

Little Gems Pre-School, Luton

England & Wales · Charity number 802447

Details

Other names	RAYNHAM WAY COMMUNITY PLAYGROUP AND PARENT & TODDLER CLUB, RAYNHAM WAY COMMUNITY PLAYGROUP AND PARENT AND TODDLER CLUB, WIGMORE COMMUNITY PLAYGROUP AND MOTHER AND TODDLER CLUB, RAYNHAM WAY COMMUNITY PRE SCHOOL
Status	Registered
Legal form	Other
Registered	1990-01-12
Register	View on the Charity Commission register

Contact

Address	C/O Wigmore Primary School Twyford Drive Luton LU2 9TB
Phone	01582418127
Email	finance@littlegemsluton.co.uk
Website	www.littlegemsluton.co.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: WE ARE A PRE-SCHOOL FOR 2-4YR 11 MONTH.

Classification

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

Geography

- Bedford
- Central Bedfordshire
- Luton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£261,164	£265,516	-	-
2023-12-31	£223,863	£227,938	-	-
2022-12-31	£207,677	£202,615	-	-
2021-12-31	£200,854	£150,355	-	-
2020-12-31	£118,541	£164,979	-	-

Trustees

Name	Role	Appointed
Sarah Gannon CHAIR	Chair	2025-12-09
Erika Hurst CUSTODIAN		2025-12-09
Gemma Bowkett MANAGER		2025-11-25
Kathryn Biley SECRETARY		2025-12-09
Kelly Anderson COMMITTEE		2025-12-09
Lois Cunningham COMMITTEE		2025-12-09
Louise Wright TREASURER		2025-12-09
Nicole Greene COMMITTEE		2025-12-09
Nicole Keane COMMITTEE		2025-12-09
Nikki Wilson COMMITTEE		2025-12-09

Little Gems Pre-School, Luton

England & Wales - Charity number 802447

Accounts



Trustees' Annual Report for the period

Period start date Period end date
 Day Month Year Day Month Year
 From 01 01 2024 TO 31 12 2024

Section A Reference and administration details

Charity name Little Gems Pre-School, Luton

Other names charity is known by

Registered charity number (if any) 802447

Charity's principal address Little Gems Pre-School, Luton
 C/O Wigmore Primary School
 Twyford Drive, Luton
 Postcode LU2 9TB

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	SARAH GANNON	CHAIR		COMMITTEE
2	SAMANTHA DEVANE	TREASURER		COMMITTEE
3	KATHRYN BILEY	SECRETARY		COMMITTEE
4				
5				
6				
7				
8				

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

Name	Dates acted if not for whole year
GEMMA BOWKETT (CUSTODIAN TRUSTEE)	
ERIKA HURST (CUSTODIAN TRUSTEE)	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
INDEPENDENT EXAMINER	NEIL GRIFFITHS	LIGHTHOUSE ACCOUNTANCY LTD, THE OLD PUMP HOUSE, 44A NORTH ROAD, GREAT ABINGTON, CAMBRIDGE, CB21 6AS.

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

SARAH GANON – CHAIR, GEMMA BOWKETT – MANAGER, AMANDA CARNELL – ADMINISTRATOR

Section B

Structure, governance and management

Description of the charity's trusts

Type of governing document

CONSTITUTION

How the charity is constituted

MANAGEMENT COMMITTEE WITH THREE TRUSTEES AND GENERAL COMMITTEE MEMBERS. 2 CUSTODIAN TRUSTEES.

Trustee selection methods

ELECTED AT AGM.

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.

LITTLE GEMS PRE-SCHOOL WORKS CLOSELY WITH THE EARLY YEARS ALLIANCE FOR TRUSTEE GUIDANCE AND TRAINING.

Section C

Objectives and activities

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

To advance the education of children below school age by:

- a) Providing a safe, friendly environment for children to enjoy and progress.
- b) Encouraging other charitable activities through which parents may help the children.
- c) Furthering the aims of the pre-school.

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)

We run additional groups within pre-school. These can include phonics sessions, musical and PSED sessions as well as groups tailored for children's specific needs, such as English as a second language.

Little Gems Pre-School is dedicated to healthy eating and we have our own kitchen co-ordinator who plans healthy snacks, with the children, to help promote independence. All staff speak to the children about healthy choices and this is encouraged throughout the setting. We hope that this, in time, will reduce the obesity level in our children and the general community.

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.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

We were able to extend our setting with the addition of our new outdoor classroom known as the lodge. This allows the children more space in general and gives us an area for more targeted groups.

The lodge has been extremely beneficial for both staff and children. We also had our first summer fete in our garden area. This was a great community event, very successful and great fun.

Section E

Financial review

Brief statement of the charity's policy on reserves

We have a contingency account which we hope to be able to increase with a view to replacing our portacabin building as they only have an estimated lifespan of 5-10 years, as ours is a refurb. A new one will cost in excess of £100,000.

Details of any funds materially in deficit

N/A

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.

The majority of the money we receive comes from the local authority for funded children. We also get funds from additional sessions, fundraising activities (Christmas and Halloween parties) and donations in cash or via our Amazon wish list and Easyfundraising.



Section F Other optional information

Lighthouse Accountancy independently examine our accounts and the Early Years Alliance process our payroll. This means that we have a stable routine in place so that a new committee do not have to worry about this side of our charity. This keeps things simple for everyone.

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)	SARAH GANNON	KATHRYN BILEY
Position (eg Secretary, Chair, etc)	CHAIR	SECRETARY
Date	24/9/2025	

Statement of Activity Comparison

Little Gems Pre-School

January-December, 2024

DISTRIBUTION ACCOUNT	TOTAL	
	JAN 1 - DEC 31 2024	JAN 1 - DEC 31 2023 (PY)
Income		
Bank Interest	1,144.50	725.48
Commission	232.57	231.22
Discounts/Refunds Given	1.40	1.74
Donations and legacies	165.95	21.50
Funding	234,457.17	193,472.34
Fundraising	2,924.00	248.33
School Meals	2,630.00	-157.00
Service/Fee Income	19,048.95	28,726.41
Uniform	559.00	593.00
Total for Income	£261,163.54	£223,863.02
Cost of Sales		
Cost of sales	1,876.50	
Total for Cost of Sales	£1,876.50	
Gross Profit	£259,287.04	£223,863.02
Expenses		
Accountancy	460.00	470.00
Activies	1,060.79	698.67
Advertising/Promotional	300.00	9.99
Agency Staff	1,109.59	309.68
ASDA Gift Card	1,685.35	700.00
Bank charges	126.00	102.00
Bookkeeping	542.40	487.20
Children's Craft	582.11	1,086.77
Children's Play Equipment	42.90	83.00
Children's Toys	3,073.60	3,385.21
Clothing	129.00	8.99
DBS Checks	623.41	555.69
Drink	132.48	184.06
Employers NI	8,057.92	5,353.71
First Aid Supplies	32.28	42.67
Food	225.58	1,105.33
Gifts	2,197.16	2,769.90
Gross Pay	199,462.46	179,765.17
Hygiene Supplies	3,129.31	3,428.13
Insurances	1,607.12	1,532.42
Internet, Web & Email Costs	390.60	290.78
Kitchen Equipment	339.52	1,197.84
Office/General Administrative Expenditures	824.56	1,142.15
Payroll Services	1,106.49	1,020.66
Pension Contributions	3,317.98	2,703.01
Phone Costs	872.04	1,596.42
Postage Costs	94.15	78.28

Statement of Activity Comparison

Little Gems Pre-School

January-December, 2024

DISTRIBUTION ACCOUNT	TOTAL	
	JAN 1 - DEC 31 2024	JAN 1 - DEC 31 2023 (PY)
Printing Costs	126.56	4,030.84
Professional Fees and Services	136.32	1,343.59
Raising funds	142.48	110.86
Recruitment Costs	288.00	426.00
Refund	-50.00	
Rent or Lease of Buildings	3,060.00	2,160.00
Repair, maintenance, servicing and security	26,292.50	5,223.30
Software Updates and Subscriptions	760.70	1,095.51
Staff Meals & Entertainment	116.99	104.55
Staff Training	1,829.03	628.15
Stationary	18.91	359.76
Travel, Accommodation and Parking	485.10	351.50
Trips	210.00	282.00
Uniform, Book Bags and Clothing	574.21	1,491.37
Bank charges Suspense		0.00
Computer Costs		271.90
Discounts given		-3.90
Furniture Expenditure		234.35
Restricted Expense		72.00
Uncategorised Expenditure		-351.95
Total for Expenses	£265,515.60	£227,937.56
Net Operating Income	-£6,228.56	-£4,074.54
Other Income		
Other Expenses		
Net Other Income		
Net Income	-£6,228.56	-£4,074.54



Report to the trustees/ members of

Charity Name
LITTLE GEMS PRE-SCHOOL, LUTON

On accounts for the year ended

31st DECEMBER 2024

Charity no (if any)

302447

Set out on pages

ONE TO THREE

(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 31/12/2024

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

[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. *see below.*

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:

[Signature]

Date:

9 OCTOBER 2025

Name:

NEIL JOHN CRISTMAS

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

FFA, ATT.
231481, 163591

Address:

LHA NORTH ROAD
CHURCH ABINGTON CAMBRIDGE
CB21 6AS.



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 Gems Pre-School, Luton

England & Wales - Charity number 802447

Accounts



Trustees' Annual Report for the period

Period start date			Period end date				
From	Day	Month	Year	TO	Day	Month	Year
	01	01	2023		31	12	2023

Section A Reference and administration details

Charity name

Other names 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	SUZANNE GFRARER	CHAIR	01/01/2023 – 12/12/2023	COMMITTEE
2	SARAH GANNON	CHAIR	12/12/2023 – 31/12/2023	COMMITTEE
3	SAMANTHA DEVANE	TREASURER		COMMITTEE
4	SARAH GANNON	SECRETARY	01/01/2023 – 12/12/2023	COMMITTEE
5	KATHRYN BILEY	SECRETARY	12/12/2023 – 31/12/2023	COMMITTEE
6				
7				
8				

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

Name	Dates acted if not for whole year
JULIE BRIARS (CUSTODIAN TRUSTEE)	01/01/2023 – 24/03/2023
ERIKA HURST (CUSTODIAN TRUSTEE)	
GEMMA BOWKETT (CUSTODIAN TRUSTEE)	24/03/2023 – 31/12/2023

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
INDEPENDENT EXAMINER	NEIL GRIFFITHS	LIGHTHOUSE ACCOUNTANCY LTD, THE OLD PUMP HOUSE, 44A NORTH ROAD, GREAT ABINGTON, CAMBRIDGE, CB21 6AS.

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

SARAH GANNON – CHAIR, GEMMA BOWKETT – MANAGER, AMANDA CARNELL – ADMINISTRATOR

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg trust deed constitution)	CONSTITUTION
How the charity is constituted (eg trust association company)	MANAGEMENT COMMITTEE WITH THREE TRUSTEES AND GENERAL COMMITTEE MEMBERS. 2 CUSTODIAN TRUSTEES.
Trustee selection methods (eg appointed by, elected by)	ELECTED AT AGM.

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.

LITTLE GEMS PRE-SCHOOL WORKS CLOSELY WITH THE EARLY YEARS ALLIANCE FOR TRUSTEE GUIDANCE AND TRAINING.

Section C Objectives and activities

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

To advance the education of children below school age by:

- Providing a safe, friendly environment for children to enjoy and progress.
- Encouraging other charitable activities through which parents may help the children.
- Furthering the aims of the pre-school.

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)

We run additional groups within pre-school. These can include phonics sessions, musical and PE sessions as well as groups tailored for children's specific needs, such as English as a second language.

Little Gems Pre-School is dedicated to supporting and ECO friendly environment. We teach our children to recycle, understand the importance of this and use as many eco friendly resources as possible. This has included bamboo toothbrushes, our home made compost and eco friendly glitter.

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.

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Section D Achievements and performance

Summary of the main achievements of the charity during the year

Little Gems Pre-School have continued to provide a safe and nurturing environment for young children in the community.

Our SENDCO team work hard to bring on the development of special needs children and also those children that are performing slightly lower than their age appropriate level. We have nurture groups to help improve skills in all areas identified as needing support.

We have remained full throughout the year which has allowed us to recruit a number of new qualified practitioners.

Section E Financial review

Brief statement of the charity's policy on reserves

We have a contingency account which covers three months running costs and redundancy pay. This account stands at £79171.39 as of 31/12/2023. We hope to be able to increase this contingency with a view to replacing our portacabin building as they only have an estimated lifespan of 5-10 years, as ours is a refurb. A new one will cost in excess of £100,000.

Details of any funds materially in deficit

N/A

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.

The majority of the money we receive comes from the local authority for funded children. We also get funds from additional sessions, fundraising activities (Christmas and Halloween parties) and donations in cash or via our Amazon wish list.


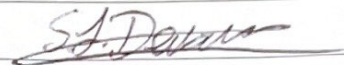
Section F Other optional information

Lighthouse Accountancy independently examine our accounts and the Early Years Alliance process our payroll. This means that we have a stable routine in place so that a new committee do not have to worry about this side of our charity. This keeps things simple for everyone.

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)	SARAH GANNON	SAMANTHA DEVANE
Position (eg Secretary, Chair, etc)	CHAIR	TREASURER

Date



Report to the trustees/ members of

Charity Name: LITTLE GEMS PRE-SCHOOL LUTON

On accounts for the year ended

31st DECEMBER 2023 Charity no (if any) 802447

Set out on pages

ONE TO THREE. (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 DD / MM / YYYY.

Responsibilities and basis of report

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

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

Independent examiner's statement

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [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: [Signature]

Date: 12 OCTOBER 2024

Name: NEIL JOHN GRIFFITHS

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

FFA, ATT

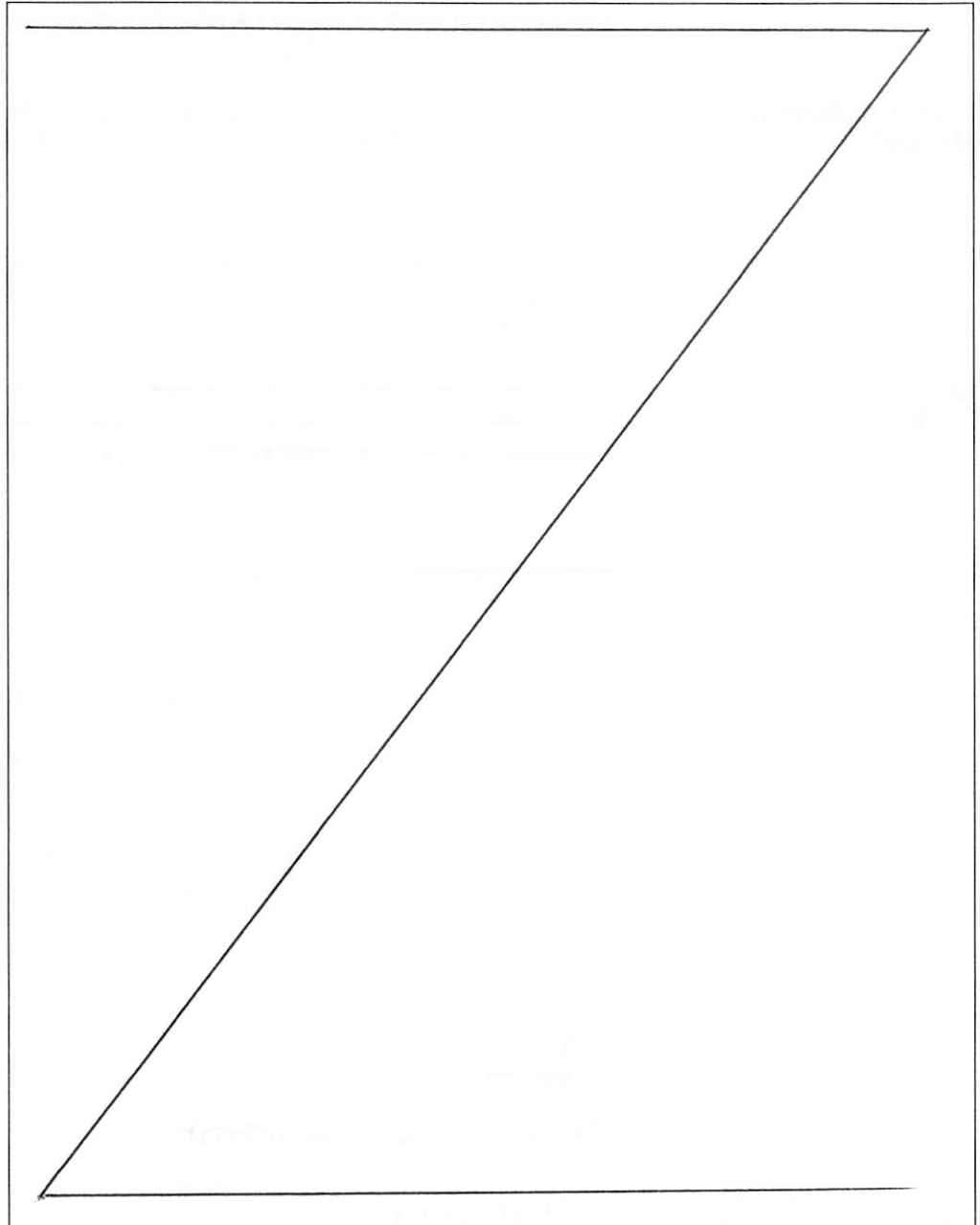
Lighthouse Accountancy
The Old Pump House
44A North Road
Great Abington

Address:

Cambridge
CB21 6AS
TEL: 01462 454578 07769 776277

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 Gems Pre-School

Financial Activities

January - December 2023

	TOTAL
Income	
Bank Interest	725.48
Commission	231.22
Discounts/Refunds Given	1.74
Donations and legacies	21.50
Funding	193,472.34
Fundraising	248.33
School Meals	-157.00
Service/Fee Income	28,726.41
Uniform	593.00
Total Income	£223,863.02
TOTAL	£223,863.02
Expenditures	
Accountancy	470.00
Activies	698.67
Advertising/Promotional	9.99
Agency Staff	309.68
ASDA Gift Card	700.00
Bank charges	102.00
Bank charges Suspense	0.00
Bookkeeping	487.20
Children's Craft	1,086.77
Children's Play Equipment	83.00
Children's Toys	3,385.21
Clothing	8.99
Computer Costs	271.90
DBS Checks	555.69
Discounts given	-3.90
Drink	184.06
Employers NI	5,353.71
First Aid Supplies	42.67
Food	1,105.33
Furniture Expenditure	234.35
Gifts	2,769.90
Gross Pay	179,765.17
Hygiene Supplies	3,428.13
Insurances	1,532.42
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Pension Contributions	2,703.01
Phone Costs	1,596.42
Postage Costs	78.28
Printing Costs	4,030.84
Professional Fees and Services	1,343.59

	TOTAL
Raising funds	110.86
Recruitment Costs	426.00
Rent or Lease of Buildings	2,160.00
Repair, maintenance, servicing and security	5,223.30
Restricted Expense	72.00
Software Updates and Subscriptions	1,095.51
Staff Meals & Entertainment	104.55
Staff Training	628.15
Stationary	359.76
Travel, Accommodation and Parking	351.50
Trips	282.00
Uncategorised Expenditure	-351.95
Uniform, Book Bags and Clothing	1,491.37
Total Expenditures	£227,937.56
NET OPERATING INCOME	£ -4,074.54
NET INCOME/(EXPENDITURE)	£ -4,074.54

Little Gems Pre-School

Balance Sheet

As of December 31, 2023

	TOTAL
Fixed Asset	
Total Fixed Asset	
Cash at bank and in hand	
Little Gems Current Acc (2681)	34,425.04
Little Gems Savings (2746)	79,171.39
Total Cash at bank and in hand	£113,596.43
Debtors	
Debtors	1,048.90
Total Debtors	£1,048.90
NET CURRENT ASSETS	£114,645.33
Creditors: amounts falling due within one year	
Trade Creditors	
Creditors	-164.40
Total Trade Creditors	£ -164.40
Current Liabilities	
Accruals	470.00
Total Current Liabilities	£470.00
Total Creditors: amounts falling due within one year	£305.60
NET CURRENT ASSETS (LIABILITIES)	£114,339.73
TOTAL ASSETS LESS CURRENT LIABILITIES	£114,339.73
TOTAL NET ASSETS (LIABILITIES)	£114,339.73
Charity funds	
Opening Balance Equity	103,156.89
Retained Earnings	15,257.38
Surplus/(Deficit)	-4,074.54
Total Charity funds	£114,339.73



Report to the trustees/ members of

Charity Name: LITTLE GEMS PRE-SCHOOL LUTON

On accounts for the year ended

31st DECEMBER 2023 Charity no (if any) 802447

Set out on pages

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Independent examiner's statement

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

Signed: [Signature]

Date: 12 OCTOBER 2024

Name: NEIL JOHN GRIFFITHS

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

FFA, ATT

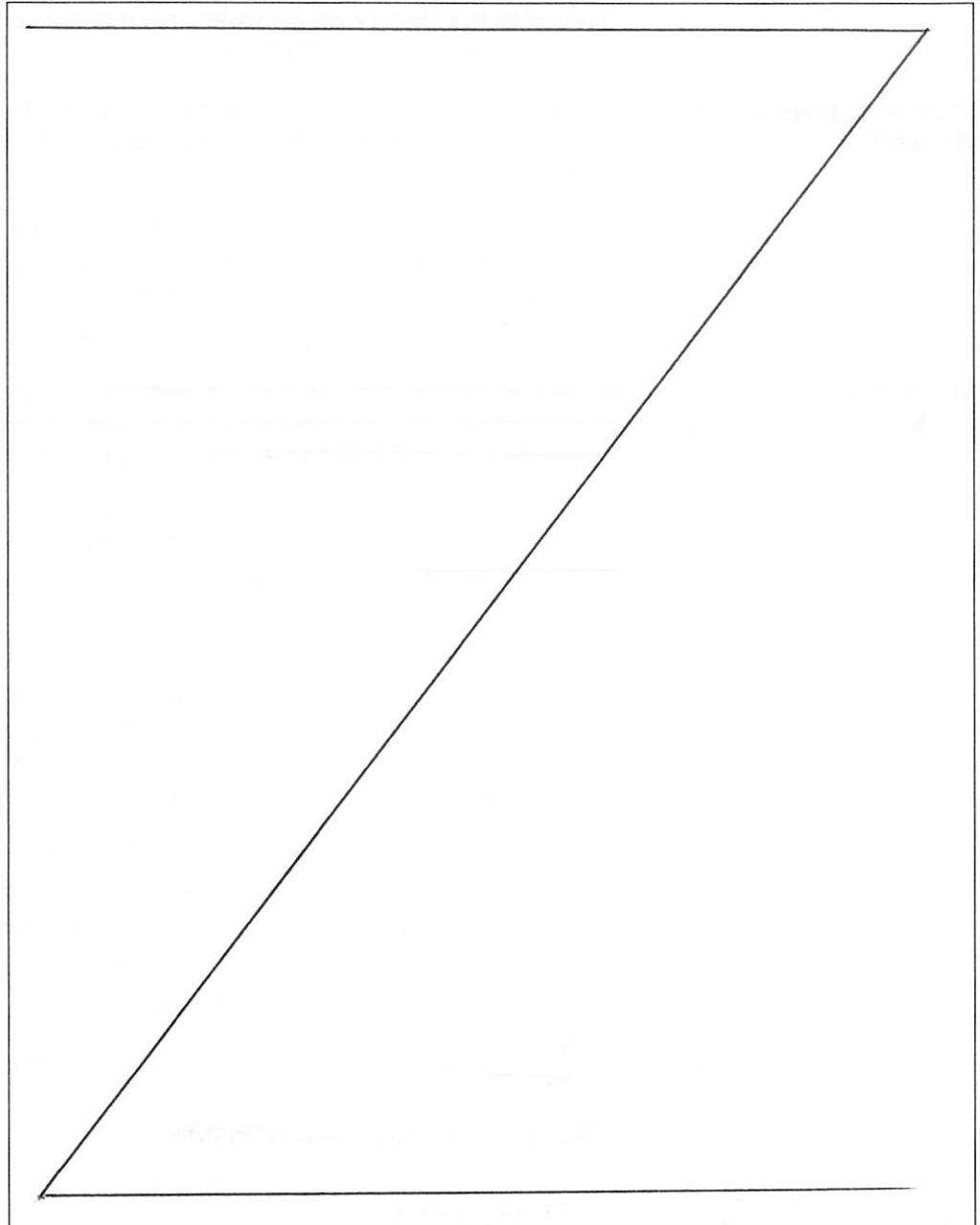
Lighthouse Accountancy
The Old Pump House
44A North Road
Great Abington

Address:

Cambridge
CB21 6AS
TEL: 01462 454578 07769 776277

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 Gems Pre-School

Financial Activities

January - December 2023

	TOTAL
Income	
Bank Interest	725.48
Commission	231.22
Discounts/Refunds Given	1.74
Donations and legacies	21.50
Funding	193,472.34
Fundraising	248.33
School Meals	-157.00
Service/Fee Income	28,726.41
Uniform	593.00
Total Income	£223,863.02
TOTAL	£223,863.02
Expenditures	
Accountancy	470.00
Activies	698.67
Advertising/Promotional	9.99
Agency Staff	309.68
ASDA Gift Card	700.00
Bank charges	102.00
Bank charges Suspense	0.00
Bookkeeping	487.20
Children's Craft	1,086.77
Children's Play Equipment	83.00
Children's Toys	3,385.21
Clothing	8.99
Computer Costs	271.90
DBS Checks	555.69
Discounts given	-3.90
Drink	184.06
Employers NI	5,353.71
First Aid Supplies	42.67
Food	1,105.33
Furniture Expenditure	234.35
Gifts	2,769.90
Gross Pay	179,765.17
Hygiene Supplies	3,428.13
Insurances	1,532.42
Internet, Web & Email Costs	290.78
Kitchen Equipment	1,197.84
Office/General Administrative Expenditures	1,142.15
Payroll Services	1,020.66
Pension Contributions	2,703.01
Phone Costs	1,596.42
Postage Costs	78.28
Printing Costs	4,030.84
Professional Fees and Services	1,343.59

	TOTAL
Raising funds	110.86
Recruitment Costs	426.00
Rent or Lease of Buildings	2,160.00
Repair, maintenance, servicing and security	5,223.30
Restricted Expense	72.00
Software Updates and Subscriptions	1,095.51
Staff Meals & Entertainment	104.55
Staff Training	628.15
Stationary	359.76
Travel, Accommodation and Parking	351.50
Trips	282.00
Uncategorised Expenditure	-351.95
Uniform, Book Bags and Clothing	1,491.37
Total Expenditures	£227,937.56
NET OPERATING INCOME	£ -4,074.54
NET INCOME/(EXPENDITURE)	£ -4,074.54

Little Gems Pre-School

Balance Sheet

As of December 31, 2023

	TOTAL
Fixed Asset	
Total Fixed Asset	
Cash at bank and in hand	
Little Gems Current Acc (2681)	34,425.04
Little Gems Savings (2746)	79,171.39
Total Cash at bank and in hand	£113,596.43
Debtors	
Debtors	1,048.90
Total Debtors	£1,048.90
NET CURRENT ASSETS	£114,645.33
Creditors: amounts falling due within one year	
Trade Creditors	
Creditors	-164.40
Total Trade Creditors	£ -164.40
Current Liabilities	
Accruals	470.00
Total Current Liabilities	£470.00
Total Creditors: amounts falling due within one year	£305.60
NET CURRENT ASSETS (LIABILITIES)	£114,339.73
TOTAL ASSETS LESS CURRENT LIABILITIES	£114,339.73
TOTAL NET ASSETS (LIABILITIES)	£114,339.73
Charity funds	
Opening Balance Equity	103,156.89
Retained Earnings	15,257.38
Surplus/(Deficit)	-4,074.54
Total Charity funds	£114,339.73

Little Gems Pre-School, Luton

England & Wales - Charity number 802447

Accounts



Trustees' Annual Report for the period

Period start date			Period end date				
From	Day	Month	Year	TO	Day	Month	Year
	01	01	2022		31	12	2022

Section A Reference and administration details

Charity name Other names 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	CAROL BOWLER	CHAIR	01/01/2022 – 16/12/2022	COMMITTEE
2	SAMANTHA DEVANE	TREASURER		COMMITTEE
3	JENNIFER ROLLS	SECRETARY	01/01/2022 – 16/12/2022	COMMITTEE
4	SARAH GANNON	SECRETARY	16/12/2022 - DATE	COMMITTEE
5	SUZANNE GFRARER	CHAIR	16/12/2022 - DATE	COMMITTEE
6				
7				
8				

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

Name	Dates acted if not for whole year
JULIE BRIARS (CUSTODIAN TRUSTEE)	
ERIKA HURST (CUSTODIAN TRUSTEE)	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
INDEPENDENT EXAMINER	NEIL GRIFFITHS	LIGHTHOUSE ACCOUNTANCY LTD, THE OLD PUMP HOUSE, 44A NORTH ROAD, GREAT ABINGTON, CAMBRIDGE, CB21 6AS.

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
How the charity is constituted (eg trust association company)	MANAGEMENT COMMITTEE WITH THREE TRUSTEES AND GENERAL COMMITTEE MEMBERS. 2 CUSTODIAN TRUSTEES.
Trustee selection methods (eg appointed by elected by)	ELECTED AT AGM.

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.

LITTLE GEMS PRE-SCHOOL WORKS CLOSELY WITH THE EARLY YEARS ALLIANCE FOR TRUSTEE GUIDANCE AND TRAINING.

Section C Objectives and activities

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

- To advance the education of children below school age by:
- Providing a safe, friendly environment for children to enjoy and progress.
 - Encouraging other charitable activities through which parents may help the children.
 - Furthering the aims of the pre-school.

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)

We run additional groups within pre-school. These can include phonics sessions, musical and PE sessions as well as groups tailored for children's specific needs, such as English as a second language.

Little Gems Pre-School is dedicated to healthy eating and we have our own kitchen co-ordinator who plans healthy snacks with the children to help promote independence. All staff speak to the children about healthy choices and this is encouraged throughout the setting.

During this year we also worked hard to run a project targeted at getting adults interacting with their children and reducing time on devices such as tablets. The project also supported our healthy eating by sending home cooking activities for children and their adults to do together.

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.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Little Gems Pre-School have continued to provide a safe and nurturing environment for young children in the community.

Our SENDCO team work hard to bring on the development of special needs children and also those children that are performing slightly lower than their age appropriate level. We have nurture groups to help improve skills in all areas identified as needing support.

With our main cohort of children being drastically affected by the previous COVID 19 lockdowns, our staff worked exceptionally hard to support children's social and emotional development.

We were able to hold our first Halloween Party in several years which had previously been cancelled due to COVID. This was a complete sell out and a huge success all round.

Section E

Financial review

Brief statement of the charity's policy on reserves

We have a contingency account which covers three months running costs and redundancy pay. This account stands at £75,406.07 as of 31/12/2022. We hope to be able to increase this contingency with a view to replacing our portacabin building as they only have an estimated lifespan of 5-10 years, as ours is a refurb. A new one will cost in excess of £100,000.

Details of any funds materially in deficit

N/A

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.

The majority of the money we receive comes from the local authority for funded children. We also get funds from additional sessions, fundraising activities and donations in cash or via our Amazon wish list.

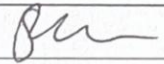
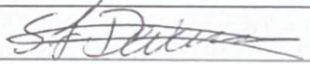
Section F Other optional information

Lighthouse Accountancy independently examine our accounts and the Early Years Alliance process our payroll. This means that we have a stable routine in place so that a new committee do not have to worry about this side of our charity. This keeps things simple for everyone.

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)	SUZANNE GFRARER	SAMANTHA DEVANE
Position (eg Secretary, Chair, etc)	CHAIR	TREASURER
Date	4.7.23	



Report to the trustees/ members of

Charity Name LITTLE GEMS PRE-SCHOOL LONDON

On accounts for the year ended

31st DECEMBER 2022

Charity no (if any)

802447

Set out on pages

ONE TO FIVE

(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 DD / MM / YYYY.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

[Signature]

Date:

15 AUGUST 2023

Name:

NEIL JOHN GRIFFITHS

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

FFA, FIPA, ATT.

Lighthouse Accountancy
The Old Pump House
44A North Road

Address:

Great Abington
Cambridge

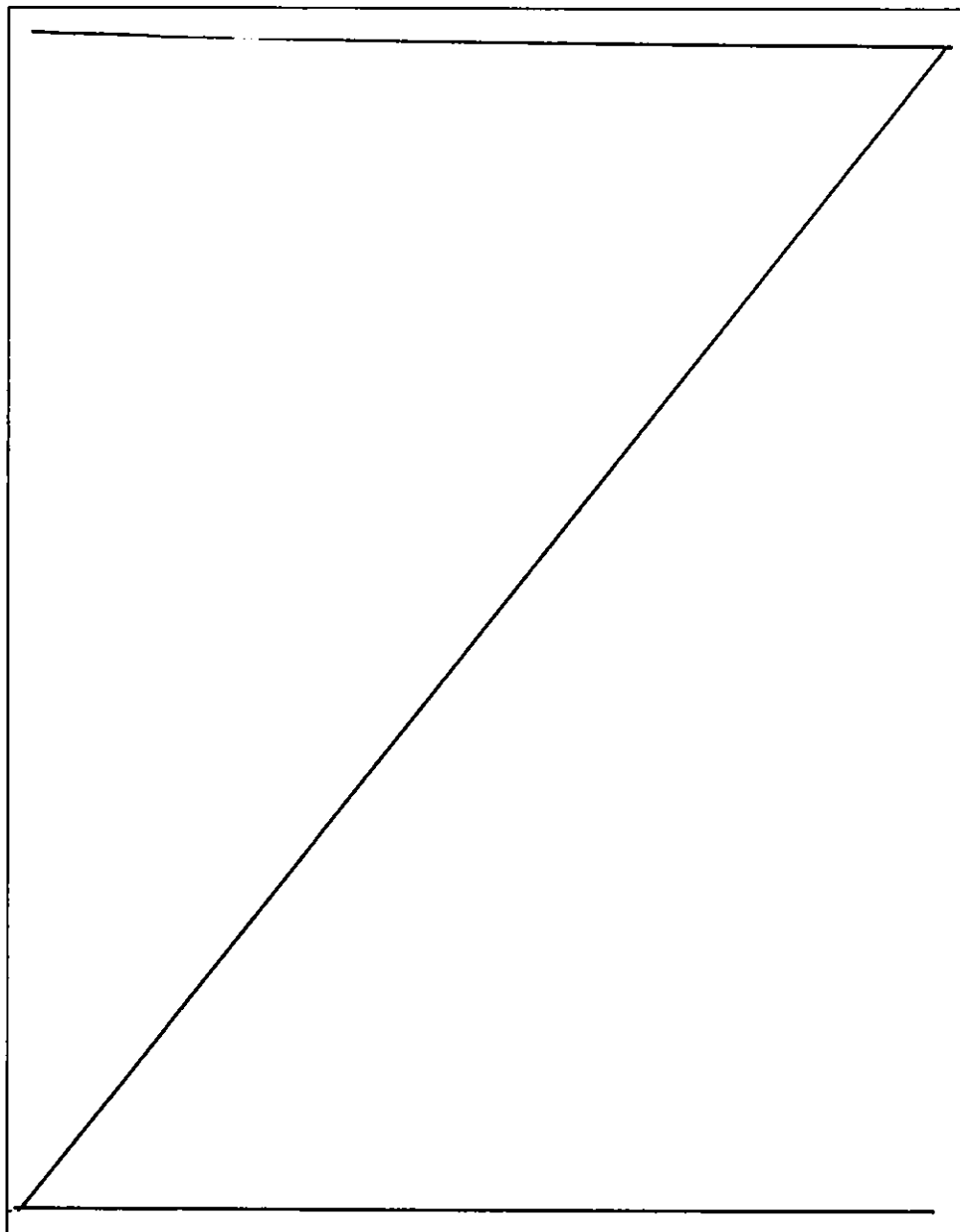
CB21 6AS

TEL: 01462 454578

07769 776277.

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 Gems Pre-School

Financial Activities

January - December 2022

	TOTAL
Income	
Bank Interest	68.58
Commission	181.93
Discounts/Refunds Given	7.04
Donations and legacies	207.30
Funding	173,740.58
Fundraising	764.40
Restricted	1,000.00
School Meals	2,685.00
Service/Fee Income	28,392.78
Uncategorised Income	9.99
Uniform	619.50
Total Income	£267,877.16
TOTAL	£267,877.16
Expenditures	
Accountancy	607.50
Activities	1,254.41
Bank charges	102.00
Bookkeeping	458.40
Children's Craft	545.27
Children's Toys	7,420.14
Clothing	21.80
Computer Costs	1,538.90
DBS Checks	654.30
Discounts given	68.20
Drink	225.40
Employers NI	4,101.80
First Aid Supplies	82.48
Food	1,217.95
Furniture Expenditure	3,152.76
Gifts	1,260.00
Gross Pay	157,700.80
Hygiene Supplies	3,103.75
Insurances	1,487.96
Internet, Web & Email Costs	334.80
Kitchen Equipment	172.55
Office/General Administrative Expenditures	766.04
PAYE/NI	0.28
Payroll Services	1,174.20
Pension Contributions	2,535.24
Phone Costs	735.40
Postage Costs	18.90
Printing Costs	761.98
Professional Fees and Services	267.83
Recruitment Costs	276.00

	TOTAL
Rent or Lease of Buildings	900.00
Repair, maintenance, servicing and security	2,908.97
Restricted Expense	466.68
Software Updates and Subscriptions	1,299.11
Staff Meals & Entertainment	335.45
School Meals	492.00
Total Staff Meals & Entertainment	827.45
Staff Training	2,869.91
Stationary	205.07
Travel, Accommodation and Parking	550.00
Trips	217.00
Uncategorised Expenditure	9.99
Uniform, Book Bags and Clothing	313.48
Total Expenditures	£262,614.79
NET OPERATING INCOME	£5,662.49
NET INCOME/(EXPENDITURE)	£5,662.49

Little Gems Pre-School

Balance Sheet

As of December 31, 2022

	TOTAL
Fixed Asset	
Total Fixed Asset	
Cash at bank and in hand	
Little Gems Current Acc (2681)	42,798.87
Little Gems Savings (2746)	75,445.91 ✓
Total Cash at bank and in hand	£118,244.78
Debtors	
Debtors	455.64
Total Debtors	£455.64
NET CURRENT ASSETS	£118,700.42
Creditors: amounts falling due within one year	
Trade Creditors	
Creditors	-183.85
Total Trade Creditors	£ -183.85
Current Liabilities	
Accruals	470.00
Total Current Liabilities	£470.00
Total Creditors: amounts falling due within one year	£288.15
NET CURRENT ASSETS (LIABILITIES)	£118,414.27
TOTAL ASSETS LESS CURRENT LIABILITIES	£118,414.27
TOTAL NET ASSETS (LIABILITIES)	£118,414.27
<hr/>	
Charity funds	
Opening Balance Equity	103,156.89
Retained Earnings	10,194.98
Surplus/(Deficit)	5,062.40
Total Charity funds	£118,414.27



Report to the trustees/
members of

Charity Name
LITTLE GEMS PRE-SCHOOL LONDON

On accounts for the year
ended

31st DECEMBER 2022

Charity no
(if any)

802447

Set out on pages

ONE TO FIVE

(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 DD / MM / YYYY.

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
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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:

15 AUGUST 2023

Name:

NEIL JOHN GRIFFITHS

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

FFA, FIPA, ATT.

Lighthouse Accountancy
The Old Pump House
44A North Road

Address:

Great Abington
Cambridge

CB21 6AS

TEL: 01462 454578

07769 776277.



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 Gems Pre-School

Financial Activities

January - December 2022

	TOTAL
Income	
Bank Interest	68.58
Commission	181.93
Discounts/Refunds Given	7.04
Donations and legacies	207.30
Funding	173,740.58
Fundraising	764.40
Restricted	1,000.00
School Meals	2,685.00
Service/Fee Income	28,392.78
Uncategorised Income	9.99
Uniform	619.50
Total Income	£267,877.16
TOTAL	£267,877.16
Expenditures	
Accountancy	607.50
Activities	1,254.41
Bank charges	102.00
Bookkeeping	458.40
Children's Craft	545.27
Children's Toys	7,420.14
Clothing	21.80
Computer Costs	1,538.90
DBS Checks	654.30
Discounts given	68.20
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First Aid Supplies	82.48
Food	1,217.95
Furniture Expenditure	3,152.76
Gifts	1,260.00
Gross Pay	157,700.80
Hygiene Supplies	3,103.75
Insurances	1,487.96
Internet, Web & Email Costs	334.80
Kitchen Equipment	172.55
Office/General Administrative Expenditures	766.04
PAYE/NI	0.28
Payroll Services	1,174.20
Pension Contributions	2,535.24
Phone Costs	735.40
Postage Costs	18.90
Printing Costs	761.98
Professional Fees and Services	267.83
Recruitment Costs	276.00

	TOTAL
Rent or Lease of Buildings	900.00
Repair, maintenance, servicing and security	2,908.97
Restricted Expense	466.68
Software Updates and Subscriptions	1,299.11
Staff Meals & Entertainment	335.45
School Meals	492.00
Total Staff Meals & Entertainment	827.45
Staff Training	2,869.91
Stationary	205.07
Travel, Accommodation and Parking	550.00
Trips	217.00
Uncategorised Expenditure	9.99
Uniform, Book Bags and Clothing	313.48
Total Expenditures	£262,614.79
NET OPERATING INCOME	£5,662.49
NET INCOME/(EXPENDITURE)	£5,662.49

Little Gems Pre-School

Balance Sheet

As of December 31, 2022

	TOTAL
Fixed Asset	
Total Fixed Asset	
Cash at bank and in hand	
Little Gems Current Acc (2681)	42,798.87
Little Gems Savings (2746)	75,445.91 ✓
Total Cash at bank and in hand	£118,244.78
Debtors	
Debtors	455.64
Total Debtors	£455.64
NET CURRENT ASSETS	£118,700.42
Creditors: amounts falling due within one year	
Trade Creditors	
Creditors	-183.85
Total Trade Creditors	£ -183.85
Current Liabilities	
Accruals	470.00
Total Current Liabilities	£470.00
Total Creditors: amounts falling due within one year	£288.15
NET CURRENT ASSETS (LIABILITIES)	£118,414.27
TOTAL ASSETS LESS CURRENT LIABILITIES	£118,414.27
TOTAL NET ASSETS (LIABILITIES)	£118,414.27
<hr/>	
Charity funds	
Opening Balance Equity	103,156.89
Retained Earnings	10,194.98
Surplus/(Deficit)	5,062.40
Total Charity funds	£118,414.27

Little Gems Pre-School, Luton

England & Wales - Charity number 802447

Accounts



Trustees' Annual Report for the period

Period start date			Period end date				
From	Day 01	Month 01	Year 2021	TO	Day 31	Month 12	Year 2021

Section A Reference and administration details

Charity name Little Gems Pre-School, Luton

Other names charity is known by

Registered charity number (if any) 802447

Charity's principal address

Little Gems Pre-School, Luton
 C/O Wigmore Primary School
 Twyford Drive, Luton
Postcode LU2 9TB

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	CAROL BOWLER	CHAIR		COMMITTEE
2	SAMANTHA DEVANE	TREASURER		COMMITTEE
3	JENNIFER ROLLS	SECRETARY		COMMITTEE
4				
5				
6				
7				
8				

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

Name	Dates acted if not for whole year
JULIE BRIARS (CUSTODIAN TRUSTEE)	
ERIKA HURST (CUSTODIAN TRUSTEE)	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
INDEPENDENT EXAMINER	NEIL GRIFFITHS	LIGHTHOUSE ACCOUNTANCY LTD, THE OLD PUMP HOUSE, 44A NORTH ROAD, GREAT ABINGTON, CAMBRIDGE, CB21 6AS.

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

CAROL BOWLER – CHAIR, GEMMA BOWKETT – MANAGER, AMANDA CARNELL - ADMINISTRATOR

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	CONSTITUTION
How the charity is constituted (eg. trust, association, company)	MANAGEMENT COMMITTEE WITH THREE TRUSTEES AND GENERAL COMMITTEE MEMBERS. 2 CUSTODIAN TRUSTEES.
Trustee selection methods (eg. appointed by, elected by)	ELECTED AT AGM.

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.

LITTLE GEMS PRE-SCHOOL WORKS CLOSELY WITH THE EARLY YEARS ALLIANCE FOR TRUSTEE GUIDANCE AND TRAINING.

Section C Objectives and activities

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

To advance the education of children below school age by:

- Providing a safe, friendly environment for children to enjoy and progress.
- Encouraging other charitable activities through which parents may help the children.
- Furthering the aims of the pre-school.

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)

We run additional groups within pre-school. These can include phonics sessions, musical and PE sessions as well as groups tailored for children's specific needs, such as English as a second language.

Little Gems Pre-School is dedicated to healthy eating and we have our own kitchen co-ordinator who plans healthy snacks with the children to help promote independence. All staff speak to the children about healthy choices and this is encouraged throughout the setting. We hope that this, in time, will reduce the obesity level in our children and the general community.

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.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Little Gems Pre-School have continued to provide a safe and nurturing environment for young children in the community.

Our education statistics, provided and commended by the local council, are above average for our location. We are extremely proud of this.

Our SENDCO team work hard to bring on the development of special needs children and also those children that are performing slightly lower than their age appropriate level. We have nurture groups to help improve skills in all areas identified as needing support.

We have had a difficult financial year due to COVID-19 and have had to spend large sums on additional cleaning items and procedures to keep our staff and the children safe and healthy. Although this has been a worrying time, financially, we hope we will recover well when things return to normal.

Our donations and fundraising have been hugely reduced this year due to COVID-19 and we have had to cancel our main fundraising event of the year, our Halloween party, which always raised large amounts for the pre-school. We also had to cancel our sports day, leavers party and Christmas concerts, which was exceptionally sad for the children, parents and staff. Although things are different, and more challenging, we feel we are still providing an amazing service to the public and learning new ways to overcome COVID related issues.

Section E

Financial review

Brief statement of the charity's policy on reserves

We have a contingency account which covers three months running costs and redundancy pay. This account stands at £70,000 as of 31/12/2020. Once things return to normal and we are not so restricted, due to COVID, we hope to be able to increase this contingency with a view to replacing our portacabin building as they only have an estimated lifespan of 5-10 years, as ours is a refurb. A new one will cost in excess of £100,000.

Details of any funds materially in deficit

N/A

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.

The majority of the money we receive comes from the local authority for funded children. We also get funds from additional sessions, fundraising activities (Christmas and Halloween parties) and donations in cash or via our Amazon wish list.

Section F Other optional information

Lighthouse Accountancy independently examine our accounts and the Early Years Alliance process our payroll. This means that we have a stable routine in place so that a new committee do not have to worry about this side of our charity. This keeps things simple for everyone.

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)	CAROL BOWLER	SAMANTHA DEVANE
Position (eg Secretary, Chair, etc)	CHAIR	TREASURER
Date		

Little Gems Pre-School

Financial Activities

January - December 2021

	TOTAL
Income	
Bank Interest	7.12
Commission	184.63
Discounts/Refunds Given	100.00
Donations and legacies	83.35
Funding	180,421.12
Fundraising	76.00
School Meals	757.50
Service/Fee Income	18,225.65
Uniform	998.50
Total Income	£200,853.87
Cost of Sales	
Cost of sales	365.50
Total Cost of Sales	£365.50
TOTAL	£200,488.37
Expenditures	
Accountancy	480.00
Activies	44.91
Advertising/Promotional	372.00
Agency Staff	108.00
Bank charges	84.60
Bookkeeping	432.00
Children's Craft	396.81
Children's Play Equipment	181.55
Children's Toys	3,033.61
Computer Costs	14.98
DBS Checks	425.40
Drink	188.55
Employers NI	-14,891.94
Family Support	171.09
First Aid Supplies	36.03
Food	766.83
Furniture Expenditure	1,600.20
General Expenses	0.40
Gifts	316.10
Gross Pay	138,676.95
Hygiene Supplies	2,817.04
Insurances	1,454.50
Internet, Web & Email Costs	443.31
Kitchen Equipment	158.71
Office/General Administrative Expenditures	-114.20
Payroll Services	825.00
Pension Contributions	2,046.55
Phone Costs	1,065.31
Postage Costs	22.69
Printing Costs	838.61

	TOTAL
Professional Fees and Services	124.01
Refund	-0.20
Rent or Lease of Buildings	1,530.00
Repair, maintenance, servicing and security	2,400.84
Software Updates and Subscriptions	545.41
Staff Meals & Entertainment	102.60
Staff Training	777.37
Travel, Accommodation and Parking	20.00
Uniform, Book Bags and Clothing	2,859.50
Total Expenditures	£150,355.12
NET OPERATING INCOME	£50,133.25
NET INCOME/(EXPENDITURE)	£50,133.25

CHARITY COMMISSION FOR ENGLAND AND WALES Independent examiner's report on the accounts

Report to the trustees/ members of: **LITTLE GEMS PRESCHOOL**

On accounts for the year ended: **31 December 2021** Charity no (if any): **802447**

Set out on pages: **ONE TO FIVE**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 Dec 2021.

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)(c) of the Act.


[The charity's gross income exceeded £250,000 and I am entitled to undertake the examination by being a qualified member of (insert name of applicable body) (if none) (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 those stated 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 2006 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: **31 March 2022**

Name: **Neil Justin Griffiths**

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

IER 1 Oct 2018

Little Gems Pre-School, Luton

England & Wales - Charity number 802447

Accounts



Trustees' Annual Report for the period

Period start date			Period end date				
From	Day	Month	Year	TO	Day	Month	Year
	01	01	2020		31	12	2020

Section A Reference and administration details

Charity name

Other names 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	CAROL BOWLER	CHAIR		COMMITTEE
2	SAMANTHA DEVANE	TREASURER		COMMITTEE
3	JENNIFER ROLLS	SECRETARY		COMMITTEE
4				
5				
6				
7				
8				

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

Name	Dates acted if not for whole year
JULIE BRIARS (CUSTODIAN TRUSTEE)	
ERIKA HURST (CUSTODIAN TRUSTEE)	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
INDEPENDENT EXAMINER	NEIL GRIFFITHS	LIGHTHOUSE ACCOUNTANCY LTD, THE OLD PUMP HOUSE, 44A NORTH ROAD, GREAT ABINGTON, CAMBRIDGE, CB21 6AS.

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

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

MANAGEMENT COMMITTEE WITH THREE TRUSTEES AND GENERAL COMMITTEE MEMBERS. 2 CUSTODIAN TRUSTEES.

Trustee selection methods
(eg. appointed by, elected by)

ELECTED AT AGM.

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.

LITTLE GEMS PRE-SCHOOL WORKS CLOSELY WITH THE EARLY YEARS ALLIANCE FOR TRUSTEE GUIDANCE AND TRAINING.

Section C Objectives and activities

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

To advance the education of children below school age by:

- Providing a safe, friendly environment for children to enjoy and progress.
- Encouraging other charitable activities through which parents may help the children.
- Furthering the aims of the pre-school.

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)

We run additional groups within pre-school. These can include phonics sessions, musical and PE sessions as well as groups tailored for children's specific needs, such as English as a second language.

Little Gems Pre-School is dedicated to healthy eating and we have our own kitchen co-ordinator who plans healthy snacks with the children to help promote independence. All staff speak to the children about healthy choices and this is encouraged throughout the setting. We hope that this, in time, will reduce the obesity level in our children and the general community.

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.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Little Gems Pre-School have continued to provide a safe and nurturing environment for young children in the community.

Our education statistics, provided and commended by the local council, are above average for our location. We are extremely proud of this.

Our SENDCO team work hard to bring on the development of special needs children and also those children that are performing slightly lower than their age appropriate level. We have nurture groups to help improve skills in all areas identified as needing support.

We have had a difficult financial year due to COVID-19 and have had to spend large sums on additional cleaning items and procedures to keep our staff and the children safe and healthy. Although this has been a worrying time, financially, we hope we will recover well when things return to normal.

Our donations and fundraising have been hugely reduced this year due to COVID-19 and we have had to cancel our main fundraising event of the year, our Halloween party, which always raised large amounts for the pre-school. We also had to cancel our sports day, leavers party and Christmas concerts, which was exceptionally sad for the children, parents and staff. Although things are different, and more challenging, we feel we are still providing an amazing service to the public and learning new ways to overcome COVID related issues.

Section E

Financial review

Brief statement of the charity's policy on reserves

We have a contingency account which covers three months running costs and redundancy pay. This account stands at £75,000 as of 31/12/2020. Once things return to normal and we are not so restricted, due to COVID, we hope to be able to increase this contingency with a view to replacing our portacabin building as they only have an estimated lifespan of 5-10 years, as ours is a refurb. A new one will cost in excess of £100,000.

Details of any funds materially in deficit

N/A

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.

The majority of the money we receive comes from the local authority for funded children. We also get funds from additional sessions, fundraising activities (Christmas and Halloween parties) and donations in cash or via our Amazon wish list.

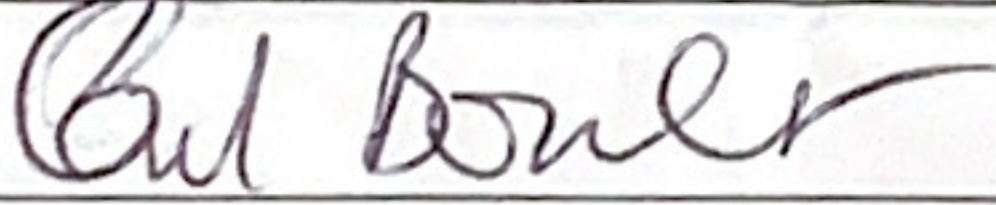
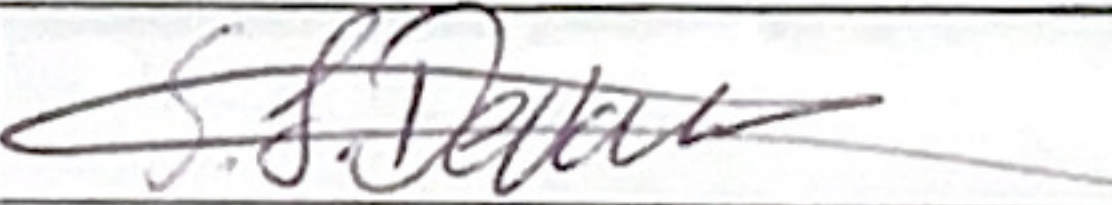
Section F Other optional information

Lighthouse Accountancy independently examine our accounts and the Early Years Alliance process our payroll. This means that we have a stable routine in place so that a new committee do not have to worry about this side of our charity. This keeps things simple for everyone.

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)	CAROL BOWLER	SAMANTHA DEVANE
Position (eg Secretary, Chair, etc)	CHAIR	TREASURER
Date	20/05/2021	

Little Gems Pre-School

Financial Activities

January - December 2020

	TOTAL	
	JAN - DEC 2020	JAN - DEC 2019 (PY)
Income		
Bank Interest	66.94	190.95
Commission		289.37
Donations and legacies	325.60	35.40
Funding	108,273.71	157,002.38
Fundraising	154.06	1,039.00
Grant	500.00	
School Meals	423.00	679.55
Service/Fee Income	8,797.69	12,322.50
Total Income	£118,541.00	£171,559.15
Cost of Sales		
Cost of sales	1,830.70	3,141.18
Total Cost of Sales	£1,830.70	£3,141.18
TOTAL	£116,710.30	£168,417.97
Expenditures		
Accountancy	465.00	600.00
Activities		362.18
Advertising/Promotional	1,281.72	879.00
Bank charges	58.50	25.17
Bookkeeping	428.40	386.40
Children's Entertainer		460.00
Children's Play Equipment	2,486.71	10,440.93
Clothing		24.00
Computer Costs	1,339.92	1,172.20
DBS Checks	171.40	
Employers NI	8,584.80	7,868.00
First Aid Supplies	29.95	
Furniture Expenditure	69.99	1,277.60
General Expenses	286.58	1,082.36
Gifts	175.00	33.88
Gross Pay	130,093.01	146,265.80
Hygiene Supplies	2,254.83	1,178.36
Insurances	1,453.25	1,435.99
Internet, Web & Email Costs	937.10	1,262.36
Kitchen Equipment	420.88	254.62
Office/General Administrative Expenditures	675.73	677.12
PAYE/NI	1,539.34	
Payroll Services	51.00	
Pension Contributions	1,887.29	2,147.81
Phone Costs	887.47	663.99
Printing, Postage and Stationery	977.31	949.72
Professional Fees and Services	2,380.00	5,350.88
Purchases		474.42
Rent or Lease of Buildings	2,340.00	2,691.60

	TOTAL	
	JAN - DEC 2020	JAN - DEC 2019 (PY)
Repair, maintenance, servicing and security	1,720.82	10,614.56
Software Updates and Subscriptions	531.46	384.97
Staff Meals & Entertainment	109.17	267.09
Staff Training	738.10	1,220.60
Storage Sheds	612.94	
Travel, Accommodation and Parking	23.01	154.00
Trips		249.00
Uncategorised Expenditure	-139.40	139.40
Uniform, Book Bags and Clothing	107.81	551.19
Total Expenditures	£164,979.09	£201,545.20
NET OPERATING INCOME	£ -48,268.79	£ -33,127.23
NET INCOME/(EXPENDITURE)	£ -48,268.79	£ -33,127.23

Little Gems Pre-School

Balance Sheet

As of December 31, 2020

	TOTAL	
	AS OF DEC 31, 2020	AS OF DEC 31, 2019 (PY)
Fixed Asset		
Total Fixed Asset		
Cash at bank and in hand		
Little Gems Current Acc (2681)	5,519.98	40,182.50
Little Gems Savings (2746)	70,370.33	75,303.39
Total Cash at bank and in hand	£75,890.31	£115,485.89
Debtors		
Debtors	3,395.72	1,165.25
Total Debtors	£3,395.72	£1,165.25
NET CURRENT ASSETS	£79,286.03	£116,651.14
Creditors: amounts falling due within one year		
Trade Creditors		
Creditors	576.73	726.73
Total Trade Creditors	£576.73	£726.73
Current Liabilities		
Accruals	465.00	600.00
Deposits	837.00	837.00
Tax and National Insurance	14,188.68	3,000.00
Total Current Liabilities	£15,490.68	£4,437.00
Total Creditors: amounts falling due within one year	£16,067.41	£5,163.73
NET CURRENT ASSETS (LIABILITIES)	£63,218.62	£111,487.41
TOTAL ASSETS LESS CURRENT LIABILITIES	£63,218.62	£111,487.41
TOTAL NET ASSETS (LIABILITIES)	£63,218.62	£111,487.41
Charity funds		
Opening Balance Equity	103,156.89	103,156.89
Retained Earnings	8,330.52	41,457.75
Surplus/(Deficit)	-48,268.79	-33,127.23
Total Charity funds	£63,218.62	£111,487.41



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Report to the trustees/
members of

Charity Name
LITTLE GEMS PRE SCHOOL

On accounts for the year
ended

31 DECEMBER 2020

Charity no
(if any)

802447

Set out on pages

ONE AND TWO AND THREE

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 12 2020**.

Responsibilities and basis
of report

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

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

Independent examiner's
statement

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

20 MAY 2021

Name:

NEIL JOHN GRIFFITHS

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

FMAAT, IFA

Lighthouse Accountancy
The Old Pump House

Address:

44A North Road
Great Abington
Cambridge
CB21 6AS
TEL: 01462 454578

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.

