

Little Acorns Playgroup Coleraine

Northern Ireland · Charity number 102983

Details

Status	Overdue
Company number	41479
Registered	2015-11-25
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	25 Dunsuivnish Avenue Portstewart Bt55 7ep BT55 7EP
Phone	07428214129
Email	ellenhooley@live.com

Activities

Purposes: The aim of the Playgroup is to enhance the development and education of children under statutory school age by: (a) Offering appropriate accommodation, learning experiences and play facilities. (b) Ensuring the group offers opportunities for all children whatever their race, culture, religion, means or ability. (c) Encouraging parents to become involved in the activities of the playgroup.

What the charity does: The advancement of education

How the charity works: Community development, Education/training, Playgroup/after schools

Who the charity helps: Parents, Preschool (0-5 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£52,485	£56,389	£0	3

Trustees

Name	Role	Appointed
Barbara Taylor		
Joy Gamble		
Kristin Toso		
Paul Humphreys		
Victoria Bleakley		

Accounts

LITTLE ACORNS PLAYGROUP
(A company limited by guarantee and not having a share capital)
DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

HMRC Charity Reference XR 22757

CCNI Reference NIC 102983

LITTLE ACORNS PLAYGROUP

COMPANY INFORMATION

Directors

Mrs Barbara Taylor
Mr Trevor Adams
Mrs Laura McKelvey
Mrs Joy Gamble
Miss Caroline Reid

Secretary

Mrs Joy Gamble

Registered Office

120 Castleroe Road
Coleraine
Co. Londonderry
BT51 3RN

Accountants

Mark Harvey
Chartered Accountant
3 Grange Road
Coleraine
BT52 1NG

Bankers

Ulster Bank Ltd
30 The Diamond
Coleraine
Co. Londonderry
BT52 1DP

LITTLE ACORNS PLAYGROUP

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LITTLE ACORNS PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account) For the year ended 30 September 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies	3	-	-	-	-
Other trading activities	4	2,860	-	2,860	1,325
Charitable activities	5	44,653	4,972	49,625	40,946
Total incoming resources		47,513	4,972	52,485	42,271
Expenditure on:					
Charitable activities	6	49,947	5,661	55,608	54,091
Governance costs	7	781	-	781	1,084
Total resources expended		50,728	5,661	56,389	55,175
Net income/(expenditure)	8	(3,215)	(689)	(3,904)	(12,904)
Total funds brought forward	14	1,870	4,693	6,563	19,467
Total funds carried forward	14	(1,345)	4,004	2,659	6,563

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.

The notes on pages 8-12 form part of these financial statements and should be read in conjunction therewith.

LITTLE ACORNS PLAYGROUP

BALANCE SHEET as at 30 September 2024

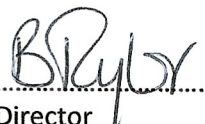
	Notes	2024 £	2023 £
Fixed Assets			
Tangible Assets	10	4,252	6,374
Current Assets			
Cash at Bank and in Hand		858	3,862
Creditors		-	-
Net Current Assets		858	3,862
Total Assets less Current Liabilities		5,110	10,236
Accruals and deferred income	11	(2,451)	(3,673)
Net Assets		2,659	6,563
Funds			
Restricted Funds		4,004	4,693
Unrestricted Income Funds		(1,345)	1,870
Total Charity Funds	14	2,659	6,563

For the financial year ended 30 September 2024 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the board and authorised for issue on 1 February 2026 and signed on its behalf by:


Director

The notes on pages 8-12 form part of these financial statements and should be read in conjunction therewith.

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. Basis of Preparation

1.1 Accounting convention

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view. The financial statements have also been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities".

1.3 Fund accounting

Unrestricted funds are general funds that are available for use at the directors' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Accounting policies

2.1 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income is derived from the provision of pre-school educational services and is recognised as earned (that is, as the related goods or services are provided.)

Investment income is included when receivable.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where the entitlement, certainty of receipt and amount can be measured with sufficient reliability.

2.2 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024 (CONTINUED)

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and costs associated with constitutional and statutory requirements.

2.3 Tangible fixed assets and depreciation

Individual assets costing more than £200 are initially recorded at cost.

Tangible fixed assets other than freehold land are stated at cost less depreciation.

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

Plant & Equipment	4% Straight Line
Outdoor Play Area	10% Straight Line
Office Equipment	25% Straight Line

3. Voluntary Income

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Donations	-	-	-	-
	-	-	-	-

4. Activities for Generating Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Fundraising efforts	2,860	-	2,860	1,325
	2,860	-	2,860	1,325

5. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Fees	5,514	-	5,514	1,300
Other Income	3,891	-	3,891	-
Education Authority & Other Grants	35,248	4,872	40,220	39,646
	44,653	4,972	49,629	40,946

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024 (CONTINUED)

6. Costs directly attributable to charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Wages and related expenses	38,140	4,972	43,112	43,936
Early Years Advisor	-	-	-	1,104
Equipment	-	-	-	-
Resources	100	-	100	1,174
Training	-	-	-	1,680
Repairs and Renewals	-	-	-	963
Light and heat	1,487	-	1,487	1,763
Water rates	226	-	226	323
Telephone and postage	628	-	628	717
Printing and stationery	-	-	-	21
Bank charges	107	-	107	66
Other expenses	996	-	996	733
Unidentified	8,052	-	8,052	-
Depreciation	1,433	689	2,122	2,833
Capital grant release	(1,222)	-	(1,222)	(1,222)
	49,947	5,661	55,608	54,091

7. Governance Costs

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Insurance	781	-	781	704
Independent Examiner's fees	-	-	-	380
	781	-	781	1,084

8. Net Incoming Resources

	2024 £	2023 £
Net incoming resources is stated after charging:		
Depreciation of tangible assets	2,122	2,833
and after crediting capital grant release	1,222	1,222

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024 (CONTINUED)

9. Taxation

The company is a Charity and is recognised as such by HMRC for taxation purposes (HMRC Charity Number XR 22757).

10. Tangible Fixed Assets

	Plant & Equipment £	Office Equipment £	Total £
Cost			
As at 1 October 2023	39,558	11,537	51,095
Additions	-	-	-
As at 30 September 2024	39,558	11,537	51,095
Depreciation			
As at 1 October 2023	33,184	11,537	44,721
Charge for the year	2,122	-	2,122
As at 30 September 2024	35,306	11,537	46,843
Net Book Value			
As at 30 September 2024	4,252	-	4,252
As at 30 September 2023	6,374	-	6,374

11. Accruals and Deferred Income

	2024 £	2023 £
Capital grant reserve:		
Balance at start of year	3,673	4,895
Capital grant released	(1,222)	(1,222)
	<u>2,451</u>	<u>3,673</u>

12. Share Capital

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

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024 (CONTINUED)

14. Reconciliation of Movement in Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Balance at 1 October 2023	1,870	4,693	6,563	19,467
(Deficit) for the year	(3,215)	(689)	(3,904)	(12,904)
	(1,345)	4,004	2,659	6,563

15. Contingent Liabilities

The company has a liability to repay grants received should it cease to comply with various conditions set out in the letter of offer.

16. Capital Commitments

The charity has not entered into any capital commitments at the end of the year.

17. Employees

There were no employees with emoluments exceeding £60,000.

The directors did not receive any remuneration for their services during the year.

	2024	2023
Average number of employees	3	3

18. Directors' Expenses

There were no directors' expenses paid during the year.

Accounts

LITTLE ACORNS PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account) For the year ended 30 September 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Donations and legacies	3	-	-	-	-
Other trading activities	4	1,325	-	1,325	1,252
Charitable activities	5	33,762	7,184	40,946	38,666
Total incoming resources		35,087	7,184	42,271	39,918
Expenditure on:					
Charitable activities	6	45,061	9,030	54,091	45,920
Governance costs	7	1,084	-	1,084	1,312
Total resources expended		46,145	9,030	55,175	47,232
Net income/(expenditure)	8	(11,058)	(1,846)	(12,904)	(7,314)
Total funds brought forward	14	12,928	6,539	19,467	26,781
Total funds carried forward	14	1,870	4,693	6,563	19,467

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.

The notes on pages 7-11 form part of these financial statements and should be read in conjunction therewith.

LITTLE ACORNS PLAYGROUP

BALANCE SHEET as at 30 September 2023

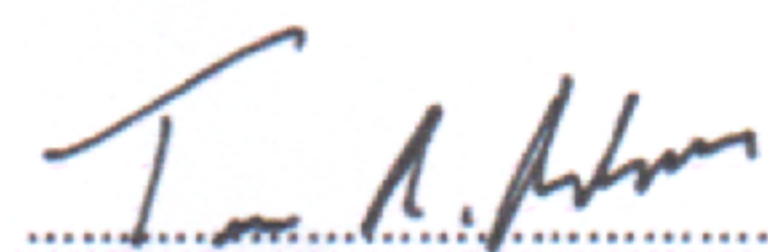
	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	10	6,374	9,207
Current Assets			
Cash at Bank and in Hand		3,862	15,155
Creditors		-	-
Net Current Assets		<u>3,862</u>	<u>15,155</u>
Total Assets less Current Liabilities		10,236	24,362
Accruals and deferred income	11	<u>(3,673)</u>	<u>(4,895)</u>
Net Assets		<u>6,563</u>	<u>19,467</u>
Funds			
Restricted Funds		1,870	6,539
Unrestricted Income Funds		<u>4,693</u>	<u>12,928</u>
Total Charity Funds	14	<u>6,563</u>	<u>19,467</u>

For the financial year ended 30 September 2023 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the board and authorised for issue on 13 February 2024 and signed on its behalf by:



Trevor A. Adams

The notes on pages 7-11 form part of these financial statements and should be read in conjunction therewith.

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. Basis of Preparation

1.1 Accounting convention

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view. The financial statements have also been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities".

1.3 Fund accounting

Unrestricted funds are general funds that are available for use at the directors' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Accounting policies

2.1 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income is derived from the provision of pre-school educational services and is recognised as earned (that is, as the related goods or services are provided.)

Investment income is included when receivable.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where the entitlement, certainty of receipt and amount can be measured with sufficient reliability.

2.2 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and costs associated with constitutional and statutory requirements.

2.3 Tangible fixed assets and depreciation

Individual assets costing more than £200 are initially recorded at cost.

Tangible fixed assets other than freehold land are stated at cost less depreciation.

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

Plant & Equipment	4% Straight Line
Outdoor Play Area	10% Straight Line
Office Equipment	25% Straight Line

3. Voluntary Income

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Donations	-	-	-	-
	-	-	-	-

4. Activities for Generating Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Fundraising efforts	1,325	-	1,325	1,252
	1,325	-	1,325	1,252

5. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Fees	1,300	-	1,300	2,209
Other Income	-	-	-	191
Education Authority & Other Grants	32,462	7,184	39,646	36,266
	33,762	7,184	40,946	38,666

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

6. Costs directly attributable to charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Wages and related expenses	38,152	5,784	43,936	34,259
Early Years Advisor	1,104	-	1,104	1,000
Equipment	-	-	-	633
Resources	728	446	1,174	2,582
Training	1,680	-	1,680	53
Repairs and Renewals	963	-	963	3,130
Light and heat	363	1,400	1,763	1,015
Water rates	323	-	323	242
Telephone and postage	717	-	717	564
Printing and stationery	21	-	21	3
Bank charges	66	-	66	62
Other expenses	733	-	733	740
Depreciation	1,433	1,400	2,833	2,859
Capital grant release	(1,222)	-	(1,222)	(1,222)
	45,061	9,030	54,091	45,920

7. Governance Costs

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Insurance	704	-	704	919
Companies House fees	-	-	-	13
Independent Examiner's fees	380	-	380	380
	1,084	-	1,084	1,312

8. Net Incoming Resources

	2023	2022
	£	£
Net incoming resources is stated after charging:		
Depreciation of tangible assets	2,833	2,849
and after crediting capital grant release	1,222	1,222

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

9. Taxation

The company is a Charity and is recognised as such by HMRC for taxation purposes (HMRC Charity Number XR 22757).

10. Tangible Fixed Assets

	Plant & Equipment £	Office Equipment £	Total £
Cost			
As at 1 October 2022	39,558	11,537	51,095
Additions	-	-	-
As at 30 September 2023	39,558	11,537	51,095
Depreciation			
As at 1 October 2022	31,062	10,826	41,888
Charge for the year	2,122	711	2,833
As at 30 September 2023	33,184	11,537	44,721
Net Book Value			
As at 30 September 2023	6,374	-	6,374
As at 30 September 2022	8,496	711	9,207

11. Accruals and Deferred Income

	2023 £	2022 £
Capital grant reserve:		
Balance at start of year	4,895	6,117
Capital grant released	(1,222)	(1,222)
	<u>3,673</u>	<u>4,895</u>

12. Share Capital

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

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

14. Reconciliation of Movement in Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Balance at 1 October 2022	12,928	6,539	19,467	26,781
(Deficit) for the year	(11,058)	(1,846)	(12,904)	7,314
	1,870	4,693	6,563	19,467

15. Contingent Liabilities

The company has a liability to repay grants received should it cease to comply with various conditions set out in the letter of offer.

16. Capital Commitments

The charity has not entered into any capital commitments at the end of the year.

17. Employees

There were no employees with emoluments exceeding £60,000.

The directors did not receive any remuneration for their services during the year.

	2023	2022
Average number of employees	3	3

18. Directors' Expenses

There were no directors' expenses paid during the year.

Little Acorns Playgroup Coleraine

Northern Ireland - Charity number 102983

Annual report

LITTLE ACORNS PLAYGROUP

DIRECTORS' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

The directors (who are also the trustees at the charitable company) present their report and financial statements for the year ended 30 September 2023. The financial statements have been prepared in accordance with the SORP (FRS 102) and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies' regime. The disclosure requirements of section 1A of FRS 102 have been applied other than when additional disclosure is required to show a true and fair view.

Principal Activities

The company's objectives are to enhance the development of and advance the education of children under statutory school age among the inhabitants of Castleroe and surrounding rural areas, by the provision of appropriate accommodation, learning experiences and play facilities. The company offers opportunities to all children without distinction of sex, race, culture, religion, means or ability. Parents are encouraged to become involved in the activities of the playgroup either through role models in their profession or by joining the committee to assist with running the playgroup and with fundraising activities.

Children benefit from a host of resources within a well organised, stimulating and attractive learning environment. The broad range of interesting activities and experiences provides good opportunities to learn in all areas of the pre-school curriculum. Little Acorns have an open-door policy and parents are always welcome. Parents are kept well informed about what is happening in the playgroup through letters, displays and posters. Parents have regular feedback about their child's progress both verbally and through school reports.

Future Plans

Little Acorns Playgroup will continue to develop and enhance the learning experiences for our preschool, supporting individual learning to the age and development of each child through a well-balanced and planned curriculum.

The staff continue to develop and update their training through online and in-person training.

We continue to have strong links with the local primary school and visit each month to help children with transitioning into P1.

The group have an independent Early Years Specialist for the year 2022-2023 as part of the education authority agreement for preschool children.

Maintenance

Our mobile classroom has been clad using plastic to ensure the building is waterproof and will last for some time. Our outdoor slide has been replaced to ensure that safety of the children is maintained.

Organisation Structure

The executive committee consists of the Chairperson, Secretary and Treasurer who are appointed at the AGM.

These executive officers may in addition appoint 6 or more other individuals to serve and non-executive committee members. Both executive and non-executive members are trustees of the charity and are also directors of the company for the purpose of company law. The trustees administer the charity and meet regularly to discuss the on-going work and commitment of the group. The committee members are from a variety of professional backgrounds relevant to the work of the charity.

LITTLE ACORNS PLAYGROUP

DIRECTORS' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

Results

Total incoming resources for the year were £42,271 (2022 - £39,918) of which 87% (2022 – 78%) was generated from Education Authority funding. Total resources expended were £55,175 (2022 - £47,232) of which approximately 81% (2022 – 73%) was expended on wages. At 30 September 2023 the total funds of the charity amounted to £6,563.

Reserves Policy

The Committee, after advice, consider it prudent to hold monies of £2,500 in reserve in the event of unforeseen circumstances leading to financial difficulties which might put the future of its employment capacity, users' well-being and general charity work in jeopardy.

Risk Management

The committee are aware of the major risks to which the organisation is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised through the procedures for authorisation of all transactions and projects. Procedures are periodically reviewed to ensure that they continue to meet the needs of the organisation. Procedures are also in place to ensure compliance with health and safety of staff, volunteers and clients.

Statement of Directors Responsibilities

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Under that law the directors have elected to prepare the financial statements in accordance with SORP (FRS 102) Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company for that period.

In preparing those financial statements the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and relevant charity legislation. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LITTLE ACORNS PLAYGROUP

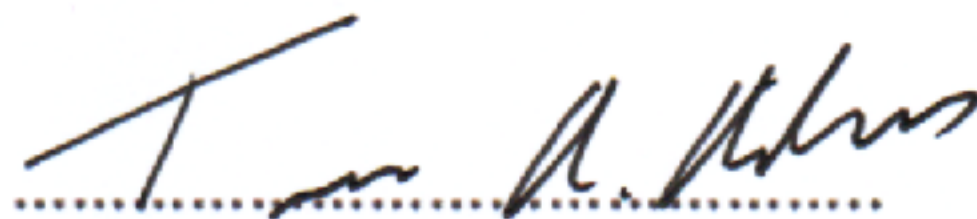
DIRECTORS' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

Taxation

The company is a charity (HMRC Charity Number XR22757) and is recognised as such by HMRC for taxation purposes. As a result, there is no liability to taxation of any of its income.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 (FRS 102) and in accordance with the Charity SORP 2015

By order of the board



Trevor A. Adams
Director

Date: 13 February 2024

Little Acorns Playgroup Coleraine

Northern Ireland - Charity number 102983

Annual return

LITTLE ACORNS PLAYGROUP

REPORT OF THE INDEPENDENT EXAMINER TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF LITTLE ACORNS PLAYGROUP

In order to assist you fulfil your duties under the Companies Act 2006, I have compiled the financial statements of Little Acorns Playgroup for the year ended 30 September 2023, set out on pages 5 to 11 from the accounting records and information and explanations you have given to me.

Respective responsibilities of directors and examiner

You have acknowledged on the balance sheet as at 30 September 2023 your duty to ensure that the Company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the Company is exempt from the statutory requirement for an audit for the year and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

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 you as 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 next statement.

Independent examiner's statement

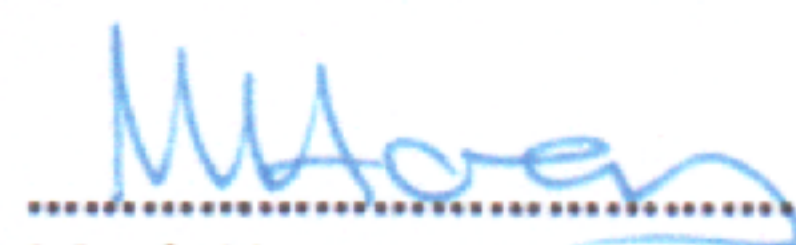
In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material aspect the requirements:
 - To keep accounting records in accordance with section 386 of the Companies Act 2006: and
 - To prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Mark Harvey
Chartered Accountant
3 Grange Road
Coleraine
BT52 1NG

Dated: 13 February 2024

Accounts

LITTLE ACORNS PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account) For the year ended 30 September 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations and legacies	3	-	-	-	90
Other trading activities	4	1,252	-	1,252	-
Charitable activities	5	29,114	9,552	38,666	50,261
Total incoming resources		30,366	9,552	39,918	50,351
Expenditure on:					
Charitable activities	6	37,408	8,512	45,920	39,768
Governance costs	7	1,312	-	1,312	1,155
Total resources expended		38,720	8,512	47,232	40,923
Net income/(expenditure)	8	(8,354)	1,040	(7,314)	9,428
Total funds brought forward	14	21,282	5,499	26,781	17,353
Total funds carried forward	14	12,928	6,539	19,467	26,781

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.

The notes on pages 7-11 form part of these financial statements and should be read in conjunction therewith.

LITTLE ACORNS PLAYGROUP

BALANCE SHEET as at 30 September 2022

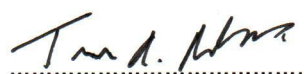
		2022	2021
	Notes	£	£
Fixed Assets			
Tangible Assets	10	9,207	12,068
Current Assets			
Cash at Bank and in Hand		15,155	20,832
Creditors		-	-
Net Current Assets		<u>15,155</u>	<u>20,832</u>
Total Assets less Current Liabilities		24,362	32,900
Accruals and deferred income	11	<u>(4,895)</u>	<u>(6,119)</u>
Net Assets		<u>19,467</u>	<u>26,781</u>
Funds			
Restricted Funds		6,539	5,499
Unrestricted Income Funds		<u>12,928</u>	<u>21,282</u>
Total Charity Funds	14	<u>19,467</u>	<u>26,781</u>

For the financial year ended 30 September 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the board and authorised for issue on 16 January 2023 and signed on its behalf by:



Trevor A. Adams

The notes on pages 7-11 form part of these financial statements and should be read in conjunction therewith.

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. Basis of Preparation

1.1 Accounting convention

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view. The financial statements have also been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities".

1.3 Fund accounting

Unrestricted funds are general funds that are available for use at the directors' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Accounting policies

2.1 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income is derived from the provision of pre-school educational services and is recognised as earned (that is, as the related goods or services are provided.)

Investment income is included when receivable.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where the entitlement, certainty of receipt and amount can be measured with sufficient reliability.

2.2 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022 (CONTINUED)

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and costs associated with constitutional and statutory requirements.

2.3 Tangible fixed assets and depreciation

Individual assets costing more than £200 are initially recorded at cost.

Tangible fixed assets other than freehold land are stated at cost less depreciation.

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

Plant & Equipment	4% Straight Line
Outdoor Play Area	10% Straight Line
Office Equipment	25% Reducing Balance

3. Voluntary Income

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Donations	-	-	-	90
	-	-	-	90

4. Activities for Generating Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Fundraising efforts	1,252	-	1,252	-
	1,252	-	1,252	-

5. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Fees	2,209	-	2,209	1,003
Other Income	191	-	191	702
Education Authority & Other Grants	26,714	9,552	36,266	48,556
	29,114	9,552	38,666	50,261

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022 (CONTINUED)

6. Costs directly attributable to charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Wages and related expenses	28,984	5,275	34,259	28,389
Early Years Advisor	1,000	-	1,000	600
Equipment	633	-	633	25
Resources	1,112	1,470	2,582	5,343
Training	53	-	53	891
Presentations	-	-	-	350
Repairs and Renewals	2,763	367	3,130	474
Light and heat	1,015	-	1,015	707
Water rates	242	-	242	212
Telephone and postage	564	-	564	540
Printing and stationery	3	-	3	36
Bank charges	62	-	62	59
Other expenses	740	-	740	432
Depreciation	1,459	1,400	2,859	2,871
Capital grant release	(1,222)	-	(1,222)	(1,222)
	37,408	8,512	45,920	39,768

7. Governance Costs

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Insurance	919	-	919	762
Companies House fees	13	-	13	13
Independent Examiner's fees	380	-	380	380
	1,312	-	1,312	1,155

8. Net Incoming Resources

	2022 £	2021 £
Net incoming resources is stated after charging:		
Depreciation of tangible assets	2,859	2,871
and after crediting capital grant release	1,222	1,222

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022 (CONTINUED)

9. Taxation

The company is a Charity and is recognised as such by HMRC for taxation purposes (HMRC Charity Number XR 22757).

10. Tangible Fixed Assets

	Plant & Equipment £	Office Equipment £	Total £
Cost			
As at 1 October 2021	39,558	11,537	51,095
Additions	-	-	-
As at 30 September 2022	39,558	11,537	51,095
Depreciation			
As at 1 October 2021	28,940	10,089	39,029
Charge for the year	2,122	737	2,859
As at 30 September 2022	31,062	10,826	41,888
Net Book Value			
As at 30 September 2022	8,496	711	9,207
As at 30 September 2021	10,618	1,448	12,066

11. Accruals and Deferred Income

	2022 £	2021 £
Capital grant reserve:		
Balance at start of year	6,117	7,340
Capital grant released	(1,222)	(1,222)
	<u>4,895</u>	<u>6,117</u>

12. Share Capital

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

LITTLE ACORNS PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022 (CONTINUED)

14. Reconciliation of Movement in Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Balance at 1 October 2021	21,282	5,499	26,781	17,353
Surplus for the year	(8,354)	1,040	7,314	9,428
	<u>12,928</u>	<u>6,539</u>	<u>19,467</u>	<u>26,781</u>

15. Contingent Liabilities

The company has a liability to repay grants received should it cease to comply with various conditions set out in the letter of offer.

16. Capital Commitments

The charity has not entered into any capital commitments at the end of the year.

17. Employees

There were no employees with emoluments exceeding £60,000.

The directors did not receive any remuneration for their services during the year.

	2022	2021
Average number of employees	3	3

18. Directors' Expenses

There were no directors' expenses paid during the year.

Little Acorns Playgroup Coleraine

Northern Ireland - Charity number 102983

Annual report

LITTLE ACORNS PLAYGROUP

DIRECTORS' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022

The directors (who are also the trustees at the charitable company) present their report and financial statements for the year ended 30 September 2022. The financial statements have been prepared in accordance with the SORP (FRS 102) and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies' regime. The disclosure requirements of section 1A of FRS 102 have been applied other than when additional disclosure is required to show a true and fair view.

Principal Activities

The company's objectives are to enhance the development of and advance the education of children under statutory school age among the inhabitants of Castleroe and surrounding rural areas, by the provision of appropriate accommodation, learning experiences and play facilities. The company offers opportunities to all children without distinction of sex, race, culture, religion, means or ability. Parents are encouraged to become involved in the activities of the playgroup either through role models in their profession or by joining the committee to assist with running the playgroup and with fundraising activities.

Children benefit from a host of resources within a well organised, stimulating and attractive learning environment. The broad range of interesting activities and experiences provides good opportunities to learn in all areas of the pre-school curriculum. Little Acorns have an open-door policy and parents are always welcome. Parents are kept well informed about what is happening in the playgroup through letters, displays and posters. Parents have regular feedback about their child's progress both verbally and through school reports.

Future Plans

Little Acorns Playgroup will continue to develop and enhance the learning experiences for our preschool, supporting individual learning to the age and development of each child through a well-balanced and planned curriculum.

The staff continue to develop and update their training through online and in-person training.

We continue to have strong links with the local primary school and visit each month to help children with transitioning into P1.

The group have an independent Early Years Specialist for the year 2022-2023 as part of the education authority agreement for preschool children.

Maintenance

Our mobile classroom has been cladded using plastic to ensure the building is waterproof and will last for some time. Our outdoor slide has been replaced to ensure that safety of the children is maintained.

Organisation Structure

The executive committee consists of the Chairperson, Secretary and Treasurer who are appointed at the AGM.

These executive officers may in addition appoint 6 or more other individuals to serve and non-executive committee members. Both executive and non-executive members are trustees of the charity and are also directors of the company for the purpose of company law. The trustees administer the charity and meet regularly to discuss the on-going work and commitment of the group. The committee members are from a variety of professional backgrounds relevant to the work of the charity.

LITTLE ACORNS PLAYGROUP

DIRECTORS' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2022 (CONTINUED)

Results

Total incoming resources for the year were £39,918 (2021 - £50,351) of which 78% (2021 – 53%) was generated from Education Authority funding. Total resources expended were £47,232 (2021 - £40,923) of which approximately 73% (2021 – 68%) was expended on wages. At 30 September 2022 the total funds of the charity amounted to £19,467.

Reserves Policy

The Committee, after advice, consider it prudent to hold monies of £2,500 in reserve in the event of unforeseen circumstances leading to financial difficulties which might put the future of its employment capacity, users' well-being and general charity work in jeopardy.

Risk Management

The committee are aware of the major risks to which the organisation is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised through the procedures for authorisation of all transactions and projects. Procedures are periodically reviewed to ensure that they continue to meet the needs of the organisation. Procedures are also in place to ensure compliance with health and safety of staff, volunteers and clients.

Statement of Directors Responsibilities

The directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Under that law the directors have elected to prepare the financial statements in accordance with SORP (FRS 102) Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company for that period.

In preparing those financial statements the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and relevant charity legislation. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LITTLE ACORNS PLAYGROUP

DIRECTORS' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2021 (CONTINUED)

Taxation

The company is a charity (HMRC Charity Number XR22757) and is recognised as such by HMRC for taxation purposes. As a result, there is no liability to taxation of any of its income.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 (FRS 102) and in accordance with the Charity SORP 2015

By order of the board



Trevor A. Adams
Director

Date: 16 January 2023

Little Acorns Playgroup Coleraine

Northern Ireland - Charity number 102983

Annual return

LITTLE ACORNS PLAYGROUP

REPORT OF THE INDEPENDENT EXAMINER TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF LITTLE ACORNS PLAYGROUP

In order to assist you fulfil your duties under the Companies Act 2006, I have compiled the financial statements of Little Acorns Playgroup for the year ended 30 September 2022, set out on pages 5 to 11 from the accounting records and information and explanations you have given to me.

Respective responsibilities of directors and examiner

You have acknowledged on the balance sheet as at 30 September 2022 your duty to ensure that the Company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the Company is exempt from the statutory requirement for an audit for the year and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts; and
- State whether particular matters have come to my attention.

Basis of independent examiner's report

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 you as 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 next statement.

Independent examiner's statement

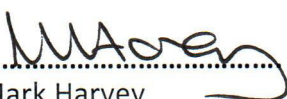
In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material aspect the requirements:
 - To keep accounting records in accordance with section 386 of the Companies Act 2006: and
 - To prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:


.....
Mark Harvey
Chartered Accountant
3 Grange Road
Coleraine
BT52 1NG

Dated: 16 January 2023