

**Little Acorns Kindergarten Charity**  
**Notes to the Accounts**  
**Treasurer Report**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance the Charities Act 2011

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	15 years
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***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Pensions***

The charity operates an autoenrolment pension scheme.

**2 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Grant Accrual	<u>16,813.72</u>	<u>-</u>

**3 Income and Expenditure**

	<b>2022</b>
	<b>£</b>
Investment from TRUST	74,924.75
Loss for the year	(21,161.32)
At 31 August 2022	<u>53,763.43</u>

**Provisions**

The charity recognises that provision for redundancy is required and is holding £33,608

**Little Acorns Kindergarten Charity**  
**Detailed profit and loss account**  
**for the year ended 31 August 2022**

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Income</b>	144,426.28	161,756.00
Direct Costs	(9,637.00)	(5,922.00)
<b>Gross profit</b>	<u>134,789.28</u>	<u>155,834.00</u>
Administrative expenses	(155,950.60)	(158,123.20)
<b>Operating loss</b>	<u>(21,161.32)</u>	<u>(2,289.20)</u>
Interest receivable	-	101.47
<b>Loss before tax</b>	<u>(21,161.32)</u>	<u>(2,187.73)</u>

**Little Acorns Kindergarten Charity**  
**Detailed Income and Expenditure account**  
**Treasurer Report**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
BCC Grants	81,606.28	97,788.00
Fees	57,569.00	48,581.00
Fund Raising	3,717.00	1,987.00
Grants and Donations	1,534.00	10,150.00
Other/CJRS and COVID grants	-	3,250.00
	<u>144,426.28</u>	<u>161,756.00</u>
 <b>Cost of sales</b>		
Children's Entertainment	4,882.00	2,818.00
Children's Cooking	-	1,106.00
Events costs	2,617.00	-
T-Shirts	578.00	-
Consumables	1,560.00	1,998.00
	<u>9,637.00</u>	<u>5,922.00</u>
 <b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	129,363.00	133,488.00
Pensions	7,748.00	-
Staff and recruitment (DBS)	118.00	-
Staff training and welfare	1,864.00	1,684.00
	<u>139,093.00</u>	<u>135,172.00</u>
Premises costs:		
General Premises Rent	6,647.00	9,935.00
Cleaning	1,133.00	3,088.00
	<u>7,780.00</u>	<u>13,023.00</u>
General administrative expenses:		
Telephone and fax	2,772.00	2,615.00
Postage	3.60	-
Stationery and printing and post	813.00	1,127.00
Music Licence	108.00	-
Subscriptions (Early years and PLA)	307.00	-
Insurance	797.00	-
Equipment expensed	2,972.00	2,778.20
Software, IT and website Equipment	321.00	-
Repairs and maintenance	490.00	3,373.00
Sundry expenses	165.00	-
	<u>8,748.60</u>	<u>9,893.20</u>
Legal and professional costs:		
Accountancy fees	294.00	-
Other legal and professional Data Protection	35.00	35.00
	<u>329.00</u>	<u>35.00</u>
	<u>155,950.60</u>	<u>158,123.20</u>

Registered number  
1157426

Little Acorns Kindergarten Charity

Report and Accounts

31 August 2022

**Little Acorns Kindergarten Charity**  
**Registered number: 1157426**  
**Chairperson Report**

The committee presents the report and accounts for the year ended 31 August 2022.

**Principal activities**

The charity's principal activity during the year continued to be a Preschool

**Committee Members**

The following persons served on the committee during the year:

Susan Brown: Resigned July 2022  
Clare Ghey: Chair  
Robert Land  
Mark Eacott  
Fiona Leaf

**Charities Status**

This report has been prepared in accordance with the Charities Act 2011 using the receipts and payments method

This report was approved by the committee on 17 May 2023 and signed on its behalf.

Clare Ghey  
Trustee

  
17<sup>th</sup> May 2023

**Little Acorns Kindergarten Charity**  
**Income and Expenses Account**

	Notes	2022 £	2021 £
<b>Income</b>		144,426.28	161,756.00
Cost of fundraising		(9,637.00)	(5,922.00)
<b>Gross profit</b>		<u>134,789.28</u>	<u>155,834.00</u>
Administrative expenses		(155,950.60)	(158,123.20)
<b>Operating loss</b>		<u>(21,161.32)</u>	<u>(2,289.20)</u>
Interest receivable		-	101.47
Tax on loss on ordinary activities		-	-
<b>Loss for the financial year</b>		<u>(21,161.32)</u>	<u>(2,187.73)</u>

**Little Acorns Kindergarten Charity**  
**Balance Sheet**  
**Treasurer Report**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Co-op Current Account	37,093.03	26,318.54	
Deposit Account Co-op	33,484.12	33,608.86	
	<u>70,577.15</u>	<u>59,927.40</u>	
<b>Creditors: amounts falling due within one year</b>	2 (16,813.72)	-	
<b>Net current assets</b>		<u>53,763.43</u>	<u>59,927.40</u>
<b>Net assets</b>		<u>53,763.43</u>	<u>59,927.40</u>
<b>Capital and reserves</b>			
Income and expenditure account	3	53,763.43	59,927.40
<b>Charity funds</b>		<u>53,763.43</u>	<u>59,927.40</u>

*JS Bird 17/5/23*

Jackie Bird  
Admin

Approved by the committee on 17 May 2023

Little Acorns Kindergarten

Wharf Road

Wendover

Buckinghamshire

HP22 6JX

Registered Charity Number: 1157426

17<sup>th</sup> May 2023

The Accounts were presented to the Trustees on 17<sup>th</sup> May 2023.

Little Acorns Kindergarten continues to provide high quality care for children aged 2 to 4+ in Wendover and surrounding areas, term time during the year.

This period covers three academic terms where we introduced wrap around care for breakfast club and out of hours club to further support our families. The numbers of children attending during this period remained high.

Little Acorns Kindergarten continues to have a waiting list for registrations for the coming terms. Little Acorns Kindergarten maintains a healthy contingency fund for unexpected costs and provision for redundancies.

Signed and on behalf of the Trustees,

A handwritten signature in black ink, appearing to read 'Clare Ghey', followed by a comma.

Clare Ghey,

Chair of Trustees



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