Stationery	567	691
Resources, Consumables & Equipment	11,989	4,933
Software and Computer Equipment	3,002	2,414
Sundry Expenses	473	279
Telephone & Internet	813	1,480
<b>Total Operating Costs</b>	<b>25,186</b>	<b>13,908</b>
	2021	2020
<b>3. Premises Costs</b>		
Cleaning	4,338	2,832
Electricity	1,305	(79)
Gas/Water/Refuse	1,937	1,281
Insurance	2,288	2,588
Property Maintenance	4,135	1,997
Rates	176	765
Rent	673	673
<b>Total Premises Costs</b>	<b>14,851</b>	<b>10,056</b>
	2021	2020
<b>4. Staff Costs</b>		
Employer's NI	7,971	6,524
Pension Costs	4,726	3,857
Staff Uniforms	215	33
Training	1,900	1,781
Wages and Salaries	203,755	178,544
<b>Total Staff Costs</b>	<b>218,567</b>	<b>190,740</b>
	2021	2020
<b>5. Details of certain items of expenditure</b>		
Fees paid for examination of the accounts	600	600
	2021	2020
<b>6. Paid employees</b>		
Average number of full-time equivalent employees in the year - Charitable Activities	12	11
<b>Total Paid employees</b>	<b>12</b>	<b>11</b>

**7. Defined contribution pension scheme**

The charity operates a defined contribution pension scheme to fulfil its statutory obligations. Its chosen provider is the National Employment Savings Trust (NEST).

	2021	2020
<b>8. Tangible Fixed Assets</b>		
<b>Addition</b>		
Fixtures, Fittings and Equipment - B/Fwd	21,270	21,270
<b>Total Addition</b>	<b>21,270</b>	<b>21,270</b>
<b>Depreciation</b>		
Less Acc Depn on Fixtures, Fittings and Equipment - B/Fwd	(15,484)	(15,484)
Less Acc Depn on Fixtures, Fittings and Equipment - Charged in the year	(5,786)	(3,336)
<b>Total Tangible Fixed Assets</b>	<b>-</b>	<b>2,450</b>

**9. Notes to Tangible Fixed Assets**

At the end of the 2016/17 year, the front outside area of the pre-school received a new spongy rubber surface and built-in sandpit.

# Unaudited Financial Statements

Little Acorns (Colleton) Pre-School CIO  
For the year ended 31 August 2021

Prepared by PAW Consulting Limited

# Contents

- 3 Information**
- 4 Independent Examiners' Report To The Trustees**
- 5 Statement of Financial Activity**
- 6 Balance Sheet**
- 7 Notes to the Financial Statements**

# Information

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2021

### Address

ABC Building  
Colleton Drive  
Twyford  
Berkshire RG10 0AX

### Trustees

Kirsty McIlwee  
Lisa Marsters(Resigned 12/11/2020)  
Bryony Ryan(Resigned 12/11/2020 )  
Jamie Hindle-Mcmorris (Resigned 12/11/2020 )  
Joanna Blunden  
Jatinder Dhanoa (Resigned 12/11/2020 )  
Heather Isherwood (Appointed 24 February 2021)  
Phillipa Irving (Appointed 12 November 2020)  
Samantha Davies (Appointed 12 November 2020)

### Bankers

Metro Bank  
201 Broad Street  
Reading  
Berkshire RG1 7QA

### Independent Examiner

Paul Worthington ACMA ACA ATT (Fellow) CTA  
PAW Consulting Ltd  
Chartered Accountants  
Unit 4, City Limits  
Danehill  
Reading  
Berkshire RG6 4UP

# Independent Examiners' Report To The Trustees

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2021

I report to the Trustees on the accounts of Little Acorns (Colleton) Pre-School CIO registered charity number 1189027 for the year ended 31 August 2021 which are attached

### **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 my 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 particular matters have come to my attention.

### **Basis of independent examiner's report**

My 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 my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature.....

Name: Paul Andrew Worthington ACA ACMA ATT CTA

Relevant professional qualification or body: Institute of Chartered Accountants of England and Wales (ICAEW)

Address: PAW Consulting Ltd, Unit 4 City Limits, Danehill, Reading, Berkshire RG6 4UP

27 November 2021

# Statement of Financial Activity

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2021

	NOTES	2021	2020
<b>Incoming Resources</b>			
<b>Incoming Resources From Charitable Activities</b>			
Council Funding		158,213	145,281
Fees and After School Club		69,880	70,031
Grants		5,469	19,694
<b>Income From Fundraising and Investments</b>			
Admin Deposits		348	950
Fundraising		1,208	2,786
Interest Income		31	54
<b>Total Income From Fundraising and Investments</b>		<b>1,588</b>	<b>3,790</b>
<b>Total Incoming Resources</b>		<b>235,150</b>	<b>238,796</b>
<b>Resources Expended</b>			
Operating Costs (Note 2)		25,186	13,908
Premises Costs (Note 3)		14,851	10,056
Staff Costs (Note 4)		218,567	190,740
Fundraising costs		-	101
Legal and Professional Fees		1,906	1,632
Depreciation		2,450	3,336
Finance Charges		30	30
<b>Total Resources Expended</b>		<b>262,991</b>	<b>219,803</b>
<b>Net incoming/(outgoing) resources</b>		<b>(27,841)</b>	<b>18,993</b>
	NOTES	2021	2020
<b>Movement in Funds</b>			
<b>Brought Forward</b>			
Total Funds Brought Forward		109,687	90,694
<b>Total Brought Forward</b>		<b>109,687</b>	<b>90,694</b>
Net income/ (outgoing) resources		(27,841)	18,993
<b>Carried Forward</b>			
Total Funds Carried Forward		81,846	109,687
<b>Total Carried Forward</b>		<b>81,846</b>	<b>109,687</b>

The Charity has no restricted or endowment funds, all funds are therefore unrestricted

# Balance Sheet

## Little Acorns (Colleton) Pre-School CIO As at 31 August 2021

	NOTES	31 AUG 2021	31 AUG 2020
<b>Fixed Assets</b>			
<b>Tangible assets (Note 8)</b>			
Fixtures and fittings		-	2,450
<b>Total Tangible assets (Note 8)</b>		-	<b>2,450</b>
<b>Total Fixed Assets</b>		-	<b>2,450</b>
<b>Current assets</b>			
Debtors		5,338	4,129
Cash at bank and in hand		125,340	150,035
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Prepayments		1,395	1,345
<b>Total Prepayments and accrued income</b>		<b>1,395</b>	<b>1,345</b>
<b>Creditors: amounts falling due within one year</b>			
Other creditors		5,745	1,229
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Accruals		960	720
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<b>Total assets less current liabilities</b>		<b>81,846</b>	<b>109,687</b>
<b>Net Assets</b>		<b>81,846</b>	<b>109,687</b>
<b>Funds of the Charity</b>			
Unrestricted Funds		81,846	109,687
<b>Total Funds of the Charity</b>		<b>81,846</b>	<b>109,687</b>

Signed on behalf of all the trustees ..... H. Sherwood ..... 27 November 2021

Print name of trustee

..... Heather Sherwood .....

# Notes to the Financial Statements

## Little Acorns (Colleton) Pre-School CIO For the year ended 31 August 2021

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##### Tangible fixed assets for use by Charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt and depreciated at the rate of 25% per year on a straight line basis.

	2021	2020
<b>2. Operating Costs</b>		
Admin and Compliance Costs	4,589	518
Equipment Leasing	266	398
Equipment Repairs and Renewels	1,573	656
Extra-curricular Activities	374	994
Food Provisioning	1,539	1,546
Postage, Printing & Stationery	567	691
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Telephone & Internet	813	1,480
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	2021	2020
<b>3. Premises Costs</b>		
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Staff Uniforms	215	33
Training	1,900	1,781
Wages and Salaries	203,755	178,544
<b>Total Staff Costs</b>	<b>218,567</b>	<b>190,740</b>
	2021	2020
<b>5. Details of certain items of expenditure</b>		
Fees paid for examination of the accounts	600	600
	2021	2020
<b>6. Paid employees</b>		
Average number of full-time equivalent employees in the year - Charitable Activities	12	11
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**7. Defined contribution pension scheme**

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	2021	2020
<b>8. Tangible Fixed Assets</b>		
<b>Addition</b>		
Fixtures, Fittings and Equipment - B/Fwd	21,270	21,270
<b>Total Addition</b>	<b>21,270</b>	<b>21,270</b>
<b>Depreciation</b>		
Less Acc Depn on Fixtures, Fittings and Equipment - B/Fwd	(15,484)	(15,484)
Less Acc Depn on Fixtures, Fittings and Equipment - Charged in the year	(5,786)	(3,336)
<b>Total Tangible Fixed Assets</b>	<b>-</b>	<b>2,450</b>

**9. Notes to Tangible Fixed Assets**

At the end of the 2016/17 year, the front outside area of the pre-school received a new spongy rubber surface and built-in sandpit.