

Little Acorns Community Playgroup

Accounts

for the year ended 31 August 2023

Little Acorns Community Playgroup

Contents

	Page
Accountants' report	1
Income and Expenditure account	2
Balance sheet	3
Notes to the accounts	4

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 2023 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.

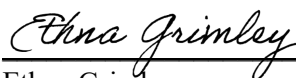
The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

Little Acorns Community Playgroup

Income & Expenditure Account for the period ended 31 August 2023

	2023		2022	
	£	£	£	£
Fundraising		317		691
SELB Income		22,221		43,872
HSBC		-		3,750
SHSCT		-		114
Grant Income		-		12,046
Small Regional Grants		1,824		-
Bank Interest Received		67		-
School Fees		5,310		8,649
HMRC - Employment allowance		1,481		2,386
Other income		558		187
		31,778		71,695
Administrative expenses				
Wages and salaries	36,737		56,398	
Milk, Consumables etc	1,322		1,199	
Gifts to Staff	200		-	
Training	155		225	
Staff pension costs	275		351	
Insurance	678		588	
Day Trips and Fun Days	-		698	
Toys	392		3,744	
Light and heat	305		840	
Cleaning/PPE	-		49	
Repairs and maintenance	9,216		296	
Printing, postage and stationery	415		312	
Advertising	-		756	
Telephone and fax	829		835	
Activities	961		1,500	
Legal and professional fees	949		1,989	
Accountancy and Payroll Costs	978		1,450	
Bank charges	328		389	
Sundry expenses	143		1,500	
Fundraising expenses	-		17	
Depreciation on freehold property	1,251		859	
Depreciation on FF & Equipment	4,043		4,986	
		(59,177)		(78,981)
Net (Deficit) Surplus		(27,399)		(7,286)

Little Acorns Community Playgroup

Balance sheet as at 31 August 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	2		15,176		20,470
Current assets					
Debtors	3	-		1,493	
Cash at bank and in hand		29,704		49,464	
		<u>29,704</u>		<u>50,957</u>	
Current liabilities (note)					
PAYE control account		427		25	
Accruals		1,134		684	
Capital Grant - new build		10,000		10,000	
		<u>11,561</u>		<u>10,709</u>	
Net current assets			<u>18,143</u>		<u>40,248</u>
Total assets less current liabilities			<u>33,319</u>		<u>60,718</u>
Capital account					
Brought forward at 1 September 2022			60,718		68,004
Net Surplus for the year			<u>(27,399)</u>		<u>(7,286)</u>
			<u>33,319</u>		<u>60,718</u>

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

Steven Campbell

Stephen Campbell
Chairperson

Date: 02/02/2024

Little Acorns Community Playgroup
Notes to the accounts
for the year ended 31 August 2023

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

	Land and buildings freehold	Equipment	Total
	£	£	£
Cost			
At 1 September 2022	9,200	33,103	42,303
At 31 August 2023	9,200	33,103	42,303
Depreciation			
At 1 September 2022	859	20,974	21,833
Charge for the year	1,251	4,043	5,294
At 31 August 2023	2,110	25,017	27,127
Net book values			
At 31 August 2023	7,090	8,086	15,176
At 31 August 2022	8,341	12,129	20,470

3. Debtors

	2023	2022
	£	£
Trade debtors	-	544
Prepayments and accrued income	-	949
	-	1,493