

Trustees Report for year 2024 -2025

1. Chairs Report

Report of the Trustees for the year ending 31 August 2025

The Committee and Trustees of Acorn Pre-School & The Mighty Oaks present their annual report and accounts for the year ended 31 August 2025 and confirm they comply with all the requirements.

OUR AIMS

We operate under a Constitution dated 20 July 2022.

We work within the Early Years Foundation Stage Framework. Our aims are:

- To provide the community of Shefford with inclusive high quality Pre-School education and Wrap Around Care. Where all members are heard, feel respected and valued as individuals, regardless of gender, culture, race, religion or ability.
- To provide a safe, fun, stimulating, caring and nurturing environment where children can learn through play-based activities.
- To encourage children to take part in a wide variety of activities and provide high quality foundations in learning to help them develop a love of learning that will last a lifetime.
- To support children as they develop their social skills, sharing, negotiating and understanding their own and others' feelings. We support their growing independence, confidence and belief in themselves.
- To recognise children as individuals and value their uniqueness, responding to their interests and supporting their specific learning and developmental needs.
- To work in partnership with parents, valuing parents' inputs and sharing insights of their child's learning and development. To work in partnership with parents; being approachable, friendly.
- To continually evaluate and improve the service we provide.

OUR ETHOS AND POLICIES

OUR ETHOS: working together to give children a lifelong love of learning, in a caring, all inclusive, going that extra mile, flexible environment that serves our local community.

Acorn Pre-School & The Mighty Oaks is a charity which seeks to benefit the public through the pursuit of its aims. Our fees are set at a level to ensure financial viability ensuring we can offer a service to as many members of our local community as possible.

We welcome pupils from all backgrounds. Our admission process is documents in our Admission policy. We are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. We make reasonable adjustments to meet the needs of staff or pupils who are or become disabled or are at a disadvantage.

We are committed to safeguarding and promoting the welfare of our pupils and expect and ensure all staff and volunteers to share this commitment.

Pre-School parents / carers are given regular information about their children's social and academic progress through Tapestry and parent consultation meetings, in addition to end of year reports and 2 year and an interim report after their first term in attendance, as well as baseline assessments at the start of each term. We maintain regular contact with parents throughout the year through informal contacts and through our newsletters and school communications. Pre-School children are all assigned a Key Worker. Our Wrap Around Care children also have children's working groups who feedback on activities and suggest ideas for future planning. Wrap Around Care also produces a parent /carer newsletter giving information and photos about what has been happening each half term in the clubs.

OUR POLICIES

As members of the Early Years Alliance, we have access to support and the best interpretation of the latest legislation and guidance. Policies are drafted passed to staff to review, provide feedback and approval before being issued to parents for consultation and feedback. The draft policies are then reviewed by the Committee and Trustees together with any feedback received before being adopted and published.

We also have procedures which follow a similar adopted process but can be adopted quickly and therefore implemented without consultation, although the new procedures are brought to the attention of parents where appropriate and their views sought and can influence procedures.

STRUCTURE AND MANAGEMENT

The Committee members are our charity trustees, they are responsible for the overall management and control of the organisation, they meet at least six times a year. The Business Manager is responsible for the day-to-day management of the accounts and the review of matters arising. The Education Manager is responsible for the day-to-day management of the education staff, the learning, development, safeguarding, ensuring compliance with the Early Years Foundation Stage and related legislation and guidance. Committee members give their time voluntarily for the roles they hold, apart from the Business Manager and Education who are employed by the organisation and approved to be Trustees by the Charities Commission.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Fundraising

There have been various activities throughout the year, these include the Annual Duck Race, Happy School Bag, stalls at local events, support from local business who place advertising boards on our fence. All these events have been very well supported by our staff, parents and the community of Shefford. This year's Duck Race raised a fantastic £3,122.77 which was able to be used to replace the broken utility area within in the classroom.

2. Managers Report

Acorn Pre-School - Academic and Curriculum Report

This year has been busy, we were fuller than ever in September 2024, a record. This is put down to the expansion of funding that came in in April 2024 and September 2024. Many children did upwards of 15 hours.

This year we were also able to introduce Wellcomm, a language and communication assessment tool to assess the children's level of understanding and communication. From each child's assessment learning opportunities

were developed to extend their understanding and communication. This program was run in conjunction with our Lift off to Language program. Communication and Language is a key area we identified as needing development for our children. By the end of the year, we were able to see real progress in all our children, with some children really benefiting from the programs and moving from below age-related expectations to either age related expectations or in some cases above age related expectations.

Children's progress through the Curriculum was consistent. Our working practices quickly identified children needing referrals for Special Educational Needs or Speech and Language, we were able to work with parents and teams to support these children including additional support, inclusion funding and an Educational Health Care Plan.

We were able to work with our children who were transferring to enable visits to their new setting and new settings teachers visiting us to have a handover of information about the children and meet the children in a setting they were familiar with.

The introduction of the Climate Sustainability Action Plan was also able to encompass activities already being done, as well as add a greater emphasis on the Climate and the world around us and the impact the children have it.

Wrap Around Care

April 2025 saw the introduction of "Free Breakfast Clubs" for primary aged children for 30mins. Shefford Lower School Free Breakfast Club starts at 8.20am. This has had a small impact on our breakfast club numbers. We have a core number of children that start at 7.30am, also being flexible and offering ad hoc and short notice booking has meant we are offering a different service to the community. Expansion of the times of the Free Club will clearly have a knock-on effect, why pay for a service you can get for free? The Government policy has meant that schools are pushed to run these themselves as this is how funding can be cost effective. After School Club numbers remain high, the policy of keeping some emergency ad hoc spaces is appreciated by parents, however with the reduced numbers for breakfast club the number of permanently available ad hoc sessions has been reduced on some sessions, as permanent bookings give more financial certainty.

The Mighty Oaks reward charts have been popular with the children and has had a positive impact on behaviour; years groups are working together gain point to win the ability to "spend" their points at the end of each half term.

Links with the Community

We have worked hard over the last 12 months strengthening our links with the community of Shefford. Our children have been on trips to the local church, Remembrance Day ceremony, enjoyed trips to the library and we have built fantastic relationships with Oak Manor Care Home. We have enjoyed many visits to the care home and the children have gained valuable experiences from our intergenerational play. We are looking forward to continuing these relationships over the coming 12 months. We have also been able to continue the relationship with the head of Early Years at Shefford Lower School to help ensure our children leaving to join Shefford Lower School have great transitions, and opportunities to visit and know the environment beforehand. We have also established a Community Link with the Deputy Head of Shefford Lower School, in order that wider topics and collaborations can be established.

3. FINANCIAL REPORT

OUR FINANCES

The way we record and report our finances changed this year due to Charity reporting requirements for the level of income. The SORP and year end summary has been submitted for review by Amy Hancock at Hancock and Hasting Ltd, a firm of Accountants and Auditors. Who holds the required qualifications set by the Charities Commission. The yearly financial abridged summary shows:

Income to 31 August 2025

Funding & Fees	£283,867.78
Fundraising	£5,734.83
Other income	£13,565.91
Interest on investments	£644.90
Total Income	£303,813.42

Expenditure to 31 August 2025

WAGES TOTAL	£238,822.30
OFFICE	£20,087.58
PREMISES	£28,933.85
LEARNING/PLAY	£4,938.17
SUBSCRIPTIONS	£825.88
TRAINING & DEV	£2,328.75
FUNDRAISING	£2,372.67
UNIFORM	£1,201.10
EYPP	£4,403.42
MISC	£223.50
Total Payments	£304,137.22

Summary

Total Bank Account balances 1.9.2024	£52,433.69
Total Bank Account balances 31.8.2025	£52,152.89
Uncleared lodgements	
Uncleared payments	
Bank Balance Profit / Loss year 2024-2025	-£280.80

Income	£303,813.42
Payments	£304,137.22
Income over payments Profit /Loss 2024-2025	-£323.80
Carried forward to Next Year	-£323.80

Reserves and Financial Health

The trustees review the financial reports, budgets and spend against budget together with a monthly cash flow analysis as part of the effective management of the Pre-School and Wrap around care. Each month the Chairperson, Manager and Treasurer sign off the monthly reports together with the income and expenditure records.

The closing balance of our Accounts:	£52,152.89
The closing value of our tangible assets and equipment, was	£29,000.00
The closing value of our property (building and grounds):	£309,000.00.

Interpretation based on the figures

Whilst there was an overspend of £323.80 and debts carried forward to the next financial year of £702.75 from 3 families, 2 of which had payment plans in place and 1 family with a balance of £20.10 who had been advised no further bookings would be accepted unless the balance was cleared (the balance was cleared on 5 September), the trustees consider that given the strength of the charity's balance sheet, the stable cash flow from numbers of pupils, the ongoing popularity of Pre-School, the overall financial health is good. The continued scrutiny of the accounts, careful budgeting and forecasting will ensure the stability of the charity. Trustees are aware of the ongoing political debate and campaigns around the underfunding of the Early Years sectors and the political push for Early Years from 9 months to be delivered by Schools is of concern. Our continued good reputation and knowledge of the local community and links with the local community have helped ensure that we are seen as a good choice for children. We will continue to focus on this, offer value for money, providing high quality Early Years Education and care for children and support to families to ensure our continued existence.

SUMMARY

It has been another busy year with lots of political focus on Early Years Education and Wrap Around Care. We have worked hard on the financial and business side to ensure on continued sustainability. On the education and care side we have received great feedback from parents as well as seeing progress for our most disadvantaged children and children SEN children which has been remarked upon by parents and support services. The coming year will bring challenges with changes to inspections due in November and our inspection due within the next 6-12 months. Staff remain committed to achieving the best outcomes for all, within a fun, positive and supportive environment for all.

The support from the new tenants at the pub who host our Duck Race has ensured that this event will continue to be hosted and with the enthusiasm and support to make this event even bigger and better.

Acorn Pre-School & The Mighty Oaks		Charity No	1200985	
		Company No		
Annual accounts for the period				
Period start date	01/09/2024	To	Period end date	31/08/2025

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01		-	-	-	-
Charitable activities	S02	294,634	7,825	-	302,459	-
Other trading activities	S03	2,091	-	-	2,091	-
Investments	S04	645	-	-	645	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	3,650	-	-	3,650	-
Total	S07	301,020	7,825	-	308,845	-
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	2,373	-	-	2,373	-
Charitable activities	S09	293,940	7,825	-	301,765	-
Separate material expense item	S10	-	-	-	-	-
Other	S11	9,080	-	-	9,080	35
Total	S12	305,393	7,825	-	313,218	35
Net income/(expenditure) before tax for the reporting period	S13	- 4,373	-	-	- 4,373	- 35
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 4,373	-	-	- 4,373	- 35
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	- 4,373	-	-	- 4,373	- 35
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	385,539	-	-	385,539	-
Net movement in funds	S22	381,166	-	-	381,166	35
Reconciliation of funds:						
Total funds brought forward	S23	4,965	-	-	4,965	5,000
Total funds carried forward	S24	386,131	-	-	386,131	4,965

Charity Name: Acorn Pre-School & The Mighty Oaks		Charity No	1200985
		Company No	
Annual accounts for the period	Period start date: 01/09/2024		To period end date: 31/08/2025
Section B			
Balance sheet			

			Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
Guidance note			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	328,920	-	-	328,920	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	328,920	-	-	328,920	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	5,031	-	-	5,031	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	52,180	-	-	52,180	4,935
Total current assets		B10	57,211	-	-	57,211	4,935
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	57,211	-	-	57,211	4,935
Total assets less current liabilities		B13	386,131	-	-	386,131	4,935
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	386,131	-	-	386,131	4,935
Funds of the Charity							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	-	-	-	-
Unrestricted funds		B19	386,131	-	-	386,131	4,935
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	386,131	-	-	386,131	4,935


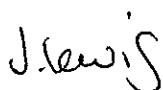
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

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

Print Name	Date of approval dd/mm/yyyy
LYNDESEY BLACK	14/11/25
JACQUELINE LEWIS	14/11/25

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

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* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	
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1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated _____

Note 2

Accounting policies

2.2 INCOME

Recognition of Income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Income from interest,	This is included in the accounts when receipt is probable and the amount receivable can	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>

royalties and dividends	be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes*	No*	N/a*
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes*	No*	N/a*
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.4 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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a	Yes*	No*	N/a*

	maturity date of less than 1 year are treated as current asset investments	<table border="1"> <tr> <td></td> <td></td> <td>✓</td> </tr> </table>			✓			
		✓						
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table border="1"> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td></td> <td></td> <td>✓</td> </tr> </table>	Yes*	No*	N/a*			✓
	Yes*	No*	N/a*					
		✓						
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table border="1"> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Debtors	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table border="1"> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td></td> <td></td> <td>✓</td> </tr> </table>	Yes*	No*	N/a*			✓
	Yes*	No*	N/a*					
		✓						
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<table border="1"> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>✓</td> <td></td> <td></td> </tr> </table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	<table border="1"> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td></td> <td></td> <td>✓</td> </tr> </table>	Yes*	No*	N/a*			✓
	Yes*	No*	N/a*					
		✓						
	They are valued at fair value except where they qualify as basic financial instruments.	<table border="1"> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td></td> <td></td> <td>✓</td> </tr> </table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	<table border="1" style="height: 100px; width: 100%;"> <tr> <td></td> </tr> </table>							

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Charitable activities:	Funding and fees	288,899	7,825	-	296,724	-
	Duck Race	3,277	-	-	3,277	-
	Other fundraising	2,458	-	-	2,458	-
	Other	-	-	-	-	-
	Total	294,634	7,825	-	302,459	-
Other trading activities:	Uniform sales	661	-	-	661	-
	Childrens Centre share of premises costs	1,430	-	-	1,430	-
	Other	-	-	-	-	-
	Total	2,091	-	-	2,091	-
Income from investments:	Interest income	645	-	-	645	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		645	-	-	645	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	3,650	-	-	3,650	-
	Total	3,650	-	-	3,650	-
TOTAL INCOME		301,020	7,825	-	308,845	-

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Charity 1200985 took over all assets from charity 1042353 on 1 September 2024

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1	EYPP	6,229
Government grant 2	DAF Funding	1,596
Government grant 3		-
Other		-
	Total	7,825

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations		-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	2,373	-	-	2,373	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	2,373	-	-	2,373	-	-	-	-
Expenditure on charitable activities:								
Charitable activities	293,940	7,825	-	301,765	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	293,940	7,825	-	301,765	-	-	-	-
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Depreciation	9,080	-	-	9,080	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	9,080	-	-	9,080	-	-	-	-
TOTAL EXPENDITURE	305,393	7,825	-	313,218	-	-	-	-

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

This year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Last year: Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C	Notes to the accounts
-----------	-----------------------

Note 10 **Details of certain types of expenditure**

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
194,867	-
31,268	-
12,687	-
-	-
238,822	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

NA

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

NA

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

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

0

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management

This year £	Last year £
74,814	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	11	-
Governance	-	-
Other	-	-
Total	11	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	0
Last year	0

Please state the legal authority or reason for making the payment

This year	0
Last year	0

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

--	--

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	12,687	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Section C
Notes to the accounts
(cont)
Note 14
Tangible fixed assets
Please complete this note if the charity has any tangible fixed assets
14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	309,000	-	29,000	338,000
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	309,000	-	29,000	338,000

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate		50 years SL		10 years SL	

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	6,180	-	2,900	9,080
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	6,180	-	2,900	9,080

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	302,820	-	26,100	328,920

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

This year

Last year

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

	This year £	Last year £
	5,031	-
	-	-
	-	-
Total	5,031	-

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

	This year £	Last year £
	5,031	-
	-	-
	-	-
Total	5,031	-

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
52,180	-
-	-
52,180	-

Section C

Notes to the accounts

(cont)

Note 25 Fair value of assets and liabilities

	This year	Last year
<p>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>	<p>Credit is rarely used to purchase item. Debts - money owed by services uses is monitored closely and contracts allow for late payment penalties being added and the withdrawal of services. Withdrawal of services is a decision made in conjunction with Education staff to ensure the safeguarding of children balanced against increase of debt, services are withdrawn to ensure debt liabilities are reduced for families. Debts owed by Central Bedfordshire Council as agents for the Childrens Centre who sublet and share key premises expenses, have been escalated within the Council and our additional support has been withdrawn.</p>	
<p>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>	<p>CBC re Children's Centre - £4702.73</p> <p><u>Parents</u></p> <p>Gale - £20.10</p> <p>McNaught - £307.95</p>	

Section C

Notes to the accounts

(cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
EYPP	R	to meet the needs of individual children	-	6,229	6,229	-	-	-
DAF	R	to meet the needs of individual children	-	1,596	1,596	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			-	7,825	7,825	-	-	-

Yes* No*

Fund balances carried forward include assets and liabilities denominated in a foreign currency

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

Section C
Notes to the accounts
(cont)
Note 28
Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

--

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

Acorn Pre-School & The Mighty Oaks

On accounts for the year
ended

31 August 2025

Charity no
(if any)

1200985

Set out on pages

1 to 29

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2025.

Responsibilities and
basis of report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Amy Hancock

Date:

14/11/2025

Name:

Amy Hancock FCCA

Relevant professional
qualification(s) or body
(if any):

ACCA

Address:	Suite 2, Ashton Square Business Centre
	22 Ashton Square, Dunstable
	Beds, LU6 3SN

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.