

# LITTLE ACORNS PRE-SCHOOL

England & Wales · Charity number 516523

## Details

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Other names	BROUGHTON VILLAGE COMMUNITY PLAYGROUP, LITTLE ACORNS (BROUGHTON VILLAGE), LITTLE ACORNS
Status	Registered
Legal form	Other
Registered	1985-06-05
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Little Acorns Pre-School Brigg Road Broughton Brigg DN20 0JW
Phone	01652655128
Email	<a href="mailto:littleacornspreschool@live.co.uk">littleacornspreschool@live.co.uk</a>

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE BY:- (A) PROVIDING SAFE AND SATISFYING GROUP PLAY IN WHICH PARENTS HAVE THE RIGHT TO TAKE PART. (B) ENCOURAGING OTHER CHARITABLE ACTIVITIES THROUGH WHICH PARENTS MAY HELP THE CHILDREN. (C) FURTHERING THE AIMS OF THE PRE-SCHOOL PLAYGROUPS ASSOCIATION.

**Activities:** Provide local pre-school education for 2 - 5 years old in the village. The charity employs playgroup staff in proportions required to fulfil the legal requirements for pre-school education.

## Classification

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

## Geography

- North Lincolnshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£228,983	£215,070	-	-
2023-08-31	£195,119	£194,564	-	-
2022-08-31	£143,000	£149,383	-	-
2021-08-31	£162,939	£159,640	-	-
2020-08-31	£167,839	£168,419	-	-

## Trustees

Name	Role	Appointed
Lindsay Howson	Chair	2016-10-19
Clare Sterling		2026-01-05
Katie Holmes		2022-10-10
Kelly Gouldthorpe		2017-10-16
RACHEL PORTESS		2019-10-01
Sophie Berko		2025-04-29

**LITTLE ACORNS PRE-SCHOOL**

England & Wales - Charity number 516523

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# Accounts

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## Trustees' Annual Report for the period

From **1<sup>st</sup> September 2023** Period start date  
Period end date

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

Charity name: **Little Acorns Pre-School**

Charity registration number: **516523**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>The main objectives are to offer a safe and nurturing setting for pre-school children where their learning and development is supported and enhanced through play.</b>
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	<b>To provide pre-school education for 2-5 year olds within the locality.</b>  <b>Fundraisers such as Christmas/leavers parties/concerts/to raise funds for the setting.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The charity employs pre-school staff in proportions required to fulfil legal requirements.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
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## 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	<p><b>We have supported one new member of staff in achieving their apprenticeship.</b></p> <p><b>Little Acorns has continued to offer parents open chatter mornings so that they can develop communication skills with their children, this is supported by the offer of resources from the communication trolley which children and parents can take home and explore together.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The financial year has ended on a positive note with a profit rather than a deficit. This will be beneficial in the coming year given the increase in expenses such as wages, national insurance contributions, council tax etc.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>We currently have a sufficiency fund to ensure the pre-school could continue to operate for 3 months with no income.</b>
Amount of reserves held	Para 1.22	<b>£92k</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### 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	<b>The principle sources of funds are fees and government funding for fees.</b>  <b>Little Acorns have fundraising events such as Christmas parties and concerts. We have also held a bingo evening and coffee morning this year.</b>  <b>Local grants have also supported the pre-school and enabled the updating of toys/resources/play areas.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<b>The ongoing cost of living crisis has had an impact and Little Acorns are working hard to raise funds/manage spending to enable the setting to continue to provide a high standard pre-school for the local community.</b>
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution – Pre-School Learning Alliance</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Registered Charity</b>
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	<b>Elected by Committee of parents.</b>

### 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	<b>All committee members follow a strict induction process including DBS checks, safeguarding training and induction to the setting.</b>  <b>Members undertake safeguarding training on an annual basis.</b>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Little Acorns Pre-School
Other name the charity uses	
Registered charity number	516523
Charity's principal address	

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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Lindsey Howson	Chairperson		
2	Laura Rayner	Vice Chairperson		
3	Kelly Gouldthorpe	Secretary		
4	Katie Holmes	Treasurer		
5	Amy Argent	Vice Treasurer		
6	Rachel Portess	Fundraiser		
7	Jane King	Fundraiser		
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20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

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

### Additional information (optional)

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

Type of adviser	Name	Address

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

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

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

Signed on behalf of the charity's trustees

Signature(s)	<i>KH</i>	
Full name(s)	KATIE HOLMES	
Position (eg Secretary, Chair, etc)	TREASURER	
Date	25/6/2025	





**Annual accounts for the period**

Period start date

**01/09/2023**

To

Period end date

**31/08/2024**

**Section A**

**Statement of financial activities**

Guidance Notes

Recommended categories by activity

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
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**Incoming resources (Note 3)**

Income and endowments from:

Donations and legacies

S01	194,104	-	-	194,104	194,214
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Charitable activities

S02	-	-	-	-	-
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Other trading activities

S03	33,545	-	-	33,545	627
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Investments

S04	1,334	-	-	1,334	278
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Separate material item of income

S05	-	-	-	-	-
-----	---	---	---	---	---

Other

S06	-	-	-	-	-
-----	---	---	---	---	---

**Total**

S07	228,983	-	-	228,983	195,119
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**Resources expended (Note 6)**

Expenditure on:

Raising funds

S08	-	-	-	-	-
-----	---	---	---	---	---

Charitable activities

S09	215,070	-	-	215,070	194,564
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Separate material item of expense

S10	-	-	-	-	-
-----	---	---	---	---	---

Other

S11	-	-	-	-	-
-----	---	---	---	---	---

**Total**

S12	215,070	-	-	215,070	194,564
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**Net income/(expenditure) before investment gains/(losses)**

S13	13,913	-	-	13,913	555
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Net gains/(losses) on investments

S14	-	-	-	-	-
-----	---	---	---	---	---

**Net income/(expenditure)**

S15	13,913	-	-	13,913	555
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**Extraordinary items**

S16	-	-	-	-	-
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**Transfers between funds**

S17	-	-	-	-	-
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**Other recognised gains/(losses):**

Gains and losses on revaluation of fixed assets for the charity's own use

S18	-	-	-	-	-
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Other gains/(losses)

S19	-	-	-	-	-
-----	---	---	---	---	---

**Net movement in funds**

S20	13,913	-	-	13,913	555
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**Reconciliation of funds:**

Total funds brought forward

S21	122,695	-	-	122,695	122,140
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**Total funds carried forward**

S22	136,608	-	-	136,608	122,695
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1990	130 000	-	-	130 000	130 000
1991	155 000	-	-	155 000	155 000
1992	170 000	-	-	170 000	170 000
1993	185 000	-	-	185 000	185 000
1994	200 000	-	-	200 000	200 000

1990	-	-	-	-	-
1991	-	-	-	-	-
1992	10 000	-	-	10 000	10 000
1993	10 000	-	-	10 000	10 000
1994	10 000	-	-	10 000	10 000

1990	100 000	-	-	100 000	100 000
1991	100 000	-	-	100 000	100 000
1992	100 000	-	-	100 000	100 000
1993	100 000	-	-	100 000	100 000
1994	100 000	-	-	100 000	100 000

1990	100 000	-	-	100 000	100 000
1991	100 000	-	-	100 000	100 000
1992	100 000	-	-	100 000	100 000
1993	100 000	-	-	100 000	100 000
1994	100 000	-	-	100 000	100 000

1990	100 000	-	-	100 000	100 000
1991	100 000	-	-	100 000	100 000
1992	100 000	-	-	100 000	100 000
1993	100 000	-	-	100 000	100 000
1994	100 000	-	-	100 000	100 000

Увеличение от инфля:


1990	100 000	-	-	100 000	100 000
1991	100 000	-	-	100 000	100 000
1992	100 000	-	-	100 000	100 000
1993	100 000	-	-	100 000	100 000
1994	100 000	-	-	100 000	100 000

Увеличение от инфля:

LITTLE ACORNS PRE-SCHOOL		Charity No	516523
		Company No	
Annual accounts for the period	01/09/2023	31/08/2024	
<b>Section B Balance sheet</b>			

	Guidance note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	7,697	-	-	7,697	10,433
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	7,697	-	-	7,697	10,433
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	1,247	-	-	1,247	2,253
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	175,481	-	-	175,481	138,958
<b>Total current assets</b>	B10	176,728	-	-	176,728	141,211
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	47,817	-	-	47,817	28,948
<b>Net current assets/(liabilities)</b>	B12	128,911	-	-	128,911	112,263
<b>Total assets less current liabilities</b>	B13	136,608	-	-	136,608	122,696
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14	-	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	136,608	-	-	136,608	122,696
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	136,608	-	-	136,608	122,696
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
<b>Total funds</b>	B22	136,608	-	-	136,608	122,696

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

Signature	Print Name	Date of approval dd/mm/yy
	KATE HOLMES	24/6/25



## 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\*  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.\*

\* -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 the accounting policies adopted are those outlined in note { }.

Yes\*  \* -Tick as appropriate

No\*

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<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 FRS 102 SORP.</i>	

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*  \* -Tick as appropriate

No\*

*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 errors have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*  \* -Tick as appropriate

No\*

*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

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
<b>Offsetting</b>	<p>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.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
<b>Legacies</b>	<p>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).</p> <p>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.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
<b>Tax reclaims on donations and gifts</b>	<p>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.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
	<p>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.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
	<p>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'.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
	<p>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.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
<b>Donated services and facilities</b>	<p>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.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
	<p>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.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/a <input type="checkbox"/></p>
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>
	<p>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.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/a <input checked="" type="checkbox"/></p>



<b>Settlement of insurance claims</b>	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.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	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.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Governance and support costs</b>	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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	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.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Redundancy cost</b>	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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Deferred income</b>	The charity made no redundancy payments during the reporting period.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Creditors</b>	No material item of deferred income has been included in the accounts.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Provisions for liabilities</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Basic financial instruments</b>	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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>2.4 ASSETS</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Intangible fixed assets</b>	They are valued at cost.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Heritage assets</b>	The depreciation rates and methods used are disclosed in note 9.2.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Investments</b>	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 9.5	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	They are valued at cost.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Debtors</b>	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 9.6.1.4.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Debtors</b>	They are valued at cost.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Debtors</b>	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 <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Debtors</b>	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Debtors</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Debtors</b>	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.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Debtors</b>	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Debtors</b>	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.	Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>



**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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**



## Note 3

## Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	227,249	-	-	227,249	194,214
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	227,249	-	-	227,249	194,214
Charitable activities:	Uniform sales	400	-	-	400	627
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	400	-	-	400	627
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
Income from investments:	Interest income	1,334	-	-	1,334	278
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
		<b>Total</b>	1,334	-	-	1,334
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
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	-	-	-	-	-
		<b>Total</b>	-	-	-	-
<b>TOTAL INCOME</b>		228,983	-	-	228,983	195,119

## 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)



## Note 4

## Analysis of receipts of government grants

	Description	This year £
Government grant 1		191,582
Government grant 2		-
Government grant 3		-
Other		2,522
	<b>Total</b>	<b>194,104</b>

	Description	Last year £
Government grant 1		159,028
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>159,028</b>

	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>		

The year 1		The year 2	
Government grant 1		Government grant 1	
Government grant 2		Government grant 2	
Government grant 3		Government grant 3	
Other		Other	
Total		Total	

Government grant 1  
Government grant 2  
Government grant 3  
Other

The year 1		The year 2	
Government grant 1		Government grant 1	
Government grant 2		Government grant 2	
Government grant 3		Government grant 3	
Other		Other	
Total		Total	

Government grant 1  
Government grant 2  
Government grant 3  
Other

The year 1		The year 2	
Government grant 1		Government grant 1	
Government grant 2		Government grant 2	
Government grant 3		Government grant 3	
Other		Other	
Total		Total	

Please provide details of any additional conditions and other arrangements relating to grants that have been reported in the table.

The year 1		The year 2	
Government grant 1		Government grant 1	
Government grant 2		Government grant 2	
Government grant 3		Government grant 3	
Other		Other	
Total		Total	

Please give details of other forms of government assistance that which are clearly not directly reported in the table.

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Cost of sales	11,385	-	-	11,385	-	-	-	9,859
Administrative expenses	203,685	-	-	203,685	-	-	-	184,704
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>215,070</b>	-	-	<b>215,070</b>	-	-	-	<b>194,563</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>215,070</b>	-	-	<b>215,070</b>	-	-	-	<b>194,563</b>

## Other information:

## Analysis of expenditure on charitable activities

Analysis	The year		The year		Total
	2018	2017	2018	2017	
<b>Expenditure on charitable activities:</b>					
Cost of sales	11,528	11,528	-	-	23,056
Administrative expenses	202,987	202,987	-	-	405,974
<b>Total expenditure on charitable activities</b>	<b>214,515</b>	<b>214,515</b>	<b>-</b>	<b>-</b>	<b>429,030</b>
<b>Expenditure on the trustee activities:</b>					
Cost of sales	-	-	-	-	-
Administrative expenses	-	-	-	-	-
<b>Total expenditure on trustee activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenditure on charitable and trustee activities</b>	<b>214,515</b>	<b>214,515</b>	<b>-</b>	<b>-</b>	<b>429,030</b>
<b>Other information:</b>					
Analysis of expenditure on charitable activities					
Other information					
<b>TOTAL EXPENDITURE</b>	<b>214,515</b>	<b>214,515</b>	<b>-</b>	<b>-</b>	<b>429,030</b>
Total other expenditure	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Private material items of expenditure	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

**Section C****Notes to the accounts****Note 10**                      **Details of certain items of expenditure****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 audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
434	414
-	-
-	-
409	420

**Details of certain items of expenditures**

Part III

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

The year	The year
1	2
000	000
000	000
000	000
000	000

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example, financial advisor, consultant, accounting services) paid to the independent examiner

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	158,140	137,288
Social security costs	-	-
Pension costs (defined contribution scheme)	4,664	3,738
Other employee benefits	-	-
<b>Total staff costs</b>	<b>162,804</b>	<b>141,026</b>

This year:

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

--

Last year:

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

--

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

--

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	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	-	-

Part 11

Part 11 - Staff Costs

Please complete this note if the charity has any employees.

Part 11 - Staff Costs

This year 2018	Last year 2017
152,140	107,228
4,284	4,158
156,424	111,386

Total staff costs

Salaries and wages  
Social security costs  
Pension costs (defined contribution scheme)  
Other employee benefits

This year

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

--

Last year

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

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £50,000 onwards. If there are no such transactions, please enter '0' in the box provided.

The employees received employee benefits (excluding employer pension costs) for the reporting period of more than £50,000.

--

Band	This year	Last year
£100,000 to £109,999		
£50,000 to £99,999		
£20,000 to £49,999		
£10,000 to £19,999		
£5,000 to £9,999		
£100,000 to £299,999		

This year 2018	Last year 2017

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees see Note 12.

**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	4,664	3,738

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 for 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


for that year. Provide details  
has been determined. If this is different  
a multi-employer plan to fund a defined  
benefit plan, you must also provide  
details on experience of plan and  
benefit details.  
Plan. If this is different for that year,  
and conditions of the multi-employer  
plan, conditions under the plan  
can be used to the plan for other  
plans, the extent to which the plan


that is associated for a defined contribution plan.

13.3 Please complete this section where the entity participates in a multi-employer defined benefit pension plan.

that year, it different  
the reporting entity for that year and  
benefit and the assumptions. If not, for  
entity from the plan's annual or  
Please provide such information as to  
plan.  
contribution plan. If a defined benefit  
scheme is associated for a defined  
Please complete this section for the


or control, as share of the underlying assets and liabilities.

13.4 Please complete this section where the entity participates in a defined benefit pension plan that is subject to


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

	2004	2003
	2	3
	1999 year	1998 year

amount to contributions recognized in the 2004 as an expense

13.5 Please complete this section if a defined contribution pension scheme is reported

defined contribution scheme.

Note 13

defined contribution pension scheme or defined benefit scheme accounted for as a



**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	-	-	-	30,268	30,268
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	30,268	30,268

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

At beginning of the year	-	-	-	19,835	19,835
Disposals	-	-	-	-	-
Depreciation	-	-	-	2,735	2,735
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	22,570	22,570

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	10,433	10,433
Net book value at the end of the year	-	-	-	7,698	7,698



Table 1: Fixed Assets

Please complete this table if the entity has any fixed assets.

At the end of the year

1	2	3	4	5
Building	Office and other equipment	Plant and motor vehicles	Player, manager and equipment	Total
800,000	100,000	-	-	900,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
800,000	100,000	-	-	900,000

At the beginning of the year

Address

Telephone

Director

Manager

At end of the year

Table 2: Depreciation and Impairment

1	2	3	4	5
Depreciation	Impairment	Reversal of impairment	Disposal	Transfer to other categories
80,000	10,000	-	-	-
-	-	-	-	-
80,000	10,000	-	-	-
-	-	-	-	-
-	-	-	-	-
80,000	10,000	-	-	-

At the beginning of the year

Address

Telephone

Director

Manager

At end of the year

Table 3: Net Book Value

Net book value at the beginning of the year

800,000	100,000	-	-	900,000
720,000	90,000	-	-	810,000

Net book value at the end of the year

**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

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
0	0
1,247	2,253
0	0
1,247	2,253

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

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

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
-	-

Section 19

Note 19 Debtors and prepayments

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

19.1 Analysis of debtors

This year	Last year
£	£
0	0
1,247	2,003
0	0
1,247	2,003

Trade debtors

Prepayments and accrued income

Other debtors

Total

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

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

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

Trade debtors

Prepayments and accrued income

Other debtors

Total

**Note 20** Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	47,817	28,948	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>47,817</b>	<b>28,948</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year

**Movement in deferred income account**

	This year £	Last year £
Balance at the start of the reporting period	26,919	30,959
Amounts added in current period	46,079	26,919
Amounts released to income from previous periods	- 26,919	- 30,959
Balance at the end of the reporting period	46,079	26,919

**Note 20**

**Debtors and creditors**

Please complete this note if the charity has any debtors or creditors

**20.1 Analysis of creditors**

Amounts falling due within one year	Amounts falling due within more than one year	
	This year	Last year
£	£	£
Other creditors	-	-
Taxation and social security	-	-
Accounts and deferred income	45,817	38,948
Performance related grants	-	-
Payments received on account for contracts or large creditors	-	-
Rent loans and overdrafts	-	-
Accounts for grants payable	-	-
<b>Total</b>	<b>45,817</b>	<b>38,948</b>

Accounts for grants payable  
 Rent loans and overdrafts  
 Large creditors  
 Payments received on account for contracts or performance related grants  
 Accounts and deferred income  
 Taxation and social security  
 Other creditors

**20.2 Deferred income**

Please complete this note if the charity has deferred income

Please explain the reasons why income is deferred

This year	Last year

Movement in deferred income account  
 Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year	Last year
£	£
48,019	30,919
72,910	30,922
24,019	30,919
27,919	30,919

**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 £
-	-
-	-
175,481	138,958
-	-
175,481	138,958



**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.

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 the trust has any transactions with related parties (other than the trustee) explained in guidance noted below, such transactions should be provided in this area. If there are no transactions to report, please enter "None" in the box for "Trust" if there are transactions to report.

2.8 Trustee remuneration and benefits

This year

None of the trustee 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 trustee 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.

Table with 6 columns: Name of trustee, Legal authority (eg order, governing document), Remuneration, Pension contribution, Retirement provision (as of reporting date), Other, TOTAL. Includes a sub-header 'Amounts paid in benefit value'.

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

Empty box for providing details of remuneration or other employment benefits.

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

TRUE

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

Last year

In the period the charity has paid trustee 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.

Table with 6 columns: Name of trustee, Legal authority (eg order, governing document), Remuneration, Pension contribution, Retirement provision (as of reporting date), Other, TOTAL. Includes a sub-header 'Amounts paid in benefit value'.

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

Empty box for providing details of remuneration or other employment benefits.

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

**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)

TRUE
------

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

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 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.*

--



Last 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 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**

LITTLE ACORNS PRE-SCHOOL

**On accounts for the year ended**

31 AUGUST 2024

**Charity no (if any)**

516523

**Set out on pages**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2024.

**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**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) 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.

\* Please delete the words in the brackets if they do not apply.

**Signed:**

**Date:**

**Name:**

Simon Patrick Davies

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

IFA

**Address:**

JONES BURNS DAVIES

6a STATION ROAD, ECKINGTON, SHEFFIELD, S21 4FX

Empty rectangular box at the top of the page.

**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.**

Large empty rectangular box for providing details of items to disclose.

**LITTLE ACORNS PRE-SCHOOL**

England & Wales - Charity number 516523

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# Accounts

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## Trustees' Annual Report for the period

From: 1<sup>st</sup> September 2022 Period start date  
Period end date

To: 31<sup>st</sup> August 2023

Charity name: Little Acorns Pre-School

Charity registration number: 516523

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>The main objectives are to offer a safe and nurturing setting for pre-school children where their learning and development is supported and enhanced through play.</b>
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	<b>To provide pre-school education for 2-5 year olds within the locality.</b>  <b>Fundraisers such as Christmas/leavers parties/concerts/to raise funds for the setting.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The charity employs pre-school staff in proportions required to fulfil legal requirements.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
-------	--	--

## 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	<p><b>In the 22/23 year, Little Acorns were thrilled and proud to achieve and maintain our Ofsted outstanding status.</b></p> <p><b>We have supported two new members of staff in achieving their apprenticeships.</b></p> <p><b>Little Acorns has continued to offer parents open chatter mornings so that they can develop communication skills with their children, this is supported by the offer of resources from the communication trolley which children and parents can take home and explore together.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The financial year has ended on a positive note with a small profit rather than a deficit.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>We currently have a sufficiency fund to ensure the pre-school could continue to operate for 3 months with no income.</b>
Amount of reserves held	Para 1.22	<b>£91k</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### 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	<p><b>The principle sources of funds are fees and government funding for fees.</b></p> <p><b>Little Acorns have fundraising events such as Christmas parties and concerts.</b></p> <p><b>Local grants have also supported the pre-school and enabled the updating of toys/resources/play areas.</b></p>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	<b>The ongoing cost of living crisis has had an impact and Little Acorns are working hard to raise funds/manage spending to enable the setting to continue to provide a high standard pre-school for the local community.</b>
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Constitution – Pre-School Learning Alliance</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Registered Charity</b>
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	<b>Elected by Committee of parents.</b>

### 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	<b>All committee members follow a strict induction process including DBS checks, safeguarding training and induction to the setting.</b>  <b>Members undertake safeguarding training on an annual basis.</b>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Little Acorns Pre-School
Other name the charity uses	
Registered charity number	516523
Charity's principal address	

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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Lindsey Howson	Chairperson		
2	Laura Rayner	Vice Chairperson		
3	Kelly Gouldthorpe	Secretary		
4	Katie Holmes	Treasurer		
5	Amy Argent	Vice Treasurer		
6	Rachel Portess	Fundraiser		
7	Jane King	Fundraiser		
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**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

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

### Additional information (optional)

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

Type of adviser	Name	Address

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

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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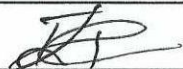

### Other optional information

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## Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	KATIE HOLMES	LINDSAY HOWSON
Position (eg Secretary, Chair, etc)	TREASURER	CHAIR PERSON
Date	27 <sup>th</sup> JUNE 2024	



LITTLE ACORNS PRE-SCHOOL		Charity No (if any)	516523
<b>Annual accounts for the period</b>			
Period start date	01/09/2022	To	Period end date 31/08/2023


**Section A Statement of financial activities**

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	194,214	-	-	194,214	142,648
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	627	-	-	627	343
Investments	S04	278	-	-	278	9
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	195,119	-	-	195,119	143,000
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	194,564	-	-	194,564	149,383
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	194,564	-	-	194,564	149,383
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	555	-	-	555	- 6,383
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	555	-	-	555	- 6,383
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	555	-	-	555	- 6,383
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	122,140	-	-	122,140	128,524
<b>Total funds carried forward</b>	S22	122,696	-	-	122,696	122,141

## Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	10,433	-	-	10,433	13,600
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	<b>10,433</b>	<b>-</b>	<b>-</b>	<b>10,433</b>	<b>13,600</b>
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	2,253	-	-	2,253	2,253
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	138,958	-	-	138,958	137,777
<b>Total current assets</b>		B10	<b>141,211</b>	<b>-</b>	<b>-</b>	<b>141,211</b>	<b>140,030</b>
Creditors: amounts falling due within one year	(Note 20)	B11	28,948	-	-	28,948	31,489
<b>Net current assets/(liabilities)</b>		B12	<b>112,263</b>	<b>-</b>	<b>-</b>	<b>112,263</b>	<b>108,541</b>
<b>Total assets less current liabilities</b>		B13	<b>122,696</b>	<b>-</b>	<b>-</b>	<b>122,696</b>	<b>122,141</b>
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	<b>122,696</b>	<b>-</b>	<b>-</b>	<b>122,696</b>	<b>122,141</b>
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19	122,696		-	122,696	122,141
Revaluation reserve		B20				-	
<b>Total funds</b>		B21	<b>122,696</b>	<b>-</b>	<b>-</b>	<b>122,696</b>	<b>122,141</b>

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

Signature	Print Name	Date of approval dd/mm/yyyy
	KATE HOLMES	27/6/24

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 15 July 2014
- and with\*  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.\*

\* -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;	<input type="text"/>
Disclosure of any uncertainties that make the going concern assumption doubtful;	<input type="text"/>
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.	<input type="text"/>

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ( ).

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

Please disclose:

(i) the nature of the change in accounting policy;	<input type="text"/>
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	<input type="text"/>
(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 FRS 102 SORP.	<input type="text"/>

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

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

Please disclose:

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

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

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

Please disclose:

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

## Note 2 Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>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).</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaim on donations and gifts</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Donated services and facilities</b>	<p>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.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

**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.

Yes	No	N/a
		<input checked="" type="checkbox"/>

**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.

Yes	No	N/a
		<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"/>		

**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
<input checked="" type="checkbox"/>		

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.

Yes	No	N/a
		<input checked="" 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 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 checked="" type="checkbox"/>

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
<input checked="" type="checkbox"/>		

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a
<input checked="" type="checkbox"/>		

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
		<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 checked="" type="checkbox"/>		

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
<input checked="" 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  They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>		

The depreciation rates and methods used are disclosed in note 9.2.

**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 9.5

Yes	No	N/a
		<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
		<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 9.6.1.4.

Yes	No	N/a
		<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
		<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 checked="" type="checkbox"/>

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		<input checked="" type="checkbox"/>

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes	No	N/a
		<input checked="" type="checkbox"/>

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.

Yes	No	N/a
		<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		<input checked="" type="checkbox"/>

**Debtors** 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.

Yes	No	N/a
<input checked="" type="checkbox"/>		

**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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

Note 3

Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £	
<b>Analysis</b>						
<b>Donations and legacies:</b>	Donations and gifts	-	-	-	202	
	Gift Aid	-	-	-	-	
	Legacies	-	-	-	-	
	General grants provided by government/other charities	194,214	-	-	194,214	142,446
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>194,214</b>	<b>-</b>	<b>-</b>	<b>194,214</b>	<b>142,648</b>	
<b>Charitable activities:</b>	Uniform Sales	627	-	-	627	343
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>627</b>	<b>-</b>	<b>-</b>	<b>627</b>	<b>343</b>	
<b>Other trading activities:</b>		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
	Other	-	-	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Income from investments:</b>	Interest income	278	-	-	278	9
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>278</b>	<b>-</b>	<b>-</b>	<b>278</b>	<b>9</b>	
<b>Separate material item of income:</b>		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	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	-	-	-	-	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>195,119</b>	<b>-</b>	<b>-</b>	<b>195,119</b>	<b>143,000</b>	

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)

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1	North Lincolnshire Council	159,028
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>159,028</b>

	Description	Last year £
Government grant 1	North Lincolnshire Council	81,424
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>81,424</b>

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

This year	Last year

*Please give details of other forms of government assistance from which the charity has directly benefited.*

This year	Last year

## Note 6 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Cost of Sales	9,859	-	-	9,859	-	-	-	8,033
Administrative expenses	184,704	-	-	184,704	-	-	-	141,350
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>194,564</b>	-	-	<b>194,564</b>	-	-	-	<b>149,383</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>194,564</b>	-	-	<b>194,564</b>	-	-	-	<b>149,383</b>

Other information:

Analysis of expenditure on charitable activities

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**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 audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
414	350
-	-
-	-
420	420

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	137,288	97,029
Social security costs	-	-
Pension costs (defined contribution scheme)	3,738	6,658
Other employee benefits	-	-
<b>Total staff costs</b>	<b>141,026</b>	<b>103,687</b>

This year:

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

--

Last year:

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

--

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

--

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 personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

**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	3,738	6,658

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 for 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


**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	-	-	-	29,026	29,026
Additions	-	-	-	1,242	1,242
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	30,268	30,268

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>				10% & 20%	

At beginning of the year	-	-	-	15,426	15,426
Disposals	-	-	-	-	-
Depreciation	-	-	-	4,409	4,409
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	19,835	19,835

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	13,600	13,600
Net book value at the end of the year	-	-	-	10,433	10,433

**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

**Total**

This year	Last year
£	£
-	-
2,253.0	2,253.0
-	-
2,253.0	2,253.0

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

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

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

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

**Note 20** Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	28,948	31,489	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>28,948</b>	<b>31,489</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

	This year	Last year
<i>£26,919 received from North Lincolnshire Council is for the Autumn term</i>	<i>£26,919 received from North Lincolnshire Council is for the Autumn term</i>	<i>£30,959 received from North Lincolnshire Council is for the Autumn term</i>

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

	This year £	Last year £
Balance at the start of the reporting period	30,959	14,924
Amounts added in current period	26,919	30,959
Amounts released to income from previous periods	- 30,959	- 14,924
Balance at the end of the reporting period	26,919	30,959

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

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
138,958	137,777
-	-
138,958	137,777

**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.

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.

**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) TRUE

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

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 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.*

Last 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 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**

<b>Report to the trustees</b>	Little Acorns Pre-School		
<b>On accounts for the year ended</b>	31 August 2023	<b>Charity no (if any)</b>	516523
	Set out on pages 1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2023.

**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**

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.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**  **Date:** 27 June 2024

**Name:** Simon Patrick Davies

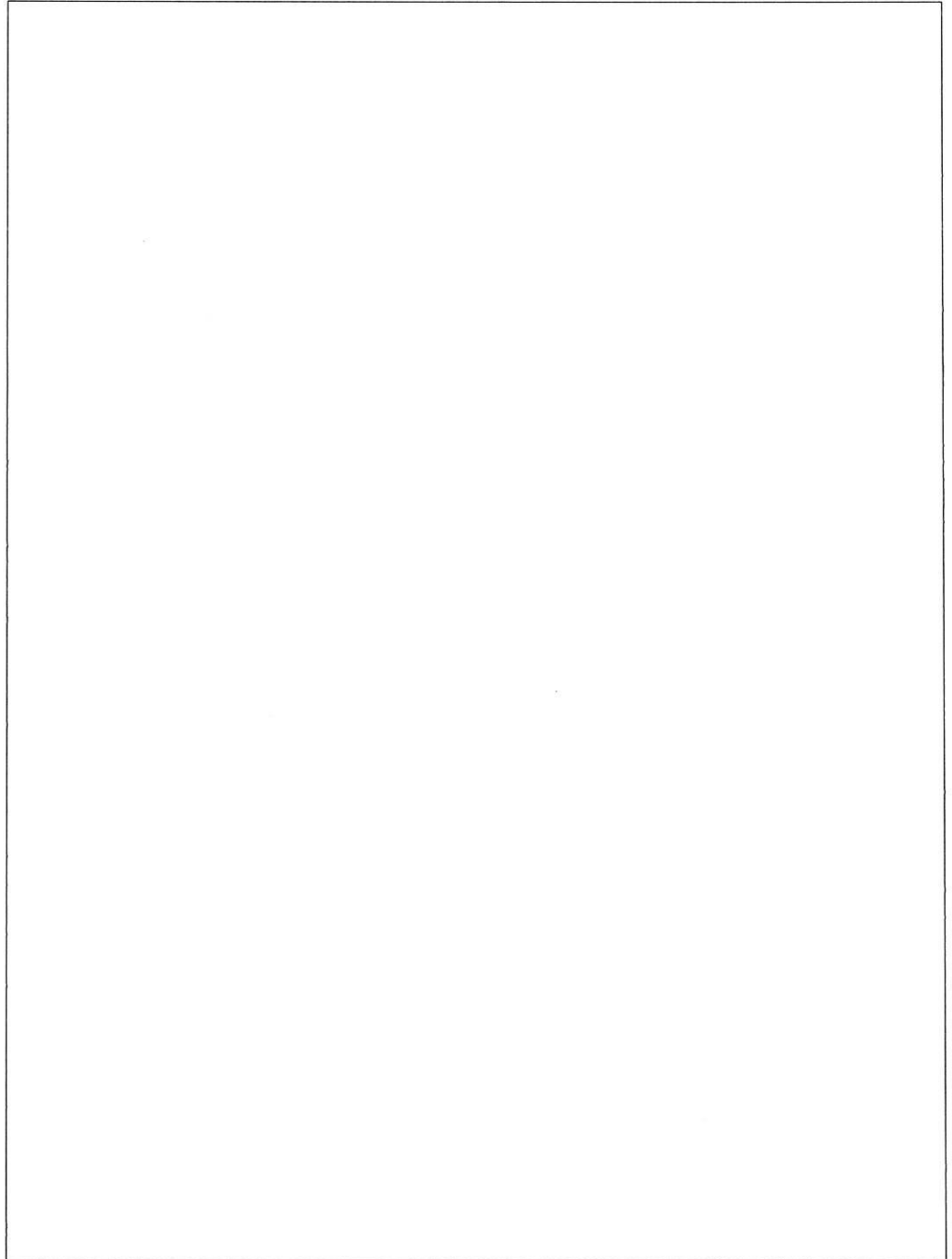
**Relevant professional qualification(s) or body (if any):** IFA

**Address:** Jones Burns Davies  
6a Station Rd, Eckington, Sheffield, S21 4FX

**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.**



**LITTLE ACORNS PRE-SCHOOL**

England & Wales - Charity number 516523

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# Accounts

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LITTLE ACORNS PRE-SCHOOL			Charity No (if any)	516523
Annual accounts for the period				
Period start date	01/09/2021	To	Period end date	31/08/2022

## Section A Statement of financial activities

Guidance Notes

**Recommended categories by activity**

**Incoming resources (Note 3)**

**Income and endowments from:**

- Donations and legacies
- Charitable activities
- Other trading activities
- Investments
- Separate material item of income
- Other

**Total**

**Resources expended (Note 6)**

**Expenditure on:**

- Raising funds
- Charitable activities
- Separate material item of expense
- Other

**Total**

**Net income/(expenditure) before investment gains/(losses)**

Net gains/(losses) on investments

**Net income/(expenditure)**

**Extraordinary items**

**Transfers between funds**

**Other recognised gains/(losses):**

- Gains and losses on revaluation of fixed assets for the charity's own use
- Other gains/(losses)

**Net movement in funds**

**Reconciliation of funds:**

Total funds brought forward

**Total funds carried forward**

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	142,648	-	-	142,648	162,626
S02	-	-	-	-	-
S03	343	-	-	343	296
S04	9	-	-	9	17
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	143,000	-	-	143,000	162,939
S08	-	-	-	-	-
S09	149,383	-	-	149,383	159,640
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	149,383	-	-	149,383	159,640
S13	6,383	-	-	6,383	3,299
S14	-	-	-	-	-
S15	6,383	-	-	6,383	3,299
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	6,383	-	-	6,383	3,299
S21	128,524	-	-	128,524	125,225
S22	122,141	-	-	122,141	128,524

# Section B

# Balance sheet

Guidance Notes

## Fixed assets

Intangible assets	(Note 15)
Tangible assets	(Note 14)
Heritage assets	(Note 16)
Investments	(Note 17)
<b>Total fixed assets</b>	

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
B01	-	-	-	-	-
B02	13,600	-	-	13,600	16,222
B03	-	-	-	-	-
B04	-	-	-	-	-
B05	13,600	-	-	13,600	16,222

## Current assets

Stocks	(Note 18)
Debtors	(Note 19)
Investments	(Note 17.4)
Cash at bank and in hand	(Note 24)
<b>Total current assets</b>	

B06	-	-	-	-	-
B07	2,253	-	-	2,253	2,253
B08	-	-	-	-	-
B09	137,777	-	-	137,777	125,789
B10	140,030	-	-	140,030	128,042

Creditors: amounts falling due within one year (Note 20)

B11	31,489	-	-	31,489	15,740
-----	--------	---	---	--------	--------

**Net current assets/(liabilities)**

B12	108,541	-	-	108,541	112,302
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**Total assets less current liabilities**

B13	122,141	-	-	122,141	128,524
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Creditors: amounts falling due after one year (Note 20)

B14	-	-	-	-	-
B15	-	-	-	-	-

Provisions for liabilities

**Total net assets or liabilities**


B16	122,141	-	-	122,141	128,524
-----	---------	---	---	---------	---------

## Funds of the Charity

Endowment funds	(Note 27)
Restricted income funds	(Note 27)
Unrestricted funds	
Revaluation reserve	
<b>Total funds</b>	

B17	-	-	-	-	-
B18	-	-	-	-	-
B19	122,141	-	-	122,141	128,524
B20	-	-	-	-	-
B21	122,141	-	-	122,141	128,524

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

Signature	Print Name	Date of approval dd/mm/yyyy
	KATIE HOLMES	19/06/23

## 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\*  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.\*

\* -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 the accounting policies adopted are those outlined in note { }.

Yes\*  No\*  -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<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 FRS 102 SORP.</i>	

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*  No\*  -Tick as appropriate

*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 errors have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*  No\*  -Tick as appropriate

*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

### 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>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).</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	The charity has received government grants in the reporting period	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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'.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Donated services and facilities</b>	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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Support costs</b>	The charity has incurred expenditure on support costs.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

<b>Settlement of insurance claims</b>	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	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"/>
<b>Governance and support costs</b>	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
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	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"/>
<b>Grants payable without performance conditions</b>	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"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	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"/>
<b>Creditors</b>	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"/>
<b>Provisions for liabilities</b>	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 checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 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

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	<input checked="" type="checkbox"/>		
	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	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 9.5	<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"/>
<b>Heritage assets</b>	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 9.6.1.4.	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"/>
<b>Investments</b>	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 maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

## Note 3

## Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	202	-	-	202	1,430
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	142,446	-	-	142,446	161,196
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>142,648</b>	<b>-</b>	<b>-</b>	<b>142,648</b>	<b>162,626</b>	
Charitable activities:	Uniform Sales	343	-	-	343	296
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>343</b>	<b>-</b>	<b>-</b>	<b>343</b>	<b>296</b>	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Income from investments:	Interest income	9	-	-	9	17
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>17</b>	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>143,000</b>	<b>-</b>	<b>-</b>	<b>143,000</b>	<b>162,939</b>	

## 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)

--

## Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	North Lincolnshire Council	81,424
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>81,424</b>

	Description	Last year £
Government grant 1	North Lincolnshire Council	141,047
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>141,047</b>

	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>		

## Note 6

## Analysis of expenditure

This year

Last year

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Cost of Sales	8,033	-	-	8,033	-	-	-	8,336
Administrative expenses	141,350	-	-	141,350	-	-	-	151,304
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>149,383</b>	-	-	<b>149,383</b>	-	-	-	<b>159,640</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>149,383</b>	-	-	<b>149,383</b>	-	-	-	<b>159,640</b>

## Other information:

## Analysis of expenditure on charitable activities

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**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 audit or independent examination

Tax advisory fees

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

This year £	Last year £
350	325
-	-
-	-
420	415

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	97,029	110,693
Social security costs	-	-
Pension costs (defined contribution scheme)	6,658	7,528
Other employee benefits	-	-
<b>Total staff costs</b>	<b>103,687</b>	<b>118,221</b>

This year:

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

Last year:

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

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

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 personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

**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	6,658	7,528

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 for 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


**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	-	-	-	29,026	29,026
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	29,026	29,026

**14.2 Depreciation and impairments**

	**Basis	SL or RB	SL or RB	SL or RB	SL or RB
	SL or RB (Straight Line or Reducing Balance)				
	** Rate			10% & 20%	
At beginning of the year	-	-	-	12,804	12,804
Disposals	-	-	-	-	-
Depreciation	-	-	-	2,662	2,662
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	15,466	15,466

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	16,222	16,222
Net book value at the end of the year	-	-	-	13,560	13,560

**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

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
2,253.0	2,253.0
-	-
2,253.0	2,253.0

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

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

Trade debtors  
 Prepayments and accrued income  
 Other debtors

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
<b>Total</b>	<b>Total</b>
-	-

**Note 20** Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	25	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	31,489	15,740	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>31,489</b>	<b>15,765</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

	This year	Last year
	£30,959 received from North Lincolnshire Council is for the Autumn term	£14,924 received from North Lincolnshire Council is for the Autumn term

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

	This year £	Last year £
	14,924	17,148
	30,959	14,924
	- 14,924	- 17,148
	<b>30,959</b>	<b>14,924</b>

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

**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

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
137,777	125,814
-	-
137,777	125,814

**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.

**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.

**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)

TRUE
------

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

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 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.*

--

Last 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 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.*



# Trustees' Annual Report for the period

Period start date		Period end date		
From	Day 01 Month 09 Year 21	To	Day 31 Month 08 Year 22	

## Section A Reference and administration details

Charity name **LITTLE ACORNS PRESCHOOL**

Other names charity is known by

Registered charity number (if any) **E4491058 1516523**

Charity's principal address  
**BRIGG ROAD**  
**BROUGHTON**  
**NORTH LINCOLNSHIRE**  
 Postcode **DN20 0JW**

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	LINDSEY HOWSON	CHAIRPERSON		
2	LANCA RATNER	VICE CHAIR		
3	KELLY GOULDTHORPE	SECRETARY		
4	RACHEL PORTESS	FUNDRAISER		
5	AMY RICHARDSON	VICE TREASURER		
6	KATIE HOLMES	TREASURER		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Name	Dates acted if not for whole year

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

Type of adviser	Name	Address

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

--

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document

(eg. trust deed, constitution)

CONSTITUTION - PRESCHOOL LEARNING ALLIANCE

How the charity is constituted

(eg. trust, association, company)

REGISTERED CHARITY

Trustee selection methods

(eg. appointed by, elected by)

ELECTED BY COMMITTEE OF PARENTS

### Additional governance issues (Optional information)

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

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

--

## Section C Objectives and activities

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

THE MAIN OBJECTIVES ARE TO OFFER A SAFE AND NURTURING SETTING FOR PRESCHOOL CHILDREN WHERE THEIR LEARNING AND DEVELOPMENT IS SUPPORTED AND ENHANCED THROUGH PLAY.

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

PROVIDE PRESCHOOL EDUCATION FOR 2-5 YEAR OLDS WITHIN THE LOCALITY.

FUNDRAISERS SUCH AS CHRISTMAS/LEAVERS PARTIES/ CONCERTS TO RAISE FUNDS FOR THE SETTING.

THE CHARITY EMPLOYS PRESCHOOL STAFF IN PROPORTIONS REQUIRED TO FULFIL LEGAL REQUIREMENTS.

**Additional details of objectives and activities (Optional information)**

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

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

POLICIES ARE REGULARLY UPDATED IN LINE WITH CURRENT LEGISLATION.

THE COMMITTEE SUPPORT MANAGEMENT WITH FUNDRAISING AND ANY ISSUES THAT ARISE

Summary of the main achievements of the charity during the year

THE 2021 - 2022 YEAR WAS AN EXCEPTIONALLY DIFFICULT TIME FOR THE SETTING DUE TO COVID, THE TRAGIC LOSS OF A STAFF MEMBER AND STAFF SHORTAGES. DURING THIS TIME THE TEAM PULLED TOGETHER AMAZINGLY AND CONTINUED TO OFFER QUALITY CHILDCARE FOR FAMILIES AND CHILDREN AND SUPPORTED HOME LEARNING, UTILISING LEARNING PACKS AND CHATTER PACKS.

THE TEAM ALSO MANAGED TO ENSURE THAT THE CHILDREN THAT WERE LEAVING HAD A FABULOUS HALF TERM, EVEN THOUGH IT WAS DIFFICULT FOR THEM. THE LOCAL COMMUNITY SHOWED GREAT SUPPORT TO THE SETTING DURING THIS TIME.

NEW COMMITTEE MEMBERS WERE RECRUITED WHO ARE VALUABLE TO THE TEAM/SETTING.

## Section E

## Financial review

Brief statement of the charity's policy on reserves

WE CURRENTLY HAVE A £90K SUFFICIENCY FUND TO ENSURE THE PRESCHOOL COULD CONTINUE TO OPERATE FOR 6 MONTHS WITH NO INCOME.

Details of any funds materially in deficit

Further financial review details (Optional information)

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

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

## Section F

## Other optional information

THE COMMITTEE AND MANAGEMENT SPEND CAUTIOUSLY DUE TO UNCERTAIN AND UNPREDICTABLE TIMES.

## Section G

## Declaration

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

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

KATIE HOLMES

Position (eg Secretary, Chair, etc)

TREASURER

Date

19/6/23



LITTLE ACORNS PRE-SCHOOL			Charity No (if any)	516523
Annual accounts for the period				
Period start date	01/09/2021	To	Period end date	31/08/2022

## Section A Statement of financial activities

Guidance Notes

**Recommended categories by activity**

**Incoming resources (Note 3)**

**Income and endowments from:**

- Donations and legacies
- Charitable activities
- Other trading activities
- Investments
- Separate material item of income
- Other

**Total**

**Resources expended (Note 6)**

**Expenditure on:**

- Raising funds
- Charitable activities
- Separate material item of expense
- Other

**Total**

**Net income/(expenditure) before investment gains/(losses)**

Net gains/(losses) on investments

**Net income/(expenditure)**

**Extraordinary items**

**Transfers between funds**

**Other recognised gains/(losses):**

- Gains and losses on revaluation of fixed assets for the charity's own use
- Other gains/(losses)

**Net movement in funds**

**Reconciliation of funds:**

Total funds brought forward

**Total funds carried forward**

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	142,648	-	-	142,648	162,626
S02	-	-	-	-	-
S03	343	-	-	343	296
S04	9	-	-	9	17
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	143,000	-	-	143,000	162,939
S08	-	-	-	-	-
S09	149,383	-	-	149,383	159,640
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	149,383	-	-	149,383	159,640
S13	6,383	-	-	6,383	3,299
S14	-	-	-	-	-
S15	6,383	-	-	6,383	3,299
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	6,383	-	-	6,383	3,299
S21	128,524	-	-	128,524	125,225
S22	122,141	-	-	122,141	128,524

# Section B

# Balance sheet

Guidance Notes

## Fixed assets

Intangible assets	(Note 15)
Tangible assets	(Note 14)
Heritage assets	(Note 16)
Investments	(Note 17)
<b>Total fixed assets</b>	

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
B01	-	-	-	-	-
B02	13,600	-	-	13,600	16,222
B03	-	-	-	-	-
B04	-	-	-	-	-
B05	13,600	-	-	13,600	16,222

## Current assets

Stocks	(Note 18)
Debtors	(Note 19)
Investments	(Note 17.4)
Cash at bank and in hand	(Note 24)
<b>Total current assets</b>	

B06	-	-	-	-	-
B07	2,253	-	-	2,253	2,253
B08	-	-	-	-	-
B09	137,777	-	-	137,777	125,789
B10	140,030	-	-	140,030	128,042

Creditors: amounts falling due within one year (Note 20)

B11	31,489	-	-	31,489	15,740
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**Net current assets/(liabilities)**

B12	108,541	-	-	108,541	112,302
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**Total assets less current liabilities**

B13	122,141	-	-	122,141	128,524
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Creditors: amounts falling due after one year (Note 20)

B14	-	-	-	-	-
B15	-	-	-	-	-

Provisions for liabilities

**Total net assets or liabilities**


B16	122,141	-	-	122,141	128,524
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## Funds of the Charity

Endowment funds	(Note 27)
Restricted income funds	(Note 27)
Unrestricted funds	
Revaluation reserve	
<b>Total funds</b>	

B17	-	-	-	-	-
B18	-	-	-	-	-
B19	122,141	-	-	122,141	128,524
B20	-	-	-	-	-
B21	122,141	-	-	122,141	128,524

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

Signature	Print Name	Date of approval dd/mm/yyyy
	KATIE HOLMES	19/06/23

## 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\*  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.\*

\* -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 the accounting policies adopted are those outlined in note { }.

- Yes\*
- No\*  -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<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 FRS 102 SORP.</i>	

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

- Yes\*
- No\*  -Tick as appropriate

*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 errors have been identified in the reporting period (3.47 FRS 102 SORP).

- Yes\*
- No\*  -Tick as appropriate

*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

### 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>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).</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	The charity has received government grants in the reporting period	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	<p>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.</p> <p>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'.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Donated services and facilities</b>	<p>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.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Support costs</b>	The charity has incurred expenditure on support costs.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	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.	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

<b>Settlement of insurance claims</b>	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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Governance and support costs</b>	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.  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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Grants with performance conditions</b>	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 <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	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 <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
<b>Provisions for liabilities</b>	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 <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least  They are valued at cost.	<input checked="" type="checkbox"/>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
<b>Intangible fixed assets</b>	The depreciation rates and methods used are disclosed in note 9.2. 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 9.5  They are valued at cost.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>	
<b>Heritage assets</b>	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 9.6.1.4.  They are valued at cost.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>	
<b>Investments</b>	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.  Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>	
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.  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.  Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>	
<b>Debtors</b>	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.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>	

**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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

## Note 3

## Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	202	-	-	202	1,430
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	142,446	-	-	142,446	161,196
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>142,648</b>	<b>-</b>	<b>-</b>	<b>142,648</b>	<b>162,626</b>	
Charitable activities:	Uniform Sales	343	-	-	343	296
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>343</b>	<b>-</b>	<b>-</b>	<b>343</b>	<b>296</b>	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Income from investments:	Interest income	9	-	-	9	17
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>17</b>
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>143,000</b>	<b>-</b>	<b>-</b>	<b>143,000</b>	<b>162,939</b>	

## 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)

--

## Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	North Lincolnshire Council	81,424
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>81,424</b>

	Description	Last year £
Government grant 1	North Lincolnshire Council	141,047
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>141,047</b>

	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>		

## Note 6

## Analysis of expenditure

This year

Last year

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Cost of Sales	8,033	-	-	8,033	-	-	-	8,336
Administrative expenses	141,350	-	-	141,350	-	-	-	151,304
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>149,383</b>	<b>-</b>	<b>-</b>	<b>149,383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>159,640</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>149,383</b>	<b>-</b>	<b>-</b>	<b>149,383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>159,640</b>

## Other information:

## Analysis of expenditure on charitable activities

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**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 audit or independent examination

Tax advisory fees

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

This year £	Last year £
350	325
-	-
-	-
420	415

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	97,029	110,693
Social security costs	-	-
Pension costs (defined contribution scheme)	6,658	7,528
Other employee benefits	-	-
<b>Total staff costs</b>	<b>103,687</b>	<b>118,221</b>

This year:

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

Last year:

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

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

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 personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year	Last year
£	£
-	-

**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	6,658	7,528

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 for 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


**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	-	-	-	29,026	29,026
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	29,026	29,026

**14.2 Depreciation and impairments**

	**Basis	SL or RB	SL or RB	SL or RB	SL or RB
	SL or RB (Straight Line or Reducing Balance)				
	** Rate			10% & 20%	
At beginning of the year	-	-	-	12,804	12,804
Disposals	-	-	-	-	-
Depreciation	-	-	-	2,662	2,662
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	15,466	15,466

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	16,222	16,222
Net book value at the end of the year	-	-	-	13,560	13,560

**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

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
2,253.0	2,253.0
-	-
2,253.0	2,253.0

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

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

Trade debtors  
 Prepayments and accrued income  
 Other debtors

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
<b>Total</b>	<b>Total</b>
-	-

**Note 20** Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	25	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	31,489	15,740	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>31,489</b>	<b>15,765</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

	This year	Last year
	£30,959 received from North Lincolnshire Council is for the Autumn term	£14,924 received from North Lincolnshire Council is for the Autumn term

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

	This year £		Last year £
	14,924		17,148
	30,959		14,924
	- 14,924	-	17,148
	<b>30,959</b>		<b>14,924</b>

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

**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

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
137,777	125,814
-	-
137,777	125,814

**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.

**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.

**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)

TRUE
------

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

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 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.*

--

Last 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 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.*



# Trustees' Annual Report for the period

Period start date		Period end date		
From	Day 01 Month 09 Year 21	To	Day 31 Month 08 Year 22	

## Section A Reference and administration details

Charity name **LITTLE ACORNS PRESCHOOL**

Other names charity is known by

Registered charity number (if any) **E4491058 1516523**

Charity's principal address  
**BRIGG ROAD**  
**BROUGHTON**  
**NORTH LINCOLNSHIRE**  
 Postcode **DN20 0JW**

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	LINDSEY HOWSON	CHAIRPERSON		
2	LANCA RATNER	VICE CHAIR		
3	KELLY GOULDTHORPE	SECRETARY		
4	RACHEL PORTESS	FUNDRAISER		
5	AMY RICHARDSON	VICE TREASURER		
6	KATIE HOLMES	TREASURER		
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Name	Dates acted if not for whole year

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

Type of adviser	Name	Address

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

--

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document

(eg. trust deed, constitution)

CONSTITUTION - PRESCHOOL LEARNING ALLIANCE

How the charity is constituted

(eg. trust, association, company)

REGISTERED CHARITY

Trustee selection methods

(eg. appointed by, elected by)

ELECTED BY COMMITTEE OF PARENTS

### Additional governance issues (Optional information)

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

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

--

## Section C Objectives and activities

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

THE MAIN OBJECTIVES ARE TO OFFER A SAFE AND NURTURING SETTING FOR PRESCHOOL CHILDREN WHERE THEIR LEARNING AND DEVELOPMENT IS SUPPORTED AND ENHANCED THROUGH PLAY.

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

PROVIDE PRESCHOOL EDUCATION FOR 2-5 YEAR OLDS WITHIN THE LOCALITY.

FUNDRAISERS SUCH AS CHRISTMAS/LEAVERS PARTIES/ CONCERTS TO RAISE FUNDS FOR THE SETTING.

THE CHARITY EMPLOYS PRESCHOOL STAFF IN PROPORTIONS REQUIRED TO FULFIL LEGAL REQUIREMENTS.

**Additional details of objectives and activities (Optional information)**

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

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

POLICIES ARE REGULARLY UPDATED IN LINE WITH CURRENT LEGISLATION.

THE COMMITTEE SUPPORT MANAGEMENT WITH FUNDRAISING AND ANY ISSUES THAT ARISE

Summary of the main achievements of the charity during the year

THE 2021 - 2022 YEAR WAS AN EXCEPTIONALLY DIFFICULT TIME FOR THE SETTING DUE TO COVID, THE TRAGIC LOSS OF A STAFF MEMBER AND STAFF SHORTAGES. DURING THIS TIME THE TEAM PULLED TOGETHER AMAZINGLY AND CONTINUED TO OFFER QUALITY CHILD CARE FOR FAMILIES AND CHILDREN AND SUPPORTED HOME LEARNING, UTILISING LEARNING PACKS AND CHATTER PACKS.

THE TEAM ALSO MANAGED TO ENSURE THAT THE CHILDREN THAT WERE LEAVING HAD A FABULOUS HALF TERM, EVEN THOUGH IT WAS DIFFICULT FOR THEM. THE LOCAL COMMUNITY SHOWED GREAT SUPPORT TO THE SETTING DURING THIS TIME.

NEW COMMITTEE MEMBERS WERE RECRUITED WHO ARE VALUABLE TO THE TEAM/SETTING.

## Section E

## Financial review

Brief statement of the charity's policy on reserves

WE CURRENTLY HAVE A £90K SUFFICIENCY FUND TO ENSURE THE PRESCHOOL COULD CONTINUE TO OPERATE FOR 6 MONTHS WITH NO INCOME.

Details of any funds materially in deficit

Further financial review details (Optional information)

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

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

## Section F

## Other optional information

THE COMMITTEE AND MANAGEMENT SPEND CAUTIOUSLY DUE TO UNCERTAIN AND UNPREDICTABLE TIMES.

## Section G

## Declaration

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

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

KATIE HOLMES

Position (eg Secretary, Chair, etc)

TREASURER

Date

19/6/23



Section A

Independent Examiner's Report

Report to the trustees/ members of

Little Acorns Pre-School

On accounts for the year ended

31 August 2022

Charity no (if any)

516523

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

Signed: [Signature]

Date: 07/07/2023

Name: Vanessa Coulson

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

ACCA (non member)

Address:

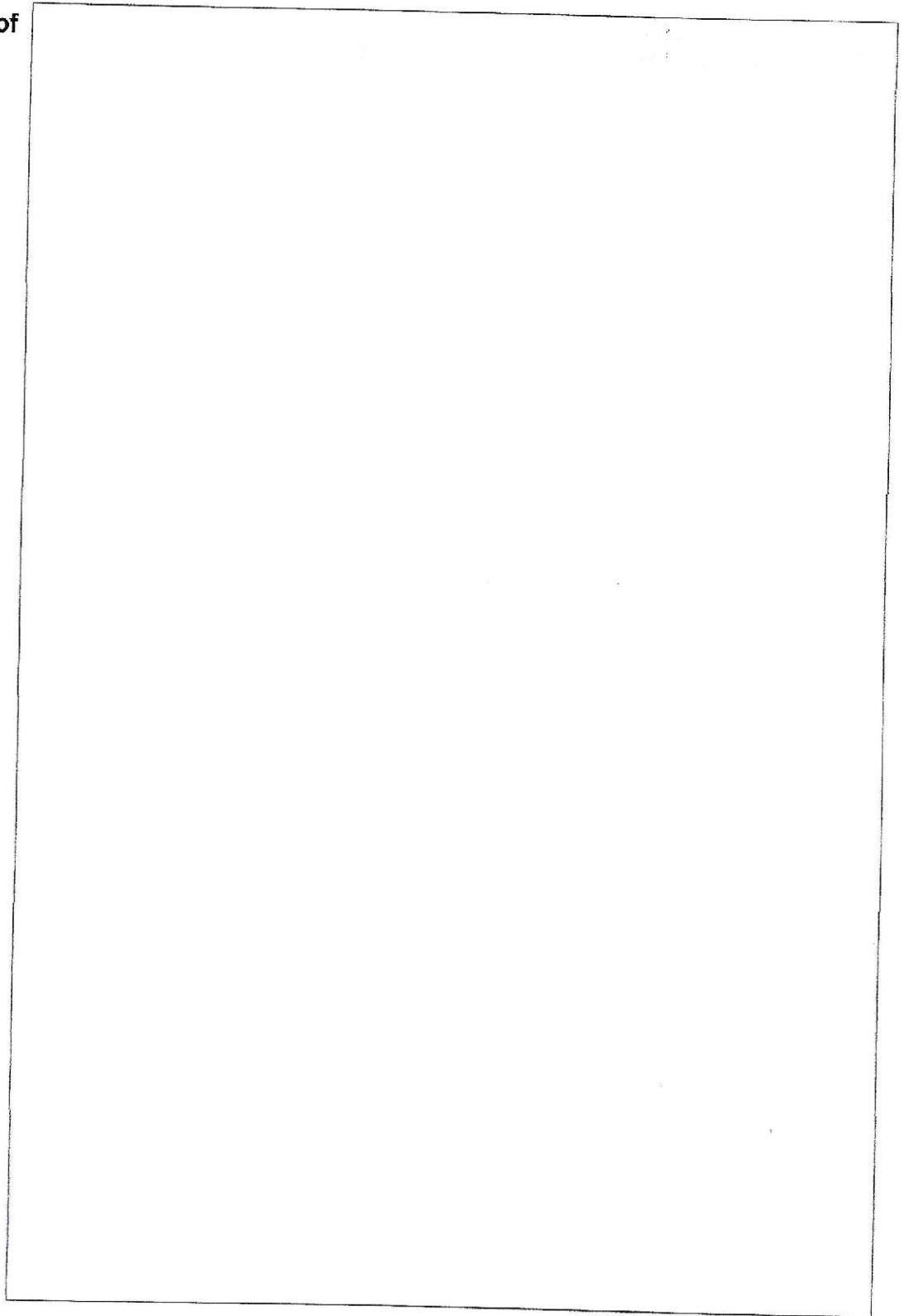
Suite 12b Normanby Gateway

Lysaghts Way

Scunthorpe, DN15 9YG

Only complete if the examiner needs to highlight 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.**



**LITTLE ACORNS PRE-SCHOOL**

England & Wales - Charity number 516523

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# Accounts

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# Trustees' Annual Report for the period

Period start date			Period end date				
From	Day	Month	Year	To	Day	Month	Year
	01	09	20		31	08	21

## Section A Reference and administration details

Charity name **LITTLE ACORNS PRE-SCHOOL**

Other names charity is known by

Registered charity number (if any) **516523**

Charity's principal address **BRIGG ROAD**  
**BROUGHTON**  
**NORTH LINCOLNSHIRE**  
 Postcode **DN20 0TW**

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	LINDSAY HOWSON	CHAIRPERSON		
2	LAURA RAYNER	VICE CHAIR		
3	KELLY GOUDTHORPE	SECRETARY		
4	RACHEL PORTESS	FUNDRAISER		
5	AMY RICHARDSON	TREASURER		
6				
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13				
14				
15				
16				
17				
18				
19				
20				

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

Name	Dates acted if not for whole year

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

Type of adviser	Name	Address

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

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document (eg. trust deed, constitution)	CONSTITUTION PRE-SCHOOL LEARNING ALLIANCE
How the charity is constituted (eg. trust, association, company)	REGISTERED CHARITY
Trustee selection methods (eg. appointed by, elected by)	ELECTED BY COMMITTEE OF PARENTS

**Additional governance issues (Optional information)**

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

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

--

**Section C Objectives and activities**

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

TO ENHANCE AND SUPPORT THE DEVELOPMENT OF CHILDREN UNDER SCHOOL AGE.
--

LIMITED FUNDRAISING THIS  
FINANCIAL YEAR, DUE TO COVID.

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

**Additional details of objectives and activities (Optional information)**

OUR POLICIES ARE AMENDED IN LINE  
WITH CURRENT LEGISLATION.

THE COMMITTEE SUPPORT MANAGEMENT  
WITH FUNDRAISING AND ANY OTHER  
ISSUES AS THEY ARISE.

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

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

Summary of the main achievements of the charity during the year

- CONTINUING TO OPERATE SAFELY AND APPROPRIATELY THROUGHOUT COVID 19.
- SUPPORTED ALL STAFF WITH DEVELOPMENT AND TRAINING.
- IMPROVED THE OUTDOOR AREA FOR THE CHILDREN TO FURTHER ENJOY.
- SUCCESSFULLY TRANSITIONED THE CHILDREN TO PRIMARY SCHOOL DESPITE RESTRICTIONS HINDERING THE NORMAL PROCESS.

## Section E

## Financial review

Brief statement of the charity's policy on reserves

RESERVES ARE PURELY KEPT TO ENSURE THE PRE-SCHOOL CAN OPERATE FOR 6 MONTHS WITH NO FORM OF OTHER INCOME.

Details of any funds materially in deficit

Further financial review details (Optional information)

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

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

MANAGEMENT AND THE COMMITTEE CONTINUE TO SPEND CAUTIOUSLY DUE TO THE UNCERTAIN TIMES WE OPERATE IN. THE AIM IS TO BE SUSTAINABLE AND OPERATE LONG INTO THE FUTURE.

## Section F

## Other optional information

## Section G

## Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

*A Richardson*

Full name(s)

AMY RICHARDSON

Position (eg Secretary, Chair, etc)

TREASURER

Date

18/07/22

LITTLE ACORNS PRE-SCHOOL		Charity No	516523	
		Company No		
<b>Annual accounts for the period</b>				
Period start date	<b>01/09/2020</b>	To	Period end date	31/08/2021

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

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	162,626	-	-	162,626	167,629
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	296	-	-	296	168
Investments	S04	17	-	-	17	42
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>162,939</b>	<b>-</b>	<b>-</b>	<b>162,939</b>	<b>167,839</b>
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	159,640	-	-	159,640	168,419
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>159,640</b>	<b>-</b>	<b>-</b>	<b>159,640</b>	<b>168,419</b>
<b>Net income/(expenditure) before tax for the reporting period</b>						
	S13	3,299	-	-	3,299	580
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
Net gains/(losses) on investments	S15	3,299	-	-	3,299	580
	S16	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>						
	S17	3,299	-	-	3,299	580
	S18	-	-	-	-	-
<b>Transfers between funds</b>						
	S19	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	<b>3,299</b>	<b>-</b>	<b>-</b>	<b>3,299</b>	<b>580</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	125,225	-	-	125,225	125,805
<b>Total funds carried forward</b>	S24	<b>128,524</b>	<b>-</b>	<b>-</b>	<b>128,524</b>	<b>125,225</b>

**Section B Balance sheet**

	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	16,222	-	-	16,222	19,213
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	16,222	-	-	16,222	19,213
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	2,253	-	-	2,253	2,253
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	125,789	-	-	125,789	122,677
<b>Total current assets</b>	B10	128,042	-	-	128,042	124,930
Creditors: amounts falling due within one year (Note 20)	B11	15,740	-	-	15,740	18,918
<b>Net current assets/(liabilities)</b>	B12	112,302	-	-	112,302	106,012
<b>Total assets less current liabilities</b>	B13	128,524	-	-	128,524	125,225
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	128,524	-	-	128,524	125,225
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	-	-	-	-	-
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
<b>Total funds</b>	B22	-	-	-	-	-

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 accounting records and the preparation of accounts.

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
AMY RICHARDSON	18/07/22

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\*  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.\*

\* -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;	<input type="text"/>
Disclosure of any uncertainties that make the going concern assumption doubtful;	<input type="text"/>
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.	<input type="text"/>

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\*  No\*  \* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	<input type="text"/>
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	<input type="text"/>
(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.	<input type="text"/>

1.4 Changes to accounting estimates

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

Yes\*  No\*  \* -Tick as appropriate

Please disclose:

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

1.5 Material prior year errors

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

Yes\*  No\*  \* -Tick as appropriate

Please disclose:

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

royalties and dividends be measured reliably.

<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" 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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>		
-------------------------------------	--	--

They are valued at cost.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

The depreciation rates and methods used are disclosed in note 14.

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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" 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*
------	-----	------

Note 3 Income

Analysis of income

Unrestricted funds      Restricted income funds      Endowment funds      Total funds      Prior year

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
<b>Donations and legacies:</b>					
Donations and gifts	1,430	-	-	1,430	-
Gift Aid	-	-	-	-	-
Legacies	-	-	-	-	-
General grants provided by government/other charities	161,196	-	-	161,196	167,629
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>162,626</b>	<b>-</b>	<b>-</b>	<b>162,626</b>	<b>167,629</b>
<b>Charitable activities:</b>					
Uniform sales	296	-	-	296	168
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>296</b>	<b>-</b>	<b>-</b>	<b>296</b>	<b>168</b>
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>					
Interest income	17	-	-	17	42
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>17</b>	<b>42</b>
<b>Separate material item of income</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>					
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	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>162,939</b>	<b>-</b>	<b>-</b>	<b>162,939</b>	<b>167,839</b>

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).

## Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	North Lincolnshire Council	141,047
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>141,047</b>

	Description	Last year £
Government grant 1	North Lincolnshire Council	146,476
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>146,476</b>

	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)

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Cost of sales	8,336	-	-	8,336	-	-	-	17,320
Administrative expenses	151,304	-	-	151,304	-	-	-	151,099
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	159,640	-	-	159,640	-	-	-	168,419
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	159,640	-	-	159,640	-	-	-	168,419

**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**

<b>This year £</b>	<b>Last year £</b>
325	325
-	-
-	-
415	400

**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

	This year £	Last year £
	110,693	110,993
	-	-
	7,528	7,931
	-	-
<b>Total staff costs</b>	<b>118,221</b>	<b>118,924</b>

This year:

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

--

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

--

*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

TRUE
------

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 £
-	-

**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.

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£	£
7,528	7,931

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	-	-	-	29,026	29,026
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	29,026	29,026

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>				20% & 10%	

At beginning of the year	-	-	-	9,813	9,813
Disposals	-	-	-	-	-
Depreciation	-	-	-	2,991	2,991
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	12,804	12,804

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	19,213	19,213
Net book value at the end of the year	-	-	-	16,222	16,222

**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

	<b>This year £</b>	<b>Last year £</b>
	2,253.0	2,253.0
	-	-
	-	-
<b>Total</b>	<b>2,253.0</b>	<b>2,253.0</b>

*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

	<b>This year £</b>	<b>Last year £</b>
	-	-
	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Section C**

**Notes to the accounts**

**(cont)**

**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	25	-	25	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	15,740	-	18,893	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>15,765</b>	<b>-</b>	<b>18,918</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year
<b>£14,924 RECEIVED FROM North Lincolnshire Council is for the Autumn term</b>	<b>£17,148 received from North Lincolnshire Council for the Autumn term</b>

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
17,148	22,265
14,924	17,148
- 17,148	- 22,265
<b>14,924</b>	<b>17,148</b>

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

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
125,814	122,676
-	-
125,814	122,676

**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)

TRUE

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

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)

<b>TRUE</b>
-------------

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.

--

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/  
members of**

Charity Name:  
Little Acorns Pre-School

**On accounts for the year  
ended**

31 August 2021

**Charity no  
(if any)**

516523

**Set out on pages**

(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 31/08/2021.

**Responsibilities and  
basis of report**

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

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

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

18/07/2022

**Name:**

Vanessa Coulson

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

ACCA (non member)

**Address:**

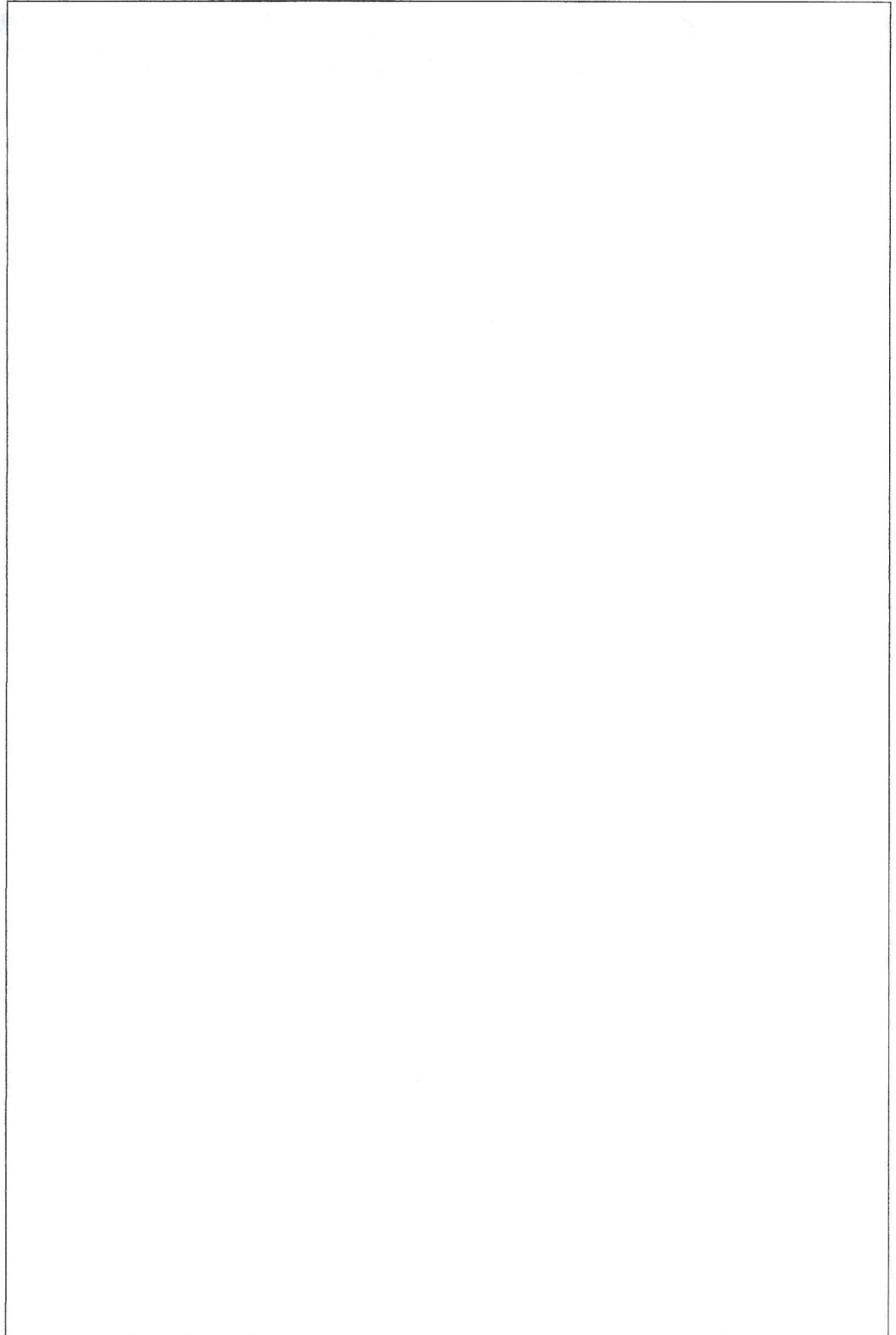
Suite 12b Normanby Gateway

Lysaghts Way

Scunthorpe, DN15 9YG

Only complete if the examiner needs to highlight 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.**



**LITTLE ACORNS PRE-SCHOOL**

England & Wales - Charity number 516523

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# Accounts

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# Trustees' Annual Report

for the period

From (start date)  to (end date)

## Section A Reference and administration details

Charity name

Other names the charity is known by

Registered charity number (if any)

Charity's principal address   
  
  
 Postcode

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	LINDSAY HOWSON	CHAIRPERSON		
2	LAURA RAYNER	VICE CHAIR		
3	KELLY GOULDTHORPE	SECRETARY		
4	RACHEL PORTESS	FUNDRAISER		
5	AMY RICHARDSON	TREASURER		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Name	Dates acted if not for whole year

**Section A**

**Reference and administration details (continued)**

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

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

--

**Section B**

**Structure, governance and management**

Description of the charity's trusts

Type of governing document  
(eg trust deed, constitution)

CONSTITUTION - PRESCHOOL LEARNING ALLIANCE

How the charity is constituted  
(eg trust, association, company)

REGISTERED CHARITY

Trustee selection methods  
(eg appointed by, elected by)

ELECTED BY COMMITTEE OF PARENTS

Additional governance issues (optional information)

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

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

--

## Section C

## Objectives and activities

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

THE AIM IS TO ENHANCE AND SUPPORT THE DEVELOPMENT OF CHILDREN UNDER SCHOOL AGE.

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

FUNDRAISERS / CHRISTMAS / LEAVERS PARTIES TO RAISE FUNDS FOR THE SETTING.

Additional details of objectives and activities (optional information)

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

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

POLICIES ARE AMENDED IN LINE WITH CURRENT LEGISLATION.

COMMITTEE SUPPORT MANAGEMENT WITH FUNDRAISING AND ANY OTHER ISSUES THAT ARISE.

## Section D

## Achievements and performance

Summary of the main achievements of the charity during the year

- CONTINUING TO OPERATE SAFELY THROUGHOUT COVID 19.
- IMPROVED OUR FACEBOOK PAGE WITH WEEKLY STORY TELLING.
- HIRED NEW STAFF AND SUPPORTED ALL STAFF IN TRAINING AND DEVELOPMENT.

**Section E**

**Financial review**

Brief statement of the charity's policy on reserves

OUR EXOR SUFFICIENCY FUND IS TO ENSURE THE PRESCHOOL COULD CONTINUE TO OPERATE FOR 6 MONTHS WITH NO OTHER INCOME.

Details of any funds materially in deficit

[Empty box for details of funds materially in deficit]

Further financial review details (optional information)

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

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

[Empty box for further financial review details]

**Section F**

**Other optional information**

THE COMMITTEE AND MANAGEMENT CONTINUE TO SPEND CAUTIOUSLY DUE TO UNCERTAIN TIMES RE COVID AND THE POSSIBLE GOVERNMENT CUTS TO CHILDCARE FUNDING, WHICH WE HEAVILY RELY ON.

**Section G**

**Declaration**

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

Signed on behalf of the charity's trustees

Signature(s)

*[Handwritten signature]*

Full name(s)

AMY RICHARDSON

Position (eg Secretary, Chair, etc)

TREASURER

Date

23 03 21



LITTLE ACORNS PRE-SCHOOL		Charity No (if any)	516523
<b>Annual accounts for the period</b>			
Period start date	01/09/2019	To	Period end date 31/08/2020

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	167,629	-	-	167,629	181,381
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	168	-	-	168	3,107
Investments	S04	42	-	-	42	35
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>167,839</b>	<b>-</b>	<b>-</b>	<b>167,839</b>	<b>184,523</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	168,419	-	-	168,419	158,274
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>168,419</b>	<b>-</b>	<b>-</b>	<b>168,419</b>	<b>158,274</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	- 580	-	-	- 580	26,249
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>- 580</b>	<b>-</b>	<b>-</b>	<b>- 580</b>	<b>26,249</b>
<b>Extraordinary items</b>						
	S16	-	-	-	-	-
<b>Transfers between funds</b>						
	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>- 580</b>	<b>-</b>	<b>-</b>	<b>- 580</b>	<b>26,249</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	125,805	-	-	125,805	99,556
<b>Total funds carried forward</b>	S22	<b>125,225</b>	<b>-</b>	<b>-</b>	<b>125,225</b>	<b>125,805</b>

# Section B

# Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	19,213	-	-	19,213	777
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	19,213	-	-	19,213	777
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	2,253	-	-	2,253	2,253
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	122,677	-	-	122,677	145,714
<b>Total current assets</b>		B10	124,930	-	-	124,930	147,967
Creditors: amounts falling due within one year	(Note 20)	B11	18,918	-	-	18,918	22,940
<b>Net current assets/(liabilities)</b>		B12	106,012	-	-	106,012	125,027
<b>Total assets less current liabilities</b>		B13	125,225	-	-	125,225	125,804
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	125,225	-	-	125,225	125,804
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	125,225	-	-	125,225	125,804
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	125,225	-	-	125,225	125,804

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

Signature	Print Name	Date of approval dd/mm/yyyy
<i>A Richardson</i>	A. RICHARDSON	23/03/21

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\*  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.\*

\* -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 the accounting policies adopted are those outlined in note { }.

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

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	
(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 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

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

Please disclose:

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

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

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

Please disclose:

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

**Note 2 Accounting policies**  
**2.2 INCOME**

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
<b>Offsetting</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
<b>Legacies</b>	<p>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).</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
<b>Tax reclaims on donations and gifts</b>	<p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
<b>Donated services and facilities</b>	<p>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.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>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.</p>	<table border="1"> <thead> <tr> <th>Yes</th> <th>No</th> <th>N/a</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		

**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.

**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.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" 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.

**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
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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.

**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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" 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.

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Deferred income** No material item of deferred income has been included in the accounts.

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" 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

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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

They are valued at cost.

<input checked="" type="checkbox"/>		
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

The depreciation rates and methods used are disclosed in note 9.2.

**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 9.5

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" 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 9.6.1.4.

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" 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.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**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.

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.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

**Debtors** 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.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**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 date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

--	--

## Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	167,629	-	-	167,629	181,381
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>167,629</b>	<b>-</b>	<b>-</b>	<b>167,629</b>	<b>181,381</b>	
Charitable activities:	Fund Raising	-	-	-	-	2,980
	Uniform sales	168	-	-	168	127
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>168</b>	<b>-</b>	<b>-</b>	<b>168</b>	<b>3,107</b>	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Income from investments:	Interest income	42	-	-	42	35
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>42</b>	<b>-</b>	<b>-</b>	<b>42</b>	<b>35</b>	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>167,839</b>	<b>-</b>	<b>-</b>	<b>167,839</b>	<b>184,523</b>	

## 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)

--

## Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1	North Lincolnshire Council	146,476
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>146,476</b>

	Description	Last year £
Government grant 1	North Lincolnshire Council	158,384
Government grant 2		-
Government grant 3		-
Other		-
	<b>Total</b>	<b>158,384</b>

	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>		

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Cost of sales	17,320	-	-	17,320	-	11,981	-	11,981
Administrative expenses	151,099	-	-	151,099	-	146,293	-	146,293
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>168,419</b>	-	-	<b>168,419</b>	-	<b>158,274</b>	-	<b>158,274</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>168,419</b>	-	-	<b>168,419</b>	-	<b>158,274</b>	-	<b>158,274</b>

**Other information:****Analysis of expenditure on charitable activities**

**Section C****Notes to the accounts****Note 10**                      **Details of certain items of expenditure****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 audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
325	325
-	-
-	-
400	465

## Section C

## Notes to the accounts

(cont)

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 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 £
	110,933	107,219
	-	-
	7,931	5,359
	-	-
	118,864	112,578

This year:

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

Last year:

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

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

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 personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

	This year £	Last year £
	-	-

**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	7,931	5,359

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 for 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


**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	-	-	-	7,600	7,600
Additions	-	-	-	21,426	21,426
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	29,026	29,026

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>				20%	
At beginning of the year	-	-	-	6,823	6,823
Disposals	-	-	-	-	-
Depreciation	-	-	-	2,990	2,990
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	9,813	9,813

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	777	777
Net book value at the end of the year	-	-	-	19,213	19,213

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**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

**Total**

This year	Last year
£	£
-	-
2,253.0	2,253.0
-	-
2,253.0	2,253.0

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

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

Trade debtors  
 Prepayments and accrued income  
 Other debtors

**Total**

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

## Section C

## Notes to the accounts

(cont)

## Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

## 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	25	24	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	18,893	22,916	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>18,918</b>	<b>22,940</b>	<b>-</b>	<b>-</b>

## 20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
£17,148 received from North Lincolnshire Council for the Autumn term.	£22,265 received from North Lincolnshire Council for the Autumn term.

## Movement in deferred income account

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
22,265	-
17,148	22,265
-	22,265
17,148	22,265

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

**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

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
122,676	145,714
-	-
122,676	145,714

**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.

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.

**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)

TRUE
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Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

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

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**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 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.*

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

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Last 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 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/  
members of**

Charity Name  
Little Acorns Pre-School

**On accounts for the year  
ended**

31 August 2020

**Charity no  
(if any)** 516523

**Set out on pages**

(remember to include the page numbers of additional pages)

**Responsibilities and  
basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

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 [insert name of applicable listed body]]. *Delete [ ] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) 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.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:** 23/03/2021

**Name:** Vanessa Coulson

**Relevant professional  
qualification(s) or body**

ACCA (non member)

(if any):

**Address:** Suite 28 Normanby Gateway  
Lysaghts Way  
Scunthorpe DN15 9YG

**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.

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