

**Little Acorns Community Playgroup**

**Accounts**

**for the year ended 31 August 2024**

## 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 Community Playgroup

I report on the accounts of Little Acorns Playgroup for the year ended 31 August 2024 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.

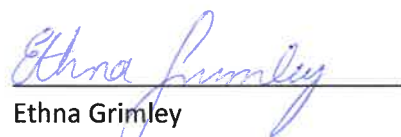
The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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  
16 Clonoe Village Business Park  
98 Washingbay Road  
Dungannon, Co. Tyrone  
BT71 4PU

20 May 2025

**Little Acorns Community Playgroup**

**Income & Expenditure Account  
for the period ended 31 August 2024**

	2024		2023	
	£	£	£	£
Fundraising		1,428		317
SELB Income		24,850		22,221
Small Regional Grants		4,220		1,824
Bank Interest Received		294		67
School Fees		8,020		5,310
HMRC - Employment allowance		2,493		1,481
Other income		-		558
		41,305		31,778
<b>Administrative expenses</b>				
Wages and salaries	45,693		36,737	
Milk, Consumables etc	925		1,322	
Gifts to Staff	-		200	
Training	-		155	
Staff pension costs	511		275	
Insurance	748		678	
Toys	757		392	
Light and heat	235		305	
Repairs and maintenance	3,062		9,216	
Printing, postage and stationery	140		415	
Telephone and fax	623		829	
Activities	762		961	
Legal and professional fees	1,250		949	
Accountancy and Payroll Costs	981		978	
Bank charges	321		328	
Sundry expenses	361		143	
Depreciation on freehold property	2,695		1,251	
Depreciation on FF & Equipment	1,064		4,043	
		(60,128)		(59,177)
<b>Net (Deficit) Surplus</b>		(18,823)		(27,399)

**Little Acorns Community Playgroup**

**Balance sheet  
as at 31 August 2024**

		2024		2023	
Notes	£	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		11,417		15,176
<b>Current assets</b>					
Debtors	3	4,721		-	
Cash at bank and in hand		9,862		29,704	
		14,583		29,704	
<b>Current liabilities (note )</b>					
Trade creditors		396		-	
PAYE control account		-		427	
Accruals		1,108		1,134	
Capital Grant - new build		10,000		10,000	
		11,504		11,561	
<b>Net current assets</b>			3,079		18,143
<b>Total assets less current liabilities</b>			14,496		33,319
<b>Capital account</b>					
Brought forward at 1 September 2023			33,319		60,718
<b>Net Surplus for the year</b>			(18,823)		(27,399)
			14,496		33,319

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

  
S Campbell (May 20, 2025 10:19 GMT+1)

**Stiofan Campbell**  
**Chairperson**

**Date:** 20/05/2025

**Little Acorns Community Playgroup**  
**Notes to the accounts**  
**for the year ended 31 August 2024**

**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 15% Reducing Balance years
- Fixtures, fittings and equipment - 33% Reducing Balance

**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 2023	9,200	33,103	42,303
At 31 August 2024	9,200	33,103	42,303
<b>Depreciation</b>			
At 1 September 2023	2,110	25,017	27,127
Charge for the year	2,695	1,064	3,759
At 31 August 2024	4,805	26,081	30,886
<b>Net book values</b>			
At 31 August 2024	4,395	7,022	11,417
At 31 August 2023	7,090	8,086	15,176

**3. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Payroll refund due	4,721	-
	4,721	-