

**Little Acorns Community Playgroup**

**Accounts**

**for the year ended 31 August 2022**

# Little Acorns Community Playgroup

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## Little Acorns Community Playgroup

### Independent examiner's report to the Trustees on the unaudited financial statements of Little Acorns

I report on the accounts of Little Acorns Playgroup for the year ended 31 August 2022 set out on pages 2 to 5.

Respective responsibilities of their and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to

- " examine the accounts under section 65 of the Act,
- " follow the procedures laid down in the General Directions given by the Charity Commission under section 65(9)(b) of the Act, and
- " to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the General Directions given by the Charity Commission Northern Ireland under section 65(9)(b) of the Charities Act .

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as their concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Ethna Grimley  
e a grimley & co

Chartered Accountants  
30a Derrygally Rd  
Dungannon  
Co Tyrone  
BT71 6LZ

30 June 2023

## Little Acorns Community Playgroup

### Income & Expenditure Account for the period ended 31 August 2022

	2022		2021	
	£	£	£	£
Fundraising		691		885
SELB Income		43,872		47,264
HSBC		3,750		4,300
SHSCT		114		1,260
Grant Income		12,046		49,700
School Fees		8,649		3,544
HMRC - Employment allowance		2,386		1,890
Other income		187		419
		71,695		109,262
<b>Administrative expenses</b>				
Wages and salaries	56,398		55,072	
Milk, Consumables etc	1,199		748	
Training	225		-	
Staff pension costs	351		249	
Insurance	588		472	
Day Trips and Fun Days	698		-	
Toys	3,744		5,238	
Light and heat	840		-	
Cleaning/PPE	49		135	
Repairs and maintenance	296		473	
Printing, postage and stationery	312		196	
Advertising	756		-	
Telephone and fax	835		785	
Activities	1,500		-	
Legal and professional fees	1,989		1,811	
Accountancy and Payroll Costs	1,450		1,837	
Bank charges	389		354	
Sundry expenses	1,500		600	
Fundraising expenses	17		-	
Depreciation on freehold property	859		-	
Depreciation on FF & Equipment	4,986		3,032	
		(78,981)		(71,002)
<b>Operating (loss)/profit</b>		(7,286)		38,260
<b>Interest receivable</b>				
Bank deposit interest	-		7	
		-		7
<b>Net (Deficit) Surplus</b>		(7,286)		38,267

**Little Acorns Community Playgroup**

**Balance sheet  
as at 31 August 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		20,470		10,245
<b>Current assets</b>					
Debtors	3	1,493		1,531	
Cash at bank and in hand		49,464		73,149	
		<u>50,957</u>		<u>74,680</u>	
<b>Current liabilities (note )</b>					
Trade creditors		-		2,022	
PAYE control account		25		2,072	
Accruals		684		2,827	
Capital Grant - new build		10,000		10,000	
		<u>10,709</u>		<u>16,921</u>	
<b>Net current assets</b>			<u>40,248</u>		<u>57,759</u>
<b>Total assets less current liabilities</b>			<u>60,718</u>		<u>68,004</u>
<b>Capital account</b>					
Brought forward at 1 September 2021			68,004		29,737
<b>Net Surplus for the year</b>			<u>(7,286)</u>		<u>38,267</u>
			<u>60,718</u>		<u>68,004</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

  
S. Campbell | 01 350 2622 | 1:27 GMT+2

**Stephen Campbell**  
**Chairperson**

**Date:** Jun 30, 2023

**Little Acorns Community Playgroup**  
**Notes to the accounts**  
**for the year ended 31 August 2022**

**1. Accounting policies**

**1.1. Accounting convention**

The accounts are prepared under the historical cost convention modified when necessary to include the revaluation of certain fixed assets.

**1.2. Sales**

Sales represents the total invoice value, excluding value added tax, of sales made during the year.

**1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight Line over years
Fixtures, fittings and equipment	-	25% Straight Line

**2. Tangible assets**

	<b>Land and buildings freehold</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 September 2021	-	26,233	26,233
Additions	9,200	6,870	16,070
At 31 August 2022	<u>9,200</u>	<u>33,103</u>	<u>42,303</u>
<b>Depreciation</b>			
At 1 September 2021	-	15,988	15,988
Charge for the year	859	4,986	5,845
At 31 August 2022	<u>859</u>	<u>20,974</u>	<u>21,833</u>
<b>Net book values</b>			
At 31 August 2022	<u>8,341</u>	<u>12,129</u>	<u>20,470</u>
At 31 August 2021	<u>-</u>	<u>10,245</u>	<u>10,245</u>

**Little Acorns Community Playgroup**  
**Notes to the accounts**  
**for the year ended 31 August 2022**

<b>3. Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	544	-
Prepayments and accrued income	949	1,531
	<u>1,493</u>	<u>1,531</u>
	<u><u>1,493</u></u>	<u><u>1,531</u></u>