

INDEPENDENT EXAMINERS' REPORT ON THE ACCOUNTS FOR THE

YEAR ENDED 31st MARCH 2023

LITTLE ACORNS NURSERY

CHARITY NUMBER 1035065

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2023.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

Mr R T Rowe FCCA  Date 12th March 2025

Rowe Accountancy and Tax Solutions

Chartered Certified Accountants

22 Fore Street,

Camelford, Cornwall PL32 9PG

LITTLE ACORNS NURSERY
CHARITY NUMBER: 1035065

ACCOUNTS FOR THE YEAR ENDED
31st MARCH 2023

Rowe Accountancy and Tax Solutions
Chartered Certified Accountants
22 Fore Street
Camelford
Cornwall
PL32 9PG

LITTLE ACORNS NURSERY

ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023

	£
<u>CASH AT BANK</u>	
Barclays Current Account	£
Barclays Deposit Account	8,652.96
	10,422.10
	<u>19,075.06</u>
<u>DEBTORS AND PREPAYMENTS</u>	7,200.34
<u>TOTAL CURRENT ASSETS</u>	<u>26,275.40</u>
<u>CURRENT LIABILITIES</u>	
Creditors and Accruals	671.91
<u>NET CURRENT ASSETS</u>	<u>25,603.49</u>
<u>ACCUMULATED FUND</u>	
Opening Balance 1st April 2022	28,697.48
Less: Excess of Expenditure over Income for the year	3,093.99
<u>BALANCE OF FUND REPRESENTED BY NET CURRENT ASSETS</u>	<u>25,603.49</u>

LITTLE ACORNS NURSERY

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

	£	£
RECEIPTS		
Nursery fees, & other sundry receipts	11,844.50	
Nursery Education Funding	87,582.85	
Deposit Account Interest	21.27	
TOTAL RECEIPTS		99,448.62
PAYMENTS		
Rent	5,580.00	
Cleaning materials & Waste	1,383.58	
Wages	87,073.45	
Employer Pension contributions	365.69	
Milk ,Fruit & Snacks	689.51	
Insurance	993.19	
Software & Licence fees	514.80	
Repairs and Renewals	571.72	
Telephone	535.30	
Training	1,008.80	
Wovina	472.12	
Ofsted fee	50.00	
Office Supplies	1,130.55	
Payroll bureau fees	604.15	
Accountancy fee	540.00	
HMRC - Penalty for failing to file return by due date	100.00	
Sundry expenses	929.75	
TOTAL EXPENDITURE		102,542.61
Excess of Expenditure over Income for year		<u><u>3,093.99</u></u>