

Mr Matthew Mills
Little Acorns Pre-School,
Church Stretton
SY6 7EB

Email: info@baillieaccountants.co.uk
Web: www.baillieaccountants.co.uk

30 April 2023

Dear Matt,

Reference; Little Acorns accounts and Independent Examiners Report to 31.08.2022

I hope all is well.

Please find enclosed as follows;

- 1) Statement of Accounts for Little Acorns to 31.08.2022
- 2) Receipts and Payments Accounts for the same period
- 3) Independent Examiners report for the same period
- 4) Trustees annual report form for you to complete
- 5) Our invoice at fixed special rate

If you require any further information please do not hesitate to contact me.

Yours sincerely,



James Baillie FCCA
Director

28 High Street
Ironbridge
Shropshire
TF8 7AD
Tel: 01952 727177

The Colmore Building
20 Colmore Circus
Queensway
Birmingham, B4 6AT
Tel 0121 262 4039

The Old Stables
Churchway
Church Stretton
Shropshire SY6 6DJ
Tel: 01694 723395



ACCA



Section A

Independent Examiner's Report

Report to the trustees/
members of

Little Acorns of Rushbury

On accounts for the year
ended

31st August 2022

Charity no
(if any)

1040401

Set out on pages

N/A

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes 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 the trustees 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.

Independent
examiner's statement

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

30/04/2023

Name:

James F Baillie

Relevant professional
qualification(s) or body
(if any):

FCCA

Address:

Churchway, Church Stretton, Shropshire, SY6 6DJ

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Receipts and payments accounts

CC16a

For the period
from

To

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Grants	46,525	-	-	46,525	32,769
Fees	14,159	-	-	14,159	6,890
Milk Subsidy	4	-	-	4	14
Sundry	708	-	-	708	1,378
Interest	2	-	-	2	2
Donations	226	-	-	226	-
Dinners	3,340	-	-	3,340	2,413
	-	-	-	-	-
Sub total (Gross income for AR)	64,964	-	-	64,964	43,466
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	64,964	-	-	64,964	43,466
A3 Payments					
Wages & NIC	44,532	-	-	44,532	37,417
Consumables	924	-	-	924	1,174
Insurance	-	-	-	-	-
Phone and internet	970	-	-	970	936
Rent and Hire	640	-	-	640	814
Regulations & Subscriptions	314	-	-	314	1,007
Advertising	85	-	-	85	236
Repairs and renewals	-	-	-	-	134
Sundry	1,864	-	-	1,864	1,074
Events, trips and meals	3,710	-	-	3,710	2,010
	-	-	-	-	-
Sub total	53,039	-	-	53,039	44,802
A4 Asset and investment purchases, (see table)					
Ipad & HP Computer	1,067	-	-	1,067	-
	-	-	-	-	-
Sub total	1,067	-	-	1,067	-
Total payments	54,106	-	-	54,106	44,802
Net of receipts/(payments)	10,858	-	-	10,858	1,336
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	10,858	-	-	10,858	1,336

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Current Account	26,435	-	-
	Deposit Account	10,516	-	-
		-	-	-
	Total cash funds	36,951	-	-
	(agree balances with receipts and payments account(s))			
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets			Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use		Fund to which asset belongs	Cost (optional)	Current value (optional)
	Play Equipment		-	13,813
	Computer and Office		-	4,524
	Shed		-	3,891
	Teepee		-	2,583
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities		Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	

"LITTLE ACORNS"
OF
RUSHBURY

STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31st AUGUST 2022

**"LITTLE ACORNS" OF RUSHBURY
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31st AUGUST 2022**

BALANCES AT 01.09.2021		£	£	£	£
BANK:	Current Account		15579.84		16388.35
	Premier Account		<u>10514.80</u>		<u>10512.57</u>
			26094.64		26900.92
ADD: RECEIPTS					
Grants:	S.C.C.	41825.69		24731.22	
	Donations/fundraising	226.00		529.59	
JRS Grant		0.00		1831.56	
HMRC re SMP		4698.53		6206.11	
Fees/LA Club		14159.15		6889.80	
Uniform		157.10		78.00	
Dinners		3340.15		2412.90	
Nursery Milk		4.07		14.30	
Misc Deposits		551.35		1300.00	
Interest		<u>1.57</u>		<u>2.23</u>	
			<u>64963.61</u>		<u>43995.71</u>
			91058.25		70896.63
LESS: PAYMENTS					
Wages		44532.20		37416.98	
Equipment: Inc Ipad and HP Computer		1066.96		0.00	
Consumables, stationery & expenses		924.33		1174.03	
First aid courses & training		465.80		287.55	
Ofsted		50.00		100.00	
PAT Testing		0.00		133.96	
Telephone		969.56		936.17	
Events, trips, meals etc..		3710.17		2009.50	
Rent/Hire		640.00		814.00	
Clothing		0.00		148.22	
Regulation fees & Subscriptions		264.45		907.18	
Accountancy		240.00		465.60	
SAGE payroll costs		172.80		172.80	
Advertising Inc. Website		85.00		236.00	
Refund of Fee's, Dinners & Funding		985.25		0.00	
Sundries		<u>0.00</u>	<u>54,106.52</u>	<u>0.00</u>	<u>44,801.99</u>
BALANCE AT 31.08.2022			<u><u>36,951.73</u></u>		<u><u>26,094.64</u></u>
BANK:	Current Account	26,435.36		15,579.84	
	Premier Account	<u>10,516.37</u>		<u>10,514.80</u>	
		36,951.73		26,094.64	

INCOME as supplied/per Bank

	£	£	
Funding		41825.69	(All Shropshire Council)
SMP (per HMRC)		4698.53	
Parent's Fees		12788.15	
Holiday Club fees		1371.00	
Uniform		157.10	
Donations/Fundraising -		226.00	
Dinners		3340.15	
Nursery Milk		4.07	
Misc Deposits		551.35	
		64962.04	

EXPENDITURE - as supplied/per Bank

Wages	42474.21
PAYE	1063.45
Pension payments (NEST)	994.54
SAGE	172.80
Consumables & Stationery	924.33
Dinners	3440.00
Telephone	969.56
Rent	640.00
Subs/Membership	264.45
Advertising	85.00
Training	465.80
Ofsted Inspection	50.00
Accountancy	240.00
Trips	270.17
Refund of fees	420.00
Refund of dinners	35.00
Equipment	1066.96
Return of funding for SP	530.25
	54106.52

Bank Reconciliation (Account No 40223352)

	£	£
Cash book balance (01.09.21)		15579.84
Add : Receipts	64962.04	
Less : Payments	54106.52	
		10855.52
Bank Balance (31.08.22)		26435.36 Agreed to statement

Bank Reconciliation (Account No 60819956)

Balance (01.09.21)		10514.80
Add :		
06.09.2021	Interest	0.26
06.12.2021	Interest	0.26
07.03.2022	Interest	0.26
06.06.2022	Interest	0.79
		1.57
Balance (31.08.22)		10516.37 Agreed to statement