

# Little Acorns (Herne) Pre-School

Charity Commission Number 1027456

## Financial Statements for the year to 31st August 2023



Prepared by Zazie Business Services Ltd

## **Independent Examiners Unqualified Report for the year to 31<sup>st</sup> August 2022**

This report relates to the accounts for the charity for the period ended 31<sup>st</sup> August 2022

### Respective Responsibilities of Trustees and Examiner

The Charity's trustees are responsible for the accounts. This period the trustees have not required an audit under s144(2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

- Examine the accounts (under s145 of the Act)
- Follow the procedures laid down in the General Directions given by the Charity Commissioners (s145(5)(b) of the Act)
- State whether particular matters have come to my attention

### Basis of Independent Examiners Report

The examination was carried out in accordance with the General Directions given by the Charity Commissioners. This includes a review of the Accounting Records and a comparison of the accounts with those records. In addition, consideration is given to any unusual items and explanations will be sought from the trustees if considered necessary. The procedures followed are not sufficient for audit purposes and there is no opinion given as to whether the accounts present a "true and fair" view and therefore the report is limited to those matters set out in the statement below.

### Statement

In the course of my examination, no matter has come to my attention

1. Which gives me cause to believe that, in any material respect, the requirements:
  - To keep accounting records in accordance with s130 of the 2011 Act and
  - To prepare accounts which accord with accounting records and comply with requirements of the Acthave not been met or
2. To which my opinion, attention should be drawn in order to enable a proper undertaking of the accounts to be reached.



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21<sup>st</sup> November 2022

	Year to 31/8/23		Year to 31/8/22	
	£	£	£	£
Receipts				
Fees		208,829		204,594
Fundraising and Donations		2,109		205
Interest		76		10
Other KCC Grants		24,853		0
		<u>236,214</u>		<u>204,809</u>
Payments				
Wages	175,878		156,654	
Other Costs	<u>1,972</u>		<u>1,684</u>	
Total Staff Costs		177,850		158,338
Resources	3,011		2,805	
Child Sponsorship	360		429	
Fundraising	0		41	
Healthy Eating	740		665	
Uniforms	117		588	
Entertainment	<u>0</u>		<u>0</u>	
Total Cost of children's services		4,228		4,528
Premises Costs		8,988		6,953
Cleaning		2,427		2,541
Repairs		1,571		4,183
Administration		3,658		1,950
Professional Fees		1,170		1,267
Other Costs		0		
Gifts	0		0	
Miscellaneous	2,289		564	
Insurance	1,274		1,237	
Advertising	194		240	
Depreciation	<u>18,617</u>		<u>5,000</u>	
		<u>22,374</u>		<u>7,041</u>
Total Payments		222,267		186,801
Net Receipts		<u>13,947</u>		<u>18,009</u>
Less Capital Expenditure				
Building Development		<u>155,152</u>		<u>57,716</u>
Excess Income		(141,204)		(39,707)

Statement of Assets		
Fixed Assets	260,639	124,104
Cash at Bank	5,425	119,687
Other current liabilities	<u>(8,325)</u>	<u>0</u>
	<u>257,739</u>	<u>243,791</u>

Bank Balances		
Current	8,838	21,260
Deposit	1,133	150,159
Advanced	<u>(4,545)</u>	<u>(51,732)</u>
	<u>5,425</u>	<u>119,687</u>

