

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