

**Little Acorns Playgroup**

**Charity No. NI101552**

**Company No.**

**Trustees' Report and Unaudited Accounts**

**31 August 2025**

**Little Acorns Playgroup**  
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**Little Acorns Playgroup**  
**Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No.**

**Charity No. NI101552**

**Principal Office**

20A Derrymore Road  
Gawleys Gate  
Craigavon  
Co. Armagh  
BT67 0BW

**Registered Office**

20A Derrymore Road  
Gawleys Gate  
Craigavon  
Co. Armagh  
BT670BW

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

N. Moore  
A. McCarron  
F. Hanna  
P. Haire  
E. Burns  
S. Bustard  
L. Baker  
F. Creaney  
P. Neill

**Company Secretary**

F. Hanna

**Key Management Personnel**

Chairperson	Nuala Moore
Vice Chairperson	Avni McCarron
Treasurer	Paula Neill

### **Bankers**

First Trust Bank  
18-20 Scotch Street  
Dungannon  
BT66 6AQ

### **OBJECTIVES AND ACTIVITIES**

The purpose of the charity is to provide a safe and stimulating environment to learn through play for all children (the beneficiaries) in our rural area. We provide activities both planned and unplanned based on our ethos of 'Learning through Play' set out in the curricular guidance for preschool education. The charity has a close relationship with the local primary school enabling us to ease the transition from preschool to primary school with minimum impact for the child.

Little Acorns was established to provide quality Early Years education & personal development for preschool children aged between 2 years 10 months and 4 years 11 months for the Gawley's Gate and neighbouring areas, in an inclusive & diverse environment. We strive to ensure that the individual needs and abilities of the child are recognised and developed. We offer a safe and stimulating environment for all children, regardless of race, religion or gender.

The trustees confirm that they have had due regard to guidance produced by the Charity Commission's benefit requirement statutory guidance.

### **ACHIEVEMENTS AND PERFORMANCE**

The 2024/25 year presented a number of ongoing challenges for Little Acorns Playgroup and Afterschool. One of the most significant developments was the closure of the Breakfast Club. This decision was not taken lightly but was necessary due to a consistent decline in attendance, which had rendered the service financially unsustainable. While it was once a popular and valuable offering, the closure helped prevent further financial losses for the setting.

The physical condition of the playgroup's mobile unit continues to be a major concern. The building required considerable maintenance over the year to ensure it remained safe and fit for purpose. These essential works have placed a heavy burden on the setting's finances.

To help offset some of these costs, the Committee organised an end-of-year fundraiser focused specifically on raising funds for repairs and maintenance. This event was well-supported and demonstrated the commitment and resourcefulness of the current Committee and playgroup community.

Unfortunately, voluntary donations from parents have continued to decline this year. This trend is believed to be linked to the ongoing cost-of-living crisis and wider economic pressures affecting families. As a result, the setting remains heavily reliant on fundraising and careful financial planning to sustain its operations.

Despite these challenges, the dedication of staff, Committee members, and volunteers has been unwavering. Their hard work ensures that Little Acorns continues to provide a safe, supportive, and nurturing environment for all children in its care. The Committee remains focused on exploring sustainable ways forward and looks ahead to 2025/26 with cautious optimism.

### **FINANCIAL REVIEW**

The financial results for the year ending 31 August 2025 reflect another challenging year for Little Acorns Playgroup, driven largely by continued sector pressures and the broader Cost of Living

## **Little Acorns Playgroup**

### **Trustees Annual Report**

Crisis. Total income for the year was £88,245, which represents a small increase on the previous year (£86,770 in 2023/24), primarily due to higher income from other trading activities.

Despite this, the charity recorded a net deficit of £16,099 (compared with £9,612 in 2023/24). The deficit was largely driven by increased expenditure on charitable activities, which rose to £103,845 (up from £95,302). This reflects significant maintenance costs associated with the ageing building, as well as rising operational expenses.

Income from donations and legacies declined significantly from £5,388 to £2,962, continuing a downward trend that is believed to be linked to the ongoing cost-of-living challenges faced by many families. In contrast, income from other trading activities increased to £6,250 (from £3,594), suggesting that efforts to explore alternative income streams had some positive impact.

The charity continues to operate a reserves policy to ensure sufficient funds are ring-fenced to cover winding-up costs if ever required. As at year end, total funds carried forward were £41,587, comprising £40,587 in unrestricted funds and £1,000 in restricted funds, ensuring that reserves remain within policy thresholds.

Looking ahead, while the results show a deepening deficit, the organisation remains focused on careful financial management and strategic fundraising. The closure of the Breakfast Club during the year was a necessary step to prevent further financial loss, and targeted fundraising efforts—such as the end-of-year event—provided essential support for urgent costs.

The current Committee continues to explore sustainable ways to generate income and control costs, and there is cautious optimism that 2025/26 may bring a more stable financial picture.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The type of governing document is by constitution and is constituted by unincorporated association.

Trustees are nominated and voted onto committee, by those attending. Those who are nominated need to be seconded to become a committee member. Office bearers must have held a vice role where possible before taking an office bearing role.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



N. Moore

Trustee

22 September 2025

**Little Acorns Playgroup**  
**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Little Acorns Playgroup**

I report to the charity trustees on my examination of the financial statements of Little Acorns Playgroup for the year ended 31 August 2025.

**Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Michelle Harbinson  
2 Colane Road  
Aghagallon  
Co. Armagh  
BT67 9JT  
22 September 2025

**Little Acorns Playgroup**  
**Statement of Financial Activities**  
**for the year ended 31 August 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income and endowments from:</b>					
Donations and legacies	4	2,962		2,962	5,388
Other trading activities	5	6,250		6,250	3,594
Charitable activities	6	76,677	1,000	77,677	76,473
Investments	7	1,357		1,357	1,315
<b>Total incoming resources</b>		<b>87,245</b>	<b>1,000</b>	<b>88,245</b>	<b>86,770</b>
<b>Expenditure on:</b>					
Charitable activities	8	101,845	2,000	103,845	95,302
Governance costs	9	500		500	1,080
<b>Total resources expended</b>		<b>102,345</b>	<b>2,000</b>	<b>104,345</b>	<b>96,382</b>
<b>Net income/(expenditure)</b>		<b>(15,099)</b>	<b>(1,000)</b>	<b>(16,099)</b>	<b>(9,612)</b>
<b>Total funds brought forward</b>		<b>55,686</b>	<b>2,000</b>	<b>57,686</b>	<b>67,298</b>
<b>Total funds carried forward</b>		<b>40,587</b>	<b>1,000</b>	<b>41,587</b>	<b>57,686</b>

All incoming resources and resources expended derive from continuing activities.

The company has no recognised gains or losses for the year other than the results above.

**Little Acorns Playgroup**  
**Summary Income and Expenditure Account**  
**for the year ended 31 August 2025**

	2025 £	2024 £
Income	86,888	85,455
Interest and investment income	1,357	1,315
<b>Gross income for the year</b>	<u>88,245</u>	<u>86,770</u>
Expenditure	104,345	96,382
<b>Total expenditure for the year</b>	<u>104,345</u>	<u>96,382</u>
<b>Net expenditure for the year</b>	<u>(16,099)</u>	<u>(9,612)</u>



**Little Acorns Playgroup**  
**Balance Sheet**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	11		3,704		2,475
<b>Current Assets</b>					
Cash at Bank and in Hand		38,868		60,778	
Debtors		<u>1,771</u>		<u>50</u>	
<b>Net Current Assets</b>			<u>40,639</u>		<u>60,827</u>
<b>Total Assets less Current Liabilities</b>			44,343		63,302
Accruals and deferred income	12		(690)		(5,616)
<b>Liabilities: amounts falling due after more than one year</b>					
Deferred Capital Grants	13		(2,066)		
<b>Net Assets</b>			41,587		57,686
<b>Funds</b>					
Restricted Funds	14		1,000		2,000
Unrestricted General Funds	14		<u>40,587</u>		<u>55,686</u>
<b>Total Funds</b>			<u>41,587</u>		<u>57,686</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 August 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 22/09/2025

And signed on its behalf by:



N. Moore  
Trustee  
22 September 2025

**Little Acorns Playgroup**  
**Statement of Cash flows**  
for the year ended 31 August 2025

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net expenditure per SOFA</b>	(16,099)	(9,612)
<b>Adjustments for:</b>		
Dividends, interest and rents from investments	(1,357)	(1,315)
Depreciation	1,510	825
Amortisation of capital grants	(685)	
Increase in trade and other receivables	(1,721)	(50)
Increase in trade and other payables	(4,926)	3,149
<b>Net cash used in operation activities</b>	<u>(23,278)</u>	<u>(7,003)</u>
<b>Cash flows from investing activities</b>		
Purchase of equipment	(2,739)	(3,300)
Capital grant received	2,751	
Dividends, interest and rents from investments	1,357	1,315
<b>Net cash from investing activities</b>	<u>1,368</u>	<u>(1,985)</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net decrease in cash and cash equivalents</b>	(21,910)	(8,988)
<b>Cash and cash equivalents at the beginning of the year</b>	60,778	69,766
<b>Cash and cash equivalents at the end of the year</b>	<u>38,868</u>	<u>60,778</u>
<b>Compenents of cash and cash equivalents</b>		
Cash and bank balances	38,868	60,778
	<u>38,868</u>	<u>60,778</u>

for the year ended 31 August 2025

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## Little Acorns Playgroup

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on	These comprise the costs incurred by the Charity in the delivery of its activities and
Charitable activities	services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost or valuation, less its residual value, over the useful economic life of the asset as follows:

Fixtures, fittings and equipment	25% straight line
Computer equipment	25% straight line

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

**Little Acorns Playgroup**  
**Notes to the Accounts**

**3 Statement of Financial Activities - prior year**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Income and endowments from:</b>			
Donations and legacies	5,387		5,387
Charitable activities	78,067	2,000	80,067
Investments	1,315		1,315
<b>Total incoming resources</b>	<b>84,770</b>	<b>2,000</b>	<b>86,770</b>
<b>Expenditure on:</b>			
Charitable activities	95,302		95,302
Governance costs	1,080		1,080
<b>Total resources expended</b>	<b>96,382</b>	<b>-</b>	<b>96,382</b>
<b>Net income/(expenditure)</b>	<b>(11,612)</b>	<b>2,000</b>	<b>(9,612)</b>
<b>Total funds brought forward</b>	<b>67,298</b>		<b>67,298</b>
<b>Total funds carried forward</b>	<b>55,686</b>	<b>2,000</b>	<b>57,686</b>

**4 Income from donations and legacies**

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Donations	2,962	-	2,962	5,388
	<u>2,962</u>	<u>-</u>	<u>2,962</u>	<u>5,388</u>

**5 Activities for Generating Funds**

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Fundraising efforts	6,250	-	6,250	3,594
	<u>6,250</u>	<u>-</u>	<u>6,250</u>	<u>3,594</u>

**6 Income from charitable activities**

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Fees	20,544	-	20,544	28,954
Other Income	462	-	462	1,028
Education Authority & Other Grants	55,670	1,000	56,670	46,491
	<u>76,676</u>	<u>1,000</u>	<u>77,676</u>	<u>76,473</u>

**7 Income from investments**

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Bank interest	1,357	-	1,357	1,315
	<u>1,357</u>	<u>-</u>	<u>1,357</u>	<u>1,315</u>

**Little Acorns Playgroup**  
**Notes to the Accounts**

**8 Expenditure on charitable activities**

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Wages and related expenses	83,609		83,609	69,224
Insurance	1,742		1,742	1,504
Professional fees	830		830	3,300
Resources	1,652		1,652	3,384
Snacks	2,349		2,349	3,174
Repairs & Maintenance	2,896	2,000	4,896	1,980
Rates, electricity, phone & broadband	2,841		2,841	4,633
Training	143		143	274
Uniforms	748		748	1,408
Printing, Stationery & Postage	874		874	69
Bank Charges	550		550	434
Other Expenses	2,103		2,103	5,093
Depreciation	1,510		1,510	825
	<u>101,845</u>	<u>2,000</u>	<u>103,845</u>	<u>95,302</u>

**9 Governance Costs**

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Independent examiners fees	500	-	500	1,080
	<u>500</u>	<u>-</u>	<u>500</u>	<u>1,080</u>

**10 Staff costs**

No employees received emoluments in excess of £60,000

**11 Tangible fixed assets**

Cost	Fixtures, Fittings & Equipment	Computer Equipment	Total
At 31 August 2024	-	3,300	3,300
Additions	2,000	739	2,739
Disposals	-	-	-
<b>At 31 August 2025</b>	<b><u>2,000</u></b>	<b><u>4,039</u></b>	<b><u>6,039</u></b>
<b>Depreciation</b>			
At 31 August 2024	-	825	825
Depreciation charge for the year	500	1,010	1,510
Depreciation on disposals	-	-	-
<b>At 31 August 2025</b>	<b><u>500</u></b>	<b><u>1,835</u></b>	<b><u>2,335</u></b>
<b>Net book value</b>			
At 31 August 2024	-	2,475	2,475
<b>At 31 August 2025</b>	<b><u>1,500</u></b>	<b><u>2,204</u></b>	<b><u>3,704</u></b>

# **Little Acorns Playgroup**

## **Notes to the accounts**

### **12 Creditors**

amounts falling due within one year

	2025 £	2024 £
Other taxes and social security	-	-
Accruals and deferred income	690	5,616
	<u>690</u>	<u>5,616</u>

### **13 Deferred Capital Grants**

Description	Balance b/f	Grants Received	Released to Income	Balance c/f
Outdoor Equipment	-	2,001	(500)	1,500
ICT Equipment	-	750	(185)	565
	<u>-</u>	<u>2,751</u>	<u>(685)</u>	<u>2,066</u>

### **14 Movement in funds**

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
<b>Restricted funds:</b>	2,000	1,000	(2,000)	1,000
<b>Unrestricted funds:</b>	55,686	87,245	(102,345)	40,587
<b>Total funds:</b>	<u>57,686</u>	<u>88,245</u>	<u>(104,345)</u>	<u>41,587</u>

### **15 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	40,587	1,000	41,587
	<u>40,587</u>	<u>1,000</u>	<u>41,587</u>

### **16 Reconciliation of net debt**

	At 1 September 2024 £	Cash flows £	At 31 August 2025 £
Cash and cash equivalents	60,778	(21,910)	38,868
	<u>60,778</u>	<u>(21,910)</u>	<u>38,868</u>
Net debt	<u>60,778</u>	<u>(21,910)</u>	<u>38,868</u>

### **17 Related party disclosures**

The trustees have confirmed that there were no related party transactions during the reporting period (prior year: none)