

# LITTLE PIPPINS PRE-SCHOOL GREENMEADOW

England & Wales · Charity number 1044128

## Details

|             |                                                         |
|-------------|---------------------------------------------------------|
| Other names | ST JOHN'S CHURCH PLAYGROUP (HAYDON WICK)                |
| Status      | Registered                                              |
| Legal form  | Other                                                   |
| Registered  | 1995-02-13                                              |
| Register    | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                          |
|---------|------------------------------------------------------------------------------------------|
| Address | Little Pippins Preschool<br>Pen Close<br>Greenmeadow<br>Swindon<br>Wiltshire<br>SN25 3LW |
| Phone   | 01793 495680                                                                             |
| Email   | <a href="mailto:OFFICE@LITTLEPIPPINSPRESCHOOL.COM">OFFICE@LITTLEPIPPINSPRESCHOOL.COM</a> |
| Website | <a href="http://www.littlepippinspreschool.com">www.littlepippinspreschool.com</a>       |

## Activities

**Objects:** THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** To offer GOOD appropriate play education and care facilities for children aged between 3mths and 4 years preschool provision and wrap around care for children aged 4-11 years in and around the North

Swindon area.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Swindon

## Finances

| Period end | Income   | Expenditure | Assets  | Employees |
|------------|----------|-------------|---------|-----------|
| 2025-08-31 | £600,195 | £559,822    | £64,427 | 23        |
| 2024-08-31 | £508,883 | £494,873    | £24,054 | 25        |
| 2023-08-31 | £412,280 | £409,804    | -       | -         |
| 2022-08-31 | £343,142 | £359,521    | -       | -         |
| 2021-08-31 | £306,438 | £372,569    | -       | -         |
| 2020-08-31 | £317,924 | £315,494    | -       | -         |

## Trustees

| Name          | Role | Appointed  |
|---------------|------|------------|
| JULIE JEANS   |      |            |
| Mrs S Penny   |      | 2015-10-06 |
| Rachel Skates |      | 2023-11-01 |

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# Accounts

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Charity registration number: 1044128

# Little Pippins PreSchool Greenmeadow

Annual Report and Financial Statements

for the Year Ended 31 August 2025



## **Little Pippins PreSchool Greenmeadow**

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## **Little Pippins PreSchool Greenmeadow**

### **Reference and Administrative Details**

|                                    |                            |
|------------------------------------|----------------------------|
| <b>Trustees</b>                    | J A Jeans                  |
|                                    | S A Penny                  |
|                                    | R S Skates                 |
| <b>Charity Registration Number</b> | 1044128                    |
| <b>Principal Office</b>            | Pen Close                  |
|                                    | Greenmeadow                |
|                                    | Swindon                    |
|                                    | Wiltshire                  |
| <b>Independent Examiner</b>        | SN25 3LW                   |
|                                    | Mrs Lisa Hobbs FCCA        |
|                                    | UHY Ross Brooke            |
|                                    | 16 Dorcan Business Village |
|                                    | Murdock Road               |
|                                    | Swindon                    |
|                                    | Wiltshire                  |
|                                    | SN3 5HY                    |

# **Little Pippins PreSchool Greenmeadow**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2025.

### **Objectives and activities**

#### **Objects and aims**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regards to the public benefit guidance published by the Charity Commission for England and Wales.

All of the charitable activities focus on enhancing the development and education of children primarily under statutory school age, in a safe and caring environment.

The main activities are to offer GOOD play education and care facilities for children aged between 2 and 4+ years in the Preschool and provide affordable out of school provision to 4 local schools for breakfast and afterschool care for children aged 3 to 10 years old.

The charity offers a balanced and stimulating curriculum (EYFS) based on appropriate play facilities, resources and equipment, ensuring that the needs of every individual is met; providing the same opportunities for all children regardless of gender, SEND, race, culture and religion.

#### **Structure, Governance and management**

The charity is governed by the PSLA 2011 Constitution adopted on 5 October 2017.

The trustees and committee members shall be elected for one year at the AGM. Retiring officers and committee members are eligible for re-election unless they have already served on the committee in any capacity for 10 consecutive years.

Co-opted members may join at any time on the invitation of the committee but shall retire at the next AGM. No co-opted member shall serve for more than 6 consecutive years.

In the event of death or resignation of an elected committee member, any vacancy shall be filled until the next AGM by a member appointed by the committee.

## Little Pippins PreSchool Greenmeadow

### Trustees' Report (continued)

#### Financial review

The position of the charity at the year-end is set out in our financial reports and supporting documents.

The principle source of income is from Government Early Years Education funding for 2, 3 and 4 year olds, fees from parents for non-funded children or additional hours over their government funded hours, fundraising and grants.

The Pre-school holds the rights to set aside income as reserves against future expenditure, such as redundancies and payments to creditors if the charity was to reach a position where it had to close in accordance with a written reserve policy.

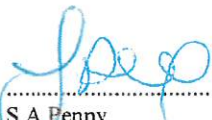
The total reserves at 31 August 2025 amounted to £64,427 (2024: £24,054). All reserves were unrestricted.

The trustees/management committee have assessed the major risks to which the charity is exposed, in particular relating to operations and finances and are satisfied that systems are in place to mitigate exposure to the major risks. Those risks include staff retention, ongoing increase in national minimum and living wage and the lack of funded 2 year old accessing the provisions.

Fundraising efforts continued to grow with activities including:

- Bag2School
- Raffles
- Santa Letters and Video
- Christmas markets
- Disco, movie night and Bedtime Stories
- Easter egg hunt
- Comissions from Label Planet
- Selling second hand uniform
- Sponsored Event
- Quiz nights
- Summer fun day

The annual report was approved by the trustees of the charity on 30.6.26 and signed on its behalf by:

  
.....  
S A Penny  
Trustee

## Little Pippins PreSchool Greenmeadow

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 30.6.26, and signed on its behalf by:

  
.....  
S A Penny  
Trustee

## Little Pippins PreSchool Greenmeadow

### Independent Examiner's Report to the trustees of Little Pippins PreSchool Greenmeadow

I report to the trustees on my examination of the accounts of Little Pippins PreSchool Greenmeadow for the year ended 31 August 2025.

#### Responsibilities and basis of report

As the charity trustees of Little Pippins PreSchool Greenmeadow you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Little Pippins PreSchool Greenmeadow's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

Since Little Pippins PreSchool Greenmeadow's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of Little Pippins PreSchool Greenmeadow as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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 accounts to be reached.

  
Mrs Lisa Hobbs FCCA

UHY Ross Brooke  
16 Dorcan Business Village  
Murdock Road  
Swindon  
Wiltshire  
SN3 5HY

Date: 30/6/2026

# Little Pippins PreSchool Greenmeadow

## Statement of Financial Activities for the Year Ended 31 August 2025

|                                    | Note | Unrestricted funds<br>£         | Total<br>2025<br>£          |
|------------------------------------|------|---------------------------------|-----------------------------|
| <b>Income and Endowments from:</b> |      |                                 |                             |
| Donations and legacies             |      | 422,251                         | 422,251                     |
| Investment income                  | 4    | 3                               | 3                           |
| Other income                       | 3    | 177,941                         | 177,941                     |
| Total income                       |      | 600,195                         | 600,195                     |
| <b>Expenditure on:</b>             |      |                                 |                             |
| Charitable activities              |      | (547,921)                       | (547,921)                   |
| Other expenditure                  | 5    | (11,901)                        | (11,901)                    |
| Total expenditure                  |      | (559,822)                       | (559,822)                   |
| Net income                         |      | 40,373                          | 40,373                      |
| Net movement in funds              |      | 40,373                          | 40,373                      |
| <b>Reconciliation of funds</b>     |      |                                 |                             |
| Total funds brought forward        |      | 24,054                          | 24,054                      |
| Total funds carried forward        | 12   | 64,427                          | 64,427                      |
|                                    |      | <b>Unrestricted funds<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
| <b>Income and Endowments from:</b> |      |                                 |                             |
| Donations and legacies             |      | 299,555                         | 299,555                     |
| Investment income                  | 4    | 3                               | 3                           |
| Other income                       | 3    | 209,325                         | 209,325                     |
| Total income                       |      | 508,883                         | 508,883                     |
| <b>Expenditure on:</b>             |      |                                 |                             |
| Charitable activities              |      | (487,964)                       | (487,964)                   |
| Other expenditure                  | 5    | (6,909)                         | (6,909)                     |
| Total expenditure                  |      | (494,873)                       | (494,873)                   |
| Net income                         |      | 14,010                          | 14,010                      |
| Net movement in funds              |      | 14,010                          | 14,010                      |
| <b>Reconciliation of funds</b>     |      |                                 |                             |
| Total funds brought forward        |      | 10,044                          | 10,044                      |
| Total funds carried forward        | 12   | 24,054                          | 24,054                      |

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 12.

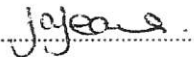
The notes on pages 8 to 13 form an integral part of these financial statements.  
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# Little Pippins PreSchool Greenmeadow

(Registration number: 1044128)  
Balance Sheet as at 31 August 2025

|                                                       | Note | 2025<br>£ | 2024<br>£ |
|-------------------------------------------------------|------|-----------|-----------|
| <b>Current assets</b>                                 |      |           |           |
| Debtors                                               | 9    | 10,500    | -         |
| Cash at bank and in hand                              | 10   | 63,199    | 38,891    |
|                                                       |      | 73,699    | 38,891    |
| <b>Creditors: Amounts falling due within one year</b> | 11   | (9,272)   | (14,837)  |
| <b>Net assets</b>                                     |      | 64,427    | 24,054    |
| <b>Funds of the charity:</b>                          |      |           |           |
| <b>Unrestricted income funds</b>                      |      |           |           |
| Unrestricted funds                                    |      | 64,427    | 24,054    |
| <b>Total funds</b>                                    | 12   | 64,427    | 24,054    |

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

  
.....  
J A Jeans  
Trustee



## **Little Pippins PreSchool Greenmeadow**

### **Notes to the Financial Statements for the Year Ended 31 August 2025**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Little Pippins PreSchool Greenmeadow meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The charity is dependent on continued funding from the Government. The trustees see no reason why this will not continue.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### **Investment income**

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

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

## 2 Income from donations and legacies

|                                                        | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|--------------------------------------------------------|---------------------------------------|---------------------|
| Grants, including capital grants;<br>Government grants | 422,251                               | 422,251             |
| <b>Total for 2025</b>                                  | <b>422,251</b>                        | <b>422,251</b>      |
| <b>Total for 2024</b>                                  | <b>299,555</b>                        | <b>299,555</b>      |

# Little Pippins PreSchool Greenmeadow

## Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

### 3 Income from charitable activities

|                       | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------|---------------------------------------|---------------------|
| Fees                  | 172,860                               | 172,860             |
| Fundraising           | 5,081                                 | 5,081               |
| <b>Total for 2025</b> | <b>177,941</b>                        | <b>177,941</b>      |
| <b>Total for 2024</b> | <b>209,325</b>                        | <b>209,325</b>      |

### 4 Investment income

|                                                                                 | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|---------------------------------------------------------------------------------|---------------------------------------|---------------------|
| Interest receivable and similar income;<br>Interest receivable on bank deposits | 3                                     | 3                   |
| <b>Total for 2025</b>                                                           | <b>3</b>                              | <b>3</b>            |
| <b>Total for 2024</b>                                                           | <b>3</b>                              | <b>3</b>            |

### 5 Other expenditure

|                         | Note | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-------------------------|------|---------------------------------------|---------------------|
| Allocated support costs |      | 11,901                                | 11,901              |
| <b>Total for 2025</b>   |      | <b>11,901</b>                         | <b>11,901</b>       |
| <b>Total for 2024</b>   |      | <b>6,909</b>                          | <b>6,909</b>        |

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

#### 6 Analysis of governance and support costs

|                              | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|------------------------------|---------------------------------------|---------------------|
| Independent examination fees | 1,170                                 | 1,170               |
| Administration costs         | 10,731                                | 10,731              |
| <b>Total for 2025</b>        | <b>11,901</b>                         | <b>11,901</b>       |
| <b>Total for 2024</b>        | <b>6,909</b>                          | <b>6,909</b>        |

#### 7 Staff costs

The aggregate payroll costs were as follows:

|                                                                               | 2025<br>£          | 2024<br>£          |
|-------------------------------------------------------------------------------|--------------------|--------------------|
| <b>Staff costs during the year were:</b>                                      |                    |                    |
| Wages and salaries                                                            | 483,842            | 428,476            |
|                                                                               | <b>2025<br/>No</b> | <b>2024<br/>No</b> |
| The monthly average number of persons employed by the charity during the year | 23                 | 24                 |

No employee received emoluments of more than £60,000 during the year

# Little Pippins PreSchool Greenmeadow

## Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 9 Debtors

|               | 2025<br>£ |
|---------------|-----------|
| Other debtors | 10,500    |

### 10 Cash and cash equivalents

|                     | 2025<br>£     | 2024<br>£     |
|---------------------|---------------|---------------|
| Cash on hand        | 39            | 1             |
| Cash at bank        | 62,945        | 38,678        |
| Short-term deposits | 215           | 212           |
|                     | <u>63,199</u> | <u>38,891</u> |

### 11 Creditors: amounts falling due within one year

|                 | 2025<br>£ | 2024<br>£ |
|-----------------|-----------|-----------|
| Other creditors | 9,272     | 14,837    |

### 12 Funds

|                           | Balance at 1<br>September<br>2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>August 2025<br>£ |
|---------------------------|----------------------------------------|----------------------------|----------------------------|-----------------------------------|
| <b>Unrestricted funds</b> |                                        |                            |                            |                                   |
| General                   | <u>24,054</u>                          | <u>600,195</u>             | <u>(559,822)</u>           | <u>64,427</u>                     |

|                           | Balance at 1<br>September<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>August 2024<br>£ |
|---------------------------|----------------------------------------|----------------------------|----------------------------|-----------------------------------|
| <b>Unrestricted funds</b> |                                        |                            |                            |                                   |
| General                   | <u>10,044</u>                          | <u>508,883</u>             | <u>(494,873)</u>           | <u>24,054</u>                     |

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

#### 13 Analysis of net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2025<br>£ |
|---------------------|---------------------------------------|------------------------------------------|
| Current assets      | 73,699                                | 73,699                                   |
| Current liabilities | <u>(9,272)</u>                        | <u>(9,272)</u>                           |
| Total net assets    | <u>64,427</u>                         | <u>64,427</u>                            |
|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2024<br>£ |
| Current assets      | 38,891                                | 38,891                                   |
| Current liabilities | <u>(14,837)</u>                       | <u>(14,837)</u>                          |
| Total net assets    | <u>24,054</u>                         | <u>24,054</u>                            |

## Little Pippins PreSchool Greenmeadow

### Detailed Statement of Financial Activities for the Year Ended 31 August 2025

|                                         | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-----------------------------------------|--------------------|--------------------|
| <b>Income and Endowments from:</b>      |                    |                    |
| Donations and legacies (analysed below) | 422,251            | 299,555            |
| Investment income (analysed below)      | 3                  | 3                  |
| Other income (analysed below)           | <u>177,941</u>     | <u>209,325</u>     |
| Total income                            | <u>600,195</u>     | <u>508,883</u>     |
| <b>Expenditure on:</b>                  |                    |                    |
| Charitable activities (analysed below)  | (547,921)          | (487,964)          |
| Other expenditure (analysed below)      | <u>(11,901)</u>    | <u>(6,909)</u>     |
| Total expenditure                       | <u>(559,822)</u>   | <u>(494,873)</u>   |
| Net income                              | <u>40,373</u>      | <u>14,010</u>      |
| Net movement in funds                   | 40,373             | 14,010             |
| <b>Reconciliation of funds</b>          |                    |                    |
| Total funds brought forward             | <u>24,054</u>      | <u>10,044</u>      |
| Total funds carried forward             | <u>64,427</u>      | <u>24,054</u>      |

# **Little Pippins PreSchool Greenmeadow**

## **Detailed Statement of Financial Activities for the Year Ended 31 August 2025 (continued)**

|                                            | <b>Total<br/>2025<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
|--------------------------------------------|-----------------------------|-----------------------------|
| <i><b>Donations and legacies</b></i>       |                             |                             |
| UK Government grants                       | <u>422,251</u>              | <u>299,555</u>              |
|                                            | <u><u>422,251</u></u>       | <u><u>299,555</u></u>       |
| <i><b>Investment income</b></i>            |                             |                             |
| Interest on cash deposits                  | <u>3</u>                    | <u>3</u>                    |
|                                            | <u><u>3</u></u>             | <u><u>3</u></u>             |
| <i><b>Charitable activities</b></i>        |                             |                             |
| Fees                                       | 172,860                     | 205,514                     |
| Fundraising                                | <u>5,081</u>                | <u>3,811</u>                |
|                                            | <u><u>177,941</u></u>       | <u><u>209,325</u></u>       |
| <i><b>Charitable activities</b></i>        |                             |                             |
| Wages and salaries                         | (483,842)                   | (428,476)                   |
| Equipment costs                            | (2,916)                     | (4,035)                     |
| Insurance                                  | (3,717)                     | (1,220)                     |
| Building costs                             | (31,536)                    | (19,869)                    |
| Uniforms                                   | (1,135)                     | (1,765)                     |
| Refreshments                               | (6,276)                     | (5,331)                     |
| Activities                                 | (4,963)                     | (9,908)                     |
| Telephone and fax                          | (2,170)                     | (4,107)                     |
| Office expenses                            | (10,136)                    | (11,086)                    |
| Trade subscriptions                        | (898)                       | (1,818)                     |
| Sundry expenses                            | <u>(332)</u>                | <u>(349)</u>                |
|                                            | <u><u>(547,921)</u></u>     | <u><u>(487,964)</u></u>     |
| <i><b>Support and governance costs</b></i> |                             |                             |
| Independent examiner's fee                 | (1,170)                     | (1,170)                     |
| Administration expenses                    | <u>(10,731)</u>             | <u>(5,739)</u>              |
|                                            | <u><u>(11,901)</u></u>      | <u><u>(6,909)</u></u>       |



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# Accounts

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Charity registration number: 1044128

# Little Pippins PreSchool Greenmeadow

Annual Report and Financial Statements

for the Year Ended 31 August 2024

## **Little Pippins PreSchool Greenmeadow**

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**Little Pippins PreSchool Greenmeadow**

**Reference and Administrative Details**

**Trustees**

S A Penny

J A Jeans

**Charity Registration Number**

1044128

**Principal Office**

Pen Close  
Greenmeadow  
Swindon  
Wiltshire  
SN25 3LW

**Independent Examiner**

Mrs Lisa Hobbs FCCA  
UHY Ross Brooke  
16 Dorcan Business Village  
Murdock Road  
Swindon  
Wiltshire  
SN3 5HY

## **Little Pippins PreSchool Greenmeadow**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2024.

#### **Objectives and activities**

##### **Objects and aims**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regards to the public benefit guidance published by the Charity Commission for England and Wales.

All of the charitable activities focus on enhancing the development and education of children primarily under statutory school age, in a safe and caring environment.

The main activities are to offer GOOD play education and care facilities for children aged between 2 and 4+ years in the Preschool and provide affordable out of school provision to 4 local schools for breakfast and afterschool care for children aged 3 to 10 years old.

The charity offers a balanced and stimulating curriculum (EYFS) based on appropriate play facilities, resources and equipment, ensuring that the needs of every individual is met; providing the same opportunities for all children regardless of gender, SEND, race, culture and religion.

#### **Structure, Governance and management**

The charity is governed by the PSLA 2011 Constitution adopted on 5 October 2017.

The trustees and committee members shall be elected for one year at the AGM. Retiring officers and committee members are eligible for re-election unless they have already served on the committee in any capacity for 10 consecutive years.

Co-opted members may join at any time on the invitation of the committee but shall retire at the next AGM. No co-opted member shall serve for more than 6 consecutive years.

In the event of death or resignation of an elected committee member, any vacancy shall be filled until the next AGM by a member appointed by the committee.

## Little Pippins PreSchool Greenmeadow

### Trustees' Report (continued)

#### Financial review

The position of the charity at the year-end is set out in our financial reports and supporting documents.

The principle source of income is from Government Early Years Education funding for 2, 3 and 4 year olds, fees from parents for non-funded children or additional hours over their government funded hours, fundraising and grants.

The Pre-school holds the rights to set aside income as reserves against future expenditure, such as redundancies and payments to creditors if the charity was to reach a position where it had to close in accordance with a written reserve policy.

The total reserves at 31 August 2024 amounted to £24,054 (2023: £10,044). All reserves were unrestricted.

The trustees/management committee have assessed the major risks to which the charity is exposed, in particular relating to operations and finances and are satisfied that systems are in place to mitigate exposure to the major risks. Those risks include staff retention, ongoing increase in national minimum and living wage and the lack of funded 2 year old accessing the provisions.

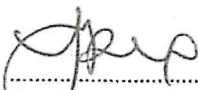
Fundraising efforts continued to grow with activities including:

- Bag2School
- Raffles
- Santa Letters and Video
- Christmas markets
- Disco, movie night and Bedtime Stories
- Easter egg hunt
- Selling second hand uniform
- Sponsored Event
- Quiz nights
- Summer fun day

Government funding continued to be increased, however the increase in 1 to 1 care along with the increase in minimum wage meant Little Pippins had to fund some of the wages shortfall. We have had to spend £1,000 on recruitment to obtain staff for the setting.

This year we have continued to re-new resources and equipment in both the preschool, two-year room, afterschool, holiday club and the garden. A number of larger items have had to be replaced this year – these include a laptop and iPads.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

  
.....  
S A Penny  
Trustee

## Little Pippins PreSchool Greenmeadow

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

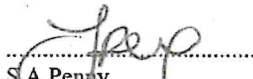
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ..... and signed on its behalf by:

  
S A Penny  
Trustee



## **Little Pippins PreSchool Greenmeadow**

### **Independent Examiner's Report to the trustees of Little Pippins PreSchool Greenmeadow**

I report to the trustees on my examination of the accounts of Little Pippins PreSchool Greenmeadow for the year ended 31 August 2024.

#### **Responsibilities and basis of report**

As the charity trustees of Little Pippins PreSchool Greenmeadow you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Little Pippins PreSchool Greenmeadow's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

Since Little Pippins PreSchool Greenmeadow's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of Little Pippins PreSchool Greenmeadow as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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 accounts to be reached.

  
.....  
Mrs Lisa Hobbs FCCA

UHY Ross Brooke  
16 Dorcan Business Village  
Murdock Road  
Swindon  
Wiltshire  
SN3 5HY

Date: 25/6/2025



## Little Pippins PreSchool Greenmeadow

### Statement of Financial Activities for the Year Ended 31 August 2024

|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2024<br>£ |
|------------------------------------|------|----------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                    |
| Donations and legacies             | 2    | 299,555                    | 299,555            |
| Investment income                  | 4    | 3                          | 3                  |
| Other income                       | 3    | 209,325                    | 209,325            |
| Total income                       |      | 508,883                    | 508,883            |
| <b>Expenditure on:</b>             |      |                            |                    |
| Charitable activities              |      | (487,964)                  | (487,964)          |
| Other expenditure                  | 5    | (6,909)                    | (6,909)            |
| Total expenditure                  |      | (494,873)                  | (494,873)          |
| Net income                         |      | 14,010                     | 14,010             |
| Net movement in funds              |      | 14,010                     | 14,010             |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| Total funds brought forward        |      | 10,044                     | 10,044             |
| Total funds carried forward        | 12   | 24,054                     | 24,054             |
|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2023<br>£ |
| <b>Income and Endowments from:</b> |      |                            |                    |
| Donations and legacies             | 2    | 302,846                    | 302,846            |
| Investment income                  | 4    | 7                          | 7                  |
| Other income                       | 3    | 109,427                    | 109,427            |
| Total income                       |      | 412,280                    | 412,280            |
| <b>Expenditure on:</b>             |      |                            |                    |
| Charitable activities              |      | (402,888)                  | (402,888)          |
| Other expenditure                  | 5    | (6,916)                    | (6,916)            |
| Total expenditure                  |      | (409,804)                  | (409,804)          |
| Net income                         |      | 2,476                      | 2,476              |
| Net movement in funds              |      | 2,476                      | 2,476              |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| Total funds brought forward        |      | 7,568                      | 7,568              |
| Total funds carried forward        | 12   | 10,044                     | 10,044             |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 12.

The notes on pages 8 to 13 form an integral part of these financial statements.

# Little Pippins PreSchool Greenmeadow

(Registration number: 1044128)  
Balance Sheet as at 31 August 2024

|                                                       | Note | 2024<br>£       | 2023<br>£       |
|-------------------------------------------------------|------|-----------------|-----------------|
| <b>Current assets</b>                                 |      |                 |                 |
| Cash at bank and in hand                              | 10   | 38,891          | 21,764          |
| <b>Creditors: Amounts falling due within one year</b> | 11   | <u>(14,837)</u> | <u>(11,720)</u> |
| <b>Net assets</b>                                     |      | <u>24,054</u>   | <u>10,044</u>   |
| <b>Funds of the charity:</b>                          |      |                 |                 |
| <b>Unrestricted income funds</b>                      |      |                 |                 |
| Unrestricted funds                                    |      | <u>24,054</u>   | <u>10,044</u>   |
| <b>Total funds</b>                                    | 12   | <u>24,054</u>   | <u>10,044</u>   |

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

  
.....  
J A Jeans  
Trustee

## **Little Pippins PreSchool Greenmeadow**

### **Notes to the Financial Statements for the Year Ended 31 August 2024**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Little Pippins PreSchool Greenmeadow meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The charity is dependent on continued funding from the Government. The trustees see no reason why this will not continue.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### **Investment income**

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

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

#### 2 Income from donations and legacies

|                                                        | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|--------------------------------------------------------|---------------------------------------|---------------------|
| Grants, including capital grants;<br>Government grants | 299,555                               | 299,555             |
| <b>Total for 2024</b>                                  | <b>299,555</b>                        | <b>299,555</b>      |
| <b>Total for 2023</b>                                  | <b>302,846</b>                        | <b>302,846</b>      |

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### 3 Charitable Activities

|                       | Unrestricted<br>funds<br>General<br>£ | Total<br>Funds<br>£ |
|-----------------------|---------------------------------------|---------------------|
| Fees                  | 205,514                               | 205,514             |
| Fundraising           | 3,811                                 | 3,811               |
| <b>Total for 2024</b> | <u>209,325</u>                        | <u>209,325</u>      |
| <b>Total for 2023</b> | <u>109,427</u>                        | <u>109,427</u>      |

#### 4 Investment income

|                                         | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------------------------|---------------------------------------|---------------------|
| Interest receivable and similar income; |                                       |                     |
| Interest receivable on bank deposits    | 3                                     | 3                   |
| <b>Total for 2024</b>                   | <u>3</u>                              | <u>3</u>            |
| <b>Total for 2023</b>                   | <u>7</u>                              | <u>7</u>            |

#### 5 Other expenditure

|                         | Note | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-------------------------|------|---------------------------------------|---------------------|
| Allocated support costs | 6    | 6,909                                 | 6,909               |
| <b>Total for 2024</b>   |      | <u>6,909</u>                          | <u>6,909</u>        |
| <b>Total for 2023</b>   |      | <u>6,916</u>                          | <u>6,916</u>        |

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### 6 Analysis of governance and support costs

|                              | Unrestricted<br>funds General<br>£ | Total funds<br>£ |
|------------------------------|------------------------------------|------------------|
| Independent examination fees | 1,170                              | 1,170            |
| Administration costs         | 5,739                              | 5,739            |
| <b>Total for 2024</b>        | <b>6,909</b>                       | <b>6,909</b>     |
| <b>Total for 2023</b>        | <b>6,916</b>                       | <b>6,916</b>     |

#### 7 Staff costs

The aggregate payroll costs were as follows:

|                                          | 2024<br>£      | 2023<br>£      |
|------------------------------------------|----------------|----------------|
| <b>Staff costs during the year were:</b> |                |                |
| Gross Salaries                           | 397,254        | 325,030        |
| Employer's national insurance            | 18,577         | 14,672         |
| Employer's pension contribution          | 10,514         | 8,486          |
| Staff training                           | 2,131          | 1,831          |
| <b>Wages and salaries</b>                | <b>428,476</b> | <b>350,019</b> |

The monthly average number of persons employed by the charity during the year were 24 (2023: 22)

No employee received emoluments of more than £60,000 during the year

#### 8 Independent examiner's remuneration

|                                         | 2024<br>£ | 2023<br>£ |
|-----------------------------------------|-----------|-----------|
| Examination of the financial statements | 1,170     | 1,020     |



## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Cash and cash equivalents

|                     | 2024<br>£ | 2023<br>£ |
|---------------------|-----------|-----------|
| Cash on hand        | 1         | 54        |
| Cash at bank        | 38,678    | 21,501    |
| Short-term deposits | 212       | 209       |
|                     | 38,891    | 21,764    |

#### 11 Creditors: amounts falling due within one year

|                 | 2024<br>£ | 2023<br>£ |
|-----------------|-----------|-----------|
| Other creditors | 14,837    | 11,720    |

#### 12 Funds

|                           | Balance at 1<br>September 2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>August 2024<br>£ |
|---------------------------|-------------------------------------|----------------------------|----------------------------|-----------------------------------|
| <b>Unrestricted funds</b> |                                     |                            |                            |                                   |
| General                   | 10,044                              | 508,883                    | (494,873)                  | 24,054                            |
|                           | Balance at 1<br>September 2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>August 2023<br>£ |
| <b>Unrestricted funds</b> |                                     |                            |                            |                                   |
| General                   | 7,568                               | 412,280                    | (409,804)                  | 10,044                            |

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

#### 13 Analysis of net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at 31<br>August<br>2024<br>£ |
|---------------------|---------------------------------------|------------------------------------------|
| Current assets      | 38,891                                | 38,891                                   |
| Current liabilities | (14,837)                              | (14,837)                                 |
| Total net assets    | 24,054                                | 24,054                                   |
|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at 31<br>August<br>2023<br>£ |
| Current assets      | 21,764                                | 21,764                                   |
| Current liabilities | (11,720)                              | (11,720)                                 |
| Total net assets    | 10,044                                | 10,044                                   |

#### 14 Analysis of net funds

|                          | At 1 September<br>2023<br>£ | At 31 August<br>2024<br>£ |
|--------------------------|-----------------------------|---------------------------|
| Cash at bank and in hand | 21,764                      | 38,891                    |
| Net debt                 | 21,764                      | 38,891                    |
|                          | At 1 September<br>2022<br>£ | At 31 August<br>2023<br>£ |
| Cash at bank and in hand | 17,598                      | 21,764                    |
| Net debt                 | 17,598                      | 21,764                    |



## Little Pippins PreSchool Greenmeadow

### Detailed Statement of Financial Activities for the Year Ended 31 August 2024

|                                         | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-----------------------------------------|--------------------|--------------------|
| <b>Income and Endowments from:</b>      |                    |                    |
| Donations and legacies (analysed below) | 299,555            | 302,846            |
| Investment income (analysed below)      | 3                  | 7                  |
| Other income (analysed below)           | 209,325            | 109,427            |
| Total income                            | 508,883            | 412,280            |
| <b>Expenditure on:</b>                  |                    |                    |
| Charitable activities (analysed below)  | (487,964)          | (402,888)          |
| Other expenditure (analysed below)      | (6,909)            | (6,916)            |
| Total expenditure                       | (494,873)          | (409,804)          |
| Net income                              | 14,010             | 2,476              |
| Net movement in funds                   | 14,010             | 2,476              |
| <b>Reconciliation of funds</b>          |                    |                    |
| Total funds brought forward             | 10,044             | 7,568              |
| Total funds carried forward             | 24,054             | 10,044             |

## Little Pippins PreSchool Greenmeadow

### Detailed Statement of Financial Activities for the Year Ended 31 August 2024 (continued)

|                                            | Total<br>2024<br>£ | Total<br>2023<br>£ |
|--------------------------------------------|--------------------|--------------------|
| <i><b>Donations and legacies</b></i>       |                    |                    |
| UK Government grants                       | 299,555            | 302,846            |
|                                            | <u>299,555</u>     | <u>302,846</u>     |
| <i><b>Investment income</b></i>            |                    |                    |
| Interest on cash deposits                  | 3                  | 7                  |
|                                            | <u>3</u>           | <u>7</u>           |
| <i><b>Charitable activities</b></i>        |                    |                    |
| Fees                                       | 205,514            | 105,028            |
| Fundraising                                | 3,811              | 4,399              |
|                                            | <u>209,325</u>     | <u>109,427</u>     |
| <i><b>Charitable activities</b></i>        |                    |                    |
| Wages and salaries                         | (428,476)          | (350,019)          |
| Equipment costs                            | (4,035)            | (6,502)            |
| Insurance                                  | (1,220)            | (2,326)            |
| Building costs                             | (19,869)           | (17,810)           |
| Uniforms                                   | (1,765)            | (1,930)            |
| Refreshments                               | (5,331)            | (4,413)            |
| Activities                                 | (9,908)            | (7,786)            |
| Telephone and fax                          | (4,107)            | (2,000)            |
| Office expenses                            | (11,086)           | (9,626)            |
| Trade subscriptions                        | (1,818)            | (476)              |
| Sundry expenses                            | (349)              | -                  |
|                                            | <u>(487,964)</u>   | <u>(402,888)</u>   |
| <i><b>Support and governance costs</b></i> |                    |                    |
| Independent examiner's fee                 | (1,170)            | (1,020)            |
| Administration expenses                    | (5,739)            | (5,896)            |
|                                            | <u>(6,909)</u>     | <u>(6,916)</u>     |

This page does not form part of the statutory financial statements.

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# Accounts

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Charity registration number: 1044128

# **Little Pippins PreSchool Greenmeadow**

**Annual Report and Financial Statements**

**for the Year Ended 31 August 2023**

## **Little Pippins PreSchool Greenmeadow**

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## **Little Pippins PreSchool Greenmeadow**

### **Reference and Administrative Details**

#### **Trustees**

S A Penny

J A Jeans

#### **Charity Registration Number**

1044128

#### **Principal Office**

Pen Close  
Greenmeadow  
Swindon  
Wiltshire  
SN25 3LW

#### **Independent Examiner**

Mrs Lisa Hobbs FCCA  
UHY Ross Brooke  
16 Dorcan Business Village  
Murdock Road  
Swindon  
Wiltshire  
SN3 5HY

## **Little Pippins PreSchool Greenmeadow**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2023.

#### **Objectives and activities**

##### **Objects and aims**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regards to the public benefit guidance published by the Charity Commission for England and Wales.

All of the charitable activities focus on enhancing the development and education of children primarily under statutory school age, in a safe and caring environment.

The main activities are to offer GOOD play education and care facilities for children aged between 2 and 4+ years in the Preschool and provide affordable out of school provision to 4 local schools for breakfast and afterschool care for children aged 3 to 10 years old.

The charity offers a balanced and stimulating curriculum (EYFS) based on appropriate play facilities, resources and equipment, ensuring that the needs of every individual is met; providing the same opportunities for all children regardless of gender, SEND, race, culture and religion.

##### **Structure, Governance and management**

The charity is governed by the PSLA 2011 Constitution adopted on 5 October 2017.

The trustees and committee members shall be elected for one year at the AGM. Retiring officers and committee members are eligible for re-election unless they have already served on the committee in any capacity for 10 consecutive years.

Co-opted members may join at any time on the invitation of the committee but shall retire at the next AGM. No co-opted member shall serve for more than 6 consecutive years.

In the event of death or resignation of an elected committee member, any vacancy shall be filled until the next AGM by a member appointed by the committee.

## Little Pippins PreSchool Greenmeadow

### Trustees' Report (continued)

#### Financial review

The position of the charity at the year-end is set out in our financial reports and supporting documents.

The principle source of income is from Government Early Years Education funding for 2, 3 and 4 year olds, fees from parents for non-funded children or additional hours over their government funded hours, fundraising and grants.

The Pre-school holds the rights to set aside income as reserves against future expenditure, such as redundancies and payments to creditors if the charity was to reach a position where it had to close in accordance with a written reserve policy.

The total reserves at 31 August 2023 amounted to £10,044 (2022: £7,568). All reserves were unrestricted.

The trustees/management committee have assessed the major risks to which the charity is exposed, in particular relating to operations and finances and are satisfied that systems are in place to mitigate exposure to the major risks. Those risks include COVID, staff retention, ongoing increase in national minimum and living wage and the lack of funded 2 year old accessing the provisions.

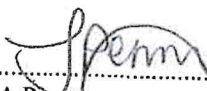
Fundraising efforts continued to grow with activities including:

- Bag2School
- Raffles
- Santa Letters and Video
- Christmas crafts
- Disco, movie night and Bedtime Stories
- Mothers day and Easter event
- Selling second hand uniform
- Toy sale
- Quiz nights
- Commission from Label Plant
- Sponsored scavenger hunt
- Summer fun day

Government funding continued to be increased, however the increased in one to one care along with the increase in minimum wage meant Little Pippins had to fund some of the wages shortfall.

This year we have continued to renew resources and equipment in both the preschool, two-year room, afterschool, holiday club and the garden. The preschool spent over £4,000 setting up the baby room which is due to open in September. A number of larger items have been replaced this year including a laptop, 2 ipads, microwave and fridge. Nearly £1,000 was spent on an electric changing table for our SEND children. We renewed a lot of our sensory toys and spent over £5,000 on the photocopier.

The annual report was approved by the trustees of the charity on 16.04.25 and signed on its behalf by:

  
S A Penny  
Trustee



## Little Pippins PreSchool Greenmeadow

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

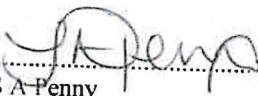
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 16.04.25 and signed on its behalf by:

  
S A Penny  
Trustee

## Little Pippins PreSchool Greenmeadow

### Independent Examiner's Report to the trustees of Little Pippins PreSchool Greenmeadow

I report to the trustees on my examination of the accounts of Little Pippins PreSchool Greenmeadow for the year ended 31 August 2023.

#### Responsibilities and basis of report

As the charity trustees of Little Pippins PreSchool Greenmeadow you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Little Pippins PreSchool Greenmeadow's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

Since Little Pippins PreSchool Greenmeadow's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Little Pippins PreSchool Greenmeadow as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Lisa Hobbs

Mrs Lisa Hobbs FCCA

UHY Ross Brooke  
16 Dorcan Business Village  
Murdock Road  
Swindon  
Wiltshire  
SN3 5HY

Date: 16/4/2025

# Little Pippins PreSchool Greenmeadow

## Statement of Financial Activities for the Year Ended 31 August 2023

|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2023<br>£ |
|------------------------------------|------|----------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                    |
| Donations and legacies             | 2    | 302,846                    | 302,846            |
| Investment income                  | 4    | 7                          | 7                  |
| Other income                       | 3    | 109,427                    | 109,427            |
| Total income                       |      | 412,280                    | 412,280            |
| <b>Expenditure on:</b>             |      |                            |                    |
| Charitable activities              |      | (402,888)                  | (402,888)          |
| Other expenditure                  | 5    | (6,916)                    | (6,916)            |
| Total expenditure                  |      | (409,804)                  | (409,804)          |
| Net income                         |      | 2,476                      | 2,476              |
| Net movement in funds              |      | 2,476                      | 2,476              |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| Total funds brought forward        |      | 7,568                      | 7,568              |
| Total funds carried forward        | 12   | 10,044                     | 10,044             |
|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2022<br>£ |
| <b>Income and Endowments from:</b> |      |                            |                    |
| Donations and legacies             | 2    | 240,970                    | 240,970            |
| Investment income                  | 4    | 1                          | 1                  |
| Other income                       | 3    | 102,171                    | 102,171            |
| Total income                       |      | 343,142                    | 343,142            |
| <b>Expenditure on:</b>             |      |                            |                    |
| Charitable activities              |      | (352,677)                  | (352,677)          |
| Other expenditure                  | 5    | (6,844)                    | (6,844)            |
| Total expenditure                  |      | (359,521)                  | (359,521)          |
| Net expenditure                    |      | (16,379)                   | (16,379)           |
| Net movement in funds              |      | (16,379)                   | (16,379)           |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| Total funds brought forward        |      | 23,947                     | 23,947             |
| Total funds carried forward        | 12   | 7,568                      | 7,568              |

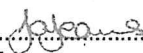
All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 12.

# Little Pippins PreSchool Greenmeadow

(Registration number: 1044128)  
Balance Sheet as at 31 August 2023

|                                                       | Note | 2023<br>£     | 2022<br>£    |
|-------------------------------------------------------|------|---------------|--------------|
| <b>Current assets</b>                                 |      |               |              |
| Cash at bank and in hand                              | 10   | 21,764        | 17,598       |
| <b>Creditors: Amounts falling due within one year</b> | 11   | (11,720)      | (10,030)     |
| <b>Net assets</b>                                     |      | <u>10,044</u> | <u>7,568</u> |
| <b>Funds of the charity:</b>                          |      |               |              |
| <b>Unrestricted income funds</b>                      |      |               |              |
| Unrestricted funds                                    |      | <u>10,044</u> | <u>7,568</u> |
| <b>Total funds</b>                                    | 12   | <u>10,044</u> | <u>7,568</u> |

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 16.04.25 and signed on their behalf by:

  
.....  
J A Jeans  
Trustee



## **Little Pippins PreSchool Greenmeadow**

### **Notes to the Financial Statements for the Year Ended 31 August 2023**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Little Pippins PreSchool Greenmeadow meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The charity is dependent on continued funding from the Government. The trustees see no reason why this will not continue.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### **Investment income**

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

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

## 2 Income from donations and legacies

|                                                        | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|--------------------------------------------------------|---------------------------------------|---------------------|
| Grants, including capital grants;<br>Government grants | 302,846                               | 302,846             |
| <b>Total for 2023</b>                                  | <b>302,846</b>                        | <b>302,846</b>      |
| <b>Total for 2022</b>                                  | <b>240,970</b>                        | <b>240,970</b>      |

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 3 Charitable activities

|                       | Unrestricted<br>funds<br>General<br>£ | Total<br>Funds<br>£ |
|-----------------------|---------------------------------------|---------------------|
| Fees                  | 105,028                               | 105,028             |
| Fundraising           | 4,399                                 | 4,399               |
| <b>Total for 2023</b> | <u>109,427</u>                        | <u>109,427</u>      |
| <b>Total for 2022</b> | <u>102,171</u>                        | <u>102,171</u>      |

#### 4 Investment income

|                                         | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------------------------|---------------------------------------|---------------------|
| Interest receivable and similar income; |                                       |                     |
| Interest receivable on bank deposits    | 7                                     | 7                   |
| <b>Total for 2023</b>                   | <u>7</u>                              | <u>7</u>            |
| <b>Total for 2022</b>                   | <u>1</u>                              | <u>1</u>            |

#### 5 Other expenditure

|                         | Note | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-------------------------|------|---------------------------------------|---------------------|
| Allocated support costs | 6    | 6,916                                 | 6,916               |
| <b>Total for 2023</b>   |      | <u>6,916</u>                          | <u>6,916</u>        |
| <b>Total for 2022</b>   |      | <u>6,844</u>                          | <u>6,844</u>        |

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 6 Analysis of governance and support costs

|                              | Unrestricted<br>funds General<br>£ | Total funds<br>£ |
|------------------------------|------------------------------------|------------------|
| Independent examination fees | 1,020                              | 1,020            |
| Administration costs         | 5,896                              | 5,896            |
| <b>Total for 2023</b>        | <b>6,916</b>                       | <b>6,916</b>     |
| <b>Total for 2022</b>        | <b>6,844</b>                       | <b>6,844</b>     |

#### 7

The aggregate payroll costs were as follows:

|                                 | 2023<br>£      | 2022<br>£      |
|---------------------------------|----------------|----------------|
| Gross salaries                  | 325,030        | 286,758        |
| Employer's national insurance   | 14,672         | 12,442         |
| Employers' pension contribution | 8,486          | 7,786          |
| Staff training                  | 1,831          | 2,747          |
| <b>Wages and salaries</b>       | <b>350,019</b> | <b>309,733</b> |

The monthly average number of persons employed by the charity during the year was 22 (2022: 22).

No employee received emoluments of more than £60,000 during the year.

#### 8

#### Independent examiner's remuneration

|                                         | 2023<br>£ | 2022<br>£ |
|-----------------------------------------|-----------|-----------|
| Examination of the financial statements | 1,020     | 960       |



# **Little Pippins PreSchool Greenmeadow**

## **Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)**

### **9 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

### **10 Cash and cash equivalents**

|                     | 2023<br>£     | 2022<br>£     |
|---------------------|---------------|---------------|
| Cash on hand        | 54            | 8             |
| Cash at bank        | 21,501        | 13,888        |
| Short-term deposits | 209           | 3,702         |
|                     | <u>21,764</u> | <u>17,598</u> |

### **11 Creditors: amounts falling due within one year**

|                 | 2023<br>£     | 2022<br>£     |
|-----------------|---------------|---------------|
| Other creditors | <u>11,720</u> | <u>10,030</u> |

### **12 Funds**

|                           | Balance at 1<br>September 2022<br>£          | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | Balance at 31<br>August 2023<br>£          |
|---------------------------|----------------------------------------------|-------------------------------------|-------------------------------------|--------------------------------------------|
| <b>Unrestricted funds</b> |                                              |                                     |                                     |                                            |
| General                   | 7,568                                        | 412,280                             | (409,804)                           | 10,044                                     |
|                           | <u>Balance at 1<br/>September 2021<br/>£</u> | <u>Incoming<br/>resources<br/>£</u> | <u>Resources<br/>expended<br/>£</u> | <u>Balance at 31<br/>August 2022<br/>£</u> |
| <b>Unrestricted funds</b> |                                              |                                     |                                     |                                            |
| General                   | 23,947                                       | 343,142                             | (359,521)                           | 7,568                                      |

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

#### 13 Analysis of net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at 31<br>August<br>2023<br>£ |
|---------------------|---------------------------------------|------------------------------------------|
| Current assets      | 21,764                                | 21,764                                   |
| Current liabilities | (11,720)                              | (11,720)                                 |
| Total net assets    | <u>10,044</u>                         | <u>10,044</u>                            |
|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at 31<br>August<br>2022<br>£ |
| Current assets      | 17,598                                | 17,598                                   |
| Current liabilities | (10,030)                              | (10,030)                                 |
| Total net assets    | <u>7,568</u>                          | <u>7,568</u>                             |

#### 14 Analysis of net funds

|                          | At 1 September<br>2022<br>£ | At 31 August<br>2023<br>£ |
|--------------------------|-----------------------------|---------------------------|
| Cash at bank and in hand | 17,598                      | 21,764                    |
| Net debt                 | <u>17,598</u>               | <u>21,764</u>             |
|                          | At 1 September<br>2021<br>£ | At 31 August<br>2022<br>£ |
| Cash at bank and in hand | 40,455                      | 17,598                    |
| Net debt                 | <u>40,455</u>               | <u>17,598</u>             |

## Little Pippins PreSchool Greenmeadow

### Detailed Statement of Financial Activities for the Year Ended 31 August 2023

|                                         | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-----------------------------------------|--------------------|--------------------|
| <b>Income and Endowments from:</b>      |                    |                    |
| Donations and legacies (analysed below) | 302,846            | 240,970            |
| Investment income (analysed below)      | 7                  | 1                  |
| Other income (analysed below)           | 109,427            | 102,171            |
| <b>Total income</b>                     | <u>412,280</u>     | <u>343,142</u>     |
| <b>Expenditure on:</b>                  |                    |                    |
| Charitable activities (analysed below)  | (402,888)          | (352,677)          |
| Other expenditure (analysed below)      | (6,916)            | (6,844)            |
| <b>Total expenditure</b>                | <u>(409,804)</u>   | <u>(359,521)</u>   |
| <b>Net income/(expenditure)</b>         | <u>2,476</u>       | <u>(16,379)</u>    |
| <b>Net movement in funds</b>            | 2,476              | (16,379)           |
| <b>Reconciliation of funds</b>          |                    |                    |
| Total funds brought forward             | 7,568              | 23,947             |
| Total funds carried forward             | <u>10,044</u>      | <u>7,568</u>       |

This page does not form part of the statutory financial statements.

# **Little Pippins PreSchool Greenmeadow**

## **Detailed Statement of Financial Activities for the Year Ended 31 August 2023 (continued)**

|                                            | <b>Total<br/>2023<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|--------------------------------------------|-----------------------------|-----------------------------|
| <i><b>Donations and legacies</b></i>       |                             |                             |
| UK Government grants                       | 302,846                     | 240,970                     |
|                                            | <u>302,846</u>              | <u>240,970</u>              |
| <i><b>Investment income</b></i>            |                             |                             |
| Interest on cash deposits                  | 7                           | 1                           |
|                                            | <u>7</u>                    | <u>1</u>                    |
| <i><b>Charitable activities</b></i>        |                             |                             |
| Fees                                       | 105,028                     | 98,920                      |
| Fundraising                                | 4,399                       | 3,251                       |
|                                            | <u>109,427</u>              | <u>102,171</u>              |
| <i><b>Charitable activities</b></i>        |                             |                             |
| Wages and salaries                         | (350,019)                   | (309,733)                   |
| Equipment costs                            | (6,502)                     | (562)                       |
| Insurance                                  | (2,326)                     | (2,165)                     |
| Building costs                             | (17,810)                    | (11,912)                    |
| Uniforms                                   | (1,930)                     | (1,009)                     |
| Refreshments                               | (4,413)                     | (3,727)                     |
| Activities                                 | (7,786)                     | (10,405)                    |
| Telephone and fax                          | (2,000)                     | (825)                       |
| Office expenses                            | (9,626)                     | (11,193)                    |
| Trade subscriptions                        | (476)                       | (1,214)                     |
| Sundry expenses                            | -                           | 68                          |
|                                            | <u>(402,888)</u>            | <u>(352,677)</u>            |
| <i><b>Support and governance costs</b></i> |                             |                             |
| Independent examiner's fee                 | (1,020)                     | (960)                       |
| Administration expenses                    | (5,896)                     | (5,884)                     |
|                                            | <u>(6,916)</u>              | <u>(6,844)</u>              |

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# Accounts

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Charity registration number: 1044128

# Little Pippins PreSchool Greenmeadow

Annual Report and Financial Statements

for the Year Ended 31 August 2022

## **Little Pippins PreSchool Greenmeadow**

### **Contents (continued)**

|                                         |         |
|-----------------------------------------|---------|
| Reference and Administrative Details    | 1       |
| Trustees' Report                        | 2 to 3  |
| Statement of Trustees' Responsibilities | 4       |
| Independent Examiner's Report           | 5       |
| Statement of Financial Activities       | 6       |
| Balance Sheet                           | 7       |
| Notes to the Financial Statements       | 8 to 13 |

## **Little Pippins PreSchool Greenmeadow**

### **Reference and Administrative Details**

#### **Trustees**

S A Penny

J A Jeans

#### **Charity Registration Number**

1044128

#### **Principal Office**

Pen Close  
Greenmeadow  
Swindon  
Wiltshire  
SN25 3LW

#### **Independent Examiner**

Mrs Lisa Hobbs FCCA  
UHY Ross Brooke  
16 Dorcan Business Village  
Murdock Road  
Swindon  
Wiltshire  
SN3 5HY



# **Little Pippins PreSchool Greenmeadow**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2022.

### **Objectives and activities**

#### **Objects and aims**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regards to the public benefit guidance published by the Charity Commission for England and Wales.

All of the charitable activities focus on enhancing the development and education of children primarily under statutory school age, in a safe and caring environment.

The main activities are to offer GOOD play education and care facilities for children aged between 2 and 4+ years in the Preschool and provide affordable out of school provision to 4 local schools for breakfast and afterschool care for children aged 3 to 10 years old.

The charity offers a balanced and stimulating curriculum (EYFS) based on appropriate play facilities, resources and equipment, ensuring that the needs of every individual is met; providing the same opportunities for all children regardless of gender, SEND, race, culture and religion.

#### **Structure, Governance and management**

The charity is governed by the PSLA 2011 Constitution adopted on 5 October 2017.

The trustees and committee members shall be elected for one year at the AGM. Retiring officers and committee members are eligible for re-election unless they have already served on the committee in any capacity for 10 consecutive years.

Co-opted members may join at any time on the invitation of the committee but shall retire at the next AGM. No co-opted member shall serve for more than 6 consecutive years.

In the event of death or resignation of an elected committee member, any vacancy shall be filled until the next AGM by a member appointed by the committee.

#### **Financial review**

The position of the charity at the year-end is set out in our financial reports and supporting documents.

The principle source of income is from Government Early Years Education funding for 2, 3 and 4 year olds, fees from parents for non-funded children or additional hours over their government funded hours, fundraising and grants.

The Pre-school holds the rights to set aside income as reserves against future expenditure, such as redundancies and payments to creditors if the charity was to reach a position where it had to close in accordance with a written reserve policy.

The total reserves at 31 August 2022 amounted to £7,568 (2021: £23,947). All reserves were unrestricted.

The trustees/management committee have assessed the major risks to which the charity is exposed, in particular relating to operations and finances and are satisfied that systems are in place to mitigate exposure to the major risks. Those risks include COVID, staff retention, ongoing increase in national minimum and living wage and the lack of funded 2 year old accessing the provisions.

## Little Pippins PreSchool Greenmeadow

### Trustees' Report (continued)

#### Achievements and performance

As lockdowns ceased, we started to get back to some form of normality, fundraising efforts were at an all-time high with activities including:

- Bag2School
- Raffles
- Santa Letters and Video
- Christmas Bazaar
- Disco and Bedtime Stories
- Easter Colouring Sheets
- Selling second hand uniform
- Scavenger hunt
- Quiz nights

Government funding increased from April 2022 for 2 year olds, however the breakfast club had to be closed as schools were able to undercut our prices.

This year we have continued to re-new resources and equipment in the preschool, two-year room, afterschool and holiday club. We have provided experiences such as Haydon Leighs story bus and Jonathan's Jungle roadshow.

The annual report was approved by the trustees of the charity on 26.03.25 and signed on its behalf by:

  
.....  
S A Penny  
Trustee

## Little Pippins PreSchool Greenmeadow

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 26.03.25 and signed on its behalf by:



S A Penny  
Trustee

## Little Pippins PreSchool Greenmeadow

### Independent Examiner's Report to the trustees of Little Pippins PreSchool Greenmeadow

I report to the trustees on my examination of the accounts of Little Pippins PreSchool Greenmeadow for the year ended 31 August 2022.

#### Responsibilities and basis of report

As the charity trustees of Little Pippins PreSchool Greenmeadow you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Little Pippins PreSchool Greenmeadow's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

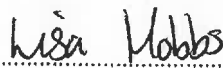
#### Independent examiner's statement

Since Little Pippins PreSchool Greenmeadow's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Little Pippins PreSchool Greenmeadow as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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 accounts to be reached.

  
.....  
Mrs Lisa Hobbs FCCA

UHY Ross Brooke  
16 Dorcan Business Village  
Murdock Road  
Swindon  
Wiltshire  
SN3 5HY

Date: 26/3/2025

## Little Pippins PreSchool Greenmeadow

### Statement of Financial Activities for the Year Ended 31 August 2022

|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2022<br>£ |
|------------------------------------|------|----------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                    |
| Donations and legacies             | 2    | 240,970                    | 240,970            |
| Investment income                  | 4    | 1                          | 1                  |
| Other income                       | 3    | 102,171                    | 102,171            |
| Total income                       |      | 343,142                    | 343,142            |
| <b>Expenditure on:</b>             |      |                            |                    |
| Charitable activities              |      | (352,677)                  | (352,677)          |
| Other expenditure                  | 5    | (6,844)                    | (6,844)            |
| Total expenditure                  |      | (359,521)                  | (359,521)          |
| Net expenditure                    |      | (16,379)                   | (16,379)           |
| Net movement in funds              |      | (16,379)                   | (16,379)           |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| Total funds brought forward        |      | 23,947                     | 23,947             |
| Total funds carried forward        | 12   | 7,568                      | 7,568              |
|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2021<br>£ |
| <b>Income and Endowments from:</b> |      |                            |                    |
| Donations and legacies             | 2    | 237,577                    | 237,577            |
| Investment income                  | 4    | 4                          | 4                  |
| Other income                       | 3    | 68,857                     | 68,857             |
| Total income                       |      | 306,438                    | 306,438            |
| <b>Expenditure on:</b>             |      |                            |                    |
| Charitable activities              |      | (365,041)                  | (365,041)          |
| Other expenditure                  | 5    | (7,528)                    | (7,528)            |
| Total expenditure                  |      | (372,569)                  | (372,569)          |
| Net expenditure                    |      | (66,131)                   | (66,131)           |
| Net movement in funds              |      | (66,131)                   | (66,131)           |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| Total funds brought forward        |      | 90,078                     | 90,078             |
| Total funds carried forward        | 12   | 23,947                     | 23,947             |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 12.

The notes on pages 8 to 13 form an integral part of these financial statements.

# Little Pippins PreSchool Greenmeadow

(Registration number: 1044128)  
Balance Sheet as at 31 August 2022

|                                                       | Note | 2022<br>£       | 2021<br>£       |
|-------------------------------------------------------|------|-----------------|-----------------|
| <b>Current assets</b>                                 |      |                 |                 |
| Cash at bank and in hand                              | 10   | 17,598          | 40,455          |
| <b>Creditors: Amounts falling due within one year</b> | 11   | <u>(10,030)</u> | <u>(16,508)</u> |
| <b>Net assets</b>                                     |      | <u>7,568</u>    | <u>23,947</u>   |
| <b>Funds of the charity:</b>                          |      |                 |                 |
| <b>Unrestricted income funds</b>                      |      |                 |                 |
| Unrestricted funds                                    |      | <u>7,568</u>    | <u>23,947</u>   |
| <b>Total funds</b>                                    | 12   | <u>7,568</u>    | <u>23,947</u>   |

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 26.03.25 and signed on their behalf by:

.....  
J A Jeans  
Trustee

## **Little Pippins PreSchool Greenmeadow**

### **Notes to the Financial Statements for the Year Ended 31 August 2022**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Little Pippins PreSchool Greenmeadow meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The charity is dependent on continued funding from the Government. The trustees see no reason why this will not continue.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### **Investment income**

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

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

## 2 Income from donations and legacies

|                                                        | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|--------------------------------------------------------|---------------------------------------|---------------------|
| Grants, including capital grants;<br>Government grants | 240,970                               | 240,970             |
| <b>Total for 2022</b>                                  | <b>240,970</b>                        | <b>240,970</b>      |
| <b>Total for 2021</b>                                  | <b>237,577</b>                        | <b>237,577</b>      |



## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

#### 3 Charitable activities

|                       | Unrestricted<br>Funds<br>General<br>£ | Total<br>Funds<br>£ |
|-----------------------|---------------------------------------|---------------------|
| Fees                  | 98,920                                | 98,920              |
| Fundraising           | 3,251                                 | 3,251               |
| <b>Total for 2022</b> | <b>102,171</b>                        | <b>102,171</b>      |
| <b>Total for 2021</b> | <b>68,857</b>                         | <b>68,857</b>       |

#### 4 Investment income

|                                         | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------------------------|---------------------------------------|---------------------|
| Interest receivable and similar income; |                                       |                     |
| Interest receivable on bank deposits    | 1                                     | 1                   |
| <b>Total for 2022</b>                   | <b>1</b>                              | <b>1</b>            |
| <b>Total for 2021</b>                   | <b>4</b>                              | <b>4</b>            |

#### 5 Governance and support costs

|                       | Note | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------|------|---------------------------------------|---------------------|
| Governance costs      | 6    | 6,844                                 | 6,844               |
| <b>Total for 2022</b> |      | <b>6,844</b>                          | <b>6,844</b>        |
| <b>Total for 2021</b> |      | <b>7,528</b>                          | <b>7,528</b>        |

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

#### 6 Analysis of governance and support costs

|                              | Unrestricted<br>funds General<br>£ | Total funds<br>£ |
|------------------------------|------------------------------------|------------------|
| Independent examination fees | 960                                | 960              |
| Administration costs         | 5,884                              | 5,884            |
| <b>Total for 2022</b>        | <b>6,844</b>                       | <b>6,844</b>     |
| <b>Total for 2021</b>        | <b>7,528</b>                       | <b>7,528</b>     |

#### 7 Staff costs

The aggregate payroll costs were as follows:

|                                 | 2022<br>£      | 2021<br>£      |
|---------------------------------|----------------|----------------|
| Gross salaries                  | 286,758        | 288,623        |
| Employer's national insurance   | 12,442         | 12,133         |
| Employers' pension contribution | 7,786          | 7,922          |
| Staff training                  | 2,747          | 1,770          |
| <b>Wages and salaries</b>       | <b>309,733</b> | <b>310,448</b> |

The monthly average number of persons employed by the charity during the year was 22 (2021: 23)

No employee received emoluments of more than £60,000 during the year

#### 8 Independent examiner's remuneration

|                                         | 2022<br>£ | 2021<br>£ |
|-----------------------------------------|-----------|-----------|
| Examination of the financial statements | 960       | 900       |

# **Little Pippins PreSchool Greenmeadow**

## **Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)**

### **9 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

### **10 Cash and cash equivalents**

|                     | <b>2022</b>   | <b>2021</b>   |
|---------------------|---------------|---------------|
|                     | <b>£</b>      | <b>£</b>      |
| Cash on hand        | 8             | 115           |
| Cash at bank        | 13,888        | 36,639        |
| Short-term deposits | 3,702         | 3,701         |
|                     | <u>17,598</u> | <u>40,455</u> |

### **11 Creditors: amounts falling due within one year**

|                 | <b>2022</b> | <b>2021</b> |
|-----------------|-------------|-------------|
|                 | <b>£</b>    | <b>£</b>    |
| Other creditors | 10,030      | 16,508      |

### **12 Funds**

|                           | <b>Balance at 1<br/>September 2021</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Balance at 31<br/>August 2022</b> |
|---------------------------|----------------------------------------|-------------------------------|-------------------------------|--------------------------------------|
|                           | <b>£</b>                               | <b>£</b>                      | <b>£</b>                      | <b>£</b>                             |
| <b>Unrestricted funds</b> |                                        |                               |                               |                                      |
| General                   | 23,947                                 | 343,142                       | (359,521)                     | 7,568                                |
|                           | <b>Balance at 1<br/>September 2020</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Balance at 31<br/>August 2021</b> |
|                           | <b>£</b>                               | <b>£</b>                      | <b>£</b>                      | <b>£</b>                             |
| <b>Unrestricted funds</b> |                                        |                               |                               |                                      |
| General                   | 90,078                                 | 306,438                       | (372,569)                     | 23,947                               |

## Little Pippins PreSchool Greenmeadow

### Detailed Statement of Financial Activities for the Year Ended 31 August 2022

|                                         | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-----------------------------------------|--------------------|--------------------|
| <b>Income and Endowments from:</b>      |                    |                    |
| Donations and legacies (analysed below) | 240,970            | 237,577            |
| Investment income (analysed below)      | 1                  | 4                  |
| Other income (analysed below)           | 102,171            | 68,857             |
| <b>Total income</b>                     | <u>343,142</u>     | <u>306,438</u>     |
| <b>Expenditure on:</b>                  |                    |                    |
| Charitable activities (analysed below)  | (352,677)          | (365,041)          |
| Other expenditure (analysed below)      | (6,844)            | (7,528)            |
| <b>Total expenditure</b>                | <u>(359,521)</u>   | <u>(372,569)</u>   |
| <b>Net expenditure</b>                  | <u>(16,379)</u>    | <u>(66,131)</u>    |
| <b>Net movement in funds</b>            | (16,379)           | (66,131)           |
| <b>Reconciliation of funds</b>          |                    |                    |
| Total funds brought forward             | 23,947             | 90,078             |
| <b>Total funds carried forward</b>      | <u>7,568</u>       | <u>23,947</u>      |

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

#### 13 Analysis of net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at 31<br>August<br>2022<br>£ |
|---------------------|---------------------------------------|------------------------------------------|
| Current assets      | 17,598                                | 17,598                                   |
| Current liabilities | (10,030)                              | (10,030)                                 |
| Total net assets    | 7,568                                 | 7,568                                    |
|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at 31<br>August<br>2021<br>£ |
| Current assets      | 40,455                                | 40,455                                   |
| Current liabilities | (16,508)                              | (16,508)                                 |
| Total net assets    | 23,947                                | 23,947                                   |

#### 14 Analysis of net funds

|                          | At 1 September<br>2021<br>£ | At 31 August<br>2022<br>£ |
|--------------------------|-----------------------------|---------------------------|
| Cash at bank and in hand | 40,455                      | 17,598                    |
| Net debt                 | 40,455                      | 17,598                    |
|                          | At 1 September<br>2020<br>£ | At 31 August<br>2021<br>£ |
| Cash at bank and in hand | 98,346                      | 40,455                    |
| Net debt                 | 98,346                      | 40,455                    |

# **Little Pippins PreSchool Greenmeadow**

## **Detailed Statement of Financial Activities for the Year Ended 31 August 2022 (continued)**

|                                            | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|--------------------------------------------|-----------------------------|-----------------------------|
| <i><b>Donations and legacies</b></i>       |                             |                             |
| UK Government grants                       | 240,970                     | 237,577                     |
|                                            | <u>240,970</u>              | <u>237,577</u>              |
| <i><b>Investment income</b></i>            |                             |                             |
| Interest on cash deposits                  | 1                           | 4                           |
|                                            | <u>1</u>                    | <u>4</u>                    |
| <i><b>Charitable activities</b></i>        |                             |                             |
| Fees                                       | 98,920                      | 68,130                      |
| Fundraising                                | 3,251                       | 727                         |
|                                            | <u>102,171</u>              | <u>68,857</u>               |
| <i><b>Charitable activities</b></i>        |                             |                             |
| Wages and salaries                         | (309,733)                   | (310,448)                   |
| Equipment costs                            | (562)                       | (11,162)                    |
| Insurance                                  | (2,165)                     | (2,929)                     |
| Building costs                             | (12,473)                    | (18,620)                    |
| Uniforms                                   | (1,009)                     | (2,314)                     |
| Refreshments                               | (3,727)                     | (5,323)                     |
| Activities                                 | (10,405)                    | (2,016)                     |
| Telephone and fax                          | (825)                       | (1,241)                     |
| Office expenses                            | (11,193)                    | (9,459)                     |
| Trade subscriptions                        | (1,214)                     | (1,090)                     |
| Sundry expenses                            | 68                          | (439)                       |
|                                            | <u>(352,677)</u>            | <u>(365,041)</u>            |
| <i><b>Support and governance costs</b></i> |                             |                             |
| Independent examiner's fee                 | (960)                       | (900)                       |
| Administration expenses                    | (5,884)                     | (6,628)                     |
|                                            | <u>(6,844)</u>              | <u>(7,528)</u>              |

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# Accounts

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Charity registration number: 1044128

# Little Pippins PreSchool Greenmeadow

Annual Report and Financial Statements

for the Year Ended 31 August 2021



## **Little Pippins PreSchool Greenmeadow**

### **Contents (continued)**

|                                         |         |
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| Reference and Administrative Details    | 1       |
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| Independent Examiner's Report           | 5       |
| Statement of Financial Activities       | 6       |
| Balance Sheet                           | 7       |
| Notes to the Financial Statements       | 8 to 13 |

# **Little Pippins PreSchool Greenmeadow**

## **Reference and Administrative Details**

### **Trustees**

S A Penny

J A Jeans

### **Charity Registration Number**

1044128

### **Principal Office**

Pen Close  
Greenmeadow  
Swindon  
Wiltshire  
SN25 3LW

### **Independent Examiner**

Mrs Lisa Hobbs FCCA  
UHY Ross Brooke  
16 Dorcan Business Village  
Murdock Road  
Swindon  
Wiltshire  
SN3 5HY

# **Little Pippins PreSchool Greenmeadow**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2021.

### **Objectives and activities**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

All of the charitable activities focus on enhancing the development and education of children primarily under statutory school age, in a safe and caring environment.

The main activities are to offer GOOD play education and care facilities for children aged between 2 and 4+ years in the Preschool and provide affordable out of school provision to 4 local schools for breakfast and afterschool care for children aged 3 to 10 years old.

The charity offers a balanced and stimulating curriculum (EYFS) based on appropriate play facilities, resources and equipment, ensuring that the needs of every individual is met; providing the same opportunities for all children regardless of gender, SEND, race, culture or religion.

### **Structure, governance and management**

The charity is governed by the PSLA 2011 Constitution adopted on 5 October 2017.

The trustees and committee members shall be elected for one year at the AGM. Retiring officers and committee members are eligible for re-election unless they have already served on the committee in any capacity for 10 consecutive years.

Co-opted members may join at any time on the invitation of the committee but shall retire at the next AGM. No co-opted member shall serve for more than 6 consecutive years.

In the event of death or resignation of an elected committee member, any vacancy shall be filled until the next AGM by a member appointed by the committee.

### **Financial review**

The position of the charity at the year end is set out in our financial reports and supporting documents.

The principle source of income is from Government Early Years Education funding for 2, 3 and 4 year olds, fees from parents for non-funded children or additional hours over their government funded hours, fundraising and grants.

The Pre-school holds the rights to set aside income as reserves against future expenditure, such as redundancies and payments to creditors if the charity was to reach a position where it had to close in accordance with a written reserve policy.

The total reserves as at 31 August 2020 amounted to £23,947. All reserves were unrestricted.

The trustees/management committee have assessed the major risks to which the charity is exposed, in particular those relating to operations and finances and are satisfied that systems are in place to mitigate exposure to the major risks. Those risks include Covid, staff retention, ongoing increase in national minimum and living wage and the lack of funded 2 year olds accessing the provisions.

## Achievements and performance

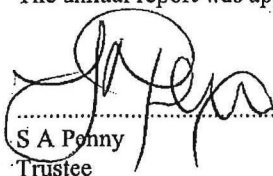
This year saw a significant drop in monies raised from fundraising efforts compared to 2019-2020 due to the second lockdown. A summary of activities for the year are:

- Bag2School fundraiser
- A Christmas raffle
- Santa letters
- Disco and bedtime stories
- Rhyming Competition
- Commission from Label Planet
- Selling second hand uniforms, books and handmade cards

This year we have continued to re-new resources and equipment in both the preschool, two-year room, afterschool and holiday club. Some of the larger purchases this year include:

- Woodland Tree House
- Wooden fort and tunnel
- Equipment for the sensory room
- Activity sheds for the garden
- Outdoor reading corner
- Nappy changing unit and storage for the Apple Room.

The annual report was approved by the trustees of the charity on 18-6-24 and signed on its behalf by:

  
S A Penny  
Trustee

## Little Pippins PreSchool Greenmeadow

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

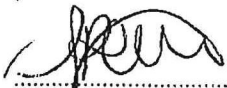
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 18-6-24 and signed on its behalf by:



S A Penny  
Trustee

## Little Pippins PreSchool Greenmeadow

### Independent Examiner's Report to the trustees of Little Pippins PreSchool Greenmeadow

I report to the trustees on my examination of the accounts of Little Pippins PreSchool Greenmeadow for the year ended 31 August 2021.

#### Responsibilities and basis of report

As the charity trustees of Little Pippins PreSchool Greenmeadow you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Little Pippins PreSchool Greenmeadow's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

Since Little Pippins PreSchool Greenmeadow's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Little Pippins PreSchool Greenmeadow as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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 accounts to be reached.



Mrs Lisa Hobbs FCCA

UHY Ross Brooke  
16 Dorcan Business Village  
Murdock Road  
Swindon  
Wiltshire  
SN3 5HY

Date: 18-6-24



## Little Pippins PreSchool Greenmeadow

### Statement of Financial Activities for the Year Ended 31 August 2021

|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2021<br>£ |
|------------------------------------|------|----------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                    |
| Donations and legacies             | 2    | 237,577                    | 237,577            |
| Investment income                  | 3    | 4                          | 4                  |
| Charitable activities              | 4    | 68,857                     | 68,857             |
| Total income                       |      | 306,438                    | 306,438            |
| <b>Expenditure on:</b>             |      |                            |                    |
| Charitable activities              |      | (365,041)                  | (365,041)          |
| Governance costs                   | 5    | (7,528)                    | (7,528)            |
| Total expenditure                  |      | (372,569)                  | (372,569)          |
| Net expenditure                    |      | (66,131)                   | (66,131)           |
| Net movement in funds              |      | (66,131)                   | (66,131)           |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| Total funds brought forward        |      | 90,078                     | 90,078             |
| Total funds carried forward        | 12   | 23,947                     | 23,947             |
|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2020<br>£ |
| <b>Income and Endowments from:</b> |      |                            |                    |
| Donations and legacies             | 2    | 239,376                    | 239,376            |
| Investment income                  | 3    | 18                         | 18                 |
| Other income                       | 4    | 78,530                     | 78,530             |
| Total income                       |      | 317,924                    | 317,924            |
| <b>Expenditure on:</b>             |      |                            |                    |
| Charitable activities              |      | (306,913)                  | (306,913)          |
| Governance costs                   | 5    | (8,581)                    | (8,581)            |
| Total expenditure                  |      | (315,494)                  | (315,494)          |
| Net income                         |      | 2,430                      | 2,430              |
| Net movement in funds              |      | 2,430                      | 2,430              |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| Total funds brought forward        |      | 87,648                     | 87,648             |
| Total funds carried forward        | 12   | 90,078                     | 90,078             |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 12.

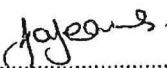
The notes on pages 8 to 13 form an integral part of these financial statements.

# Little Pippins PreSchool Greenmeadow

(Registration number: 1044128)  
Balance Sheet as at 31 August 2021

|                                                       | Note | 2021<br>£     | 2020<br>£     |
|-------------------------------------------------------|------|---------------|---------------|
| <b>Current assets</b>                                 |      |               |               |
| Cash at bank and in hand                              | 10   | 40,455        | 98,346        |
| <b>Creditors: Amounts falling due within one year</b> | 11   | (16,508)      | (8,268)       |
| <b>Net assets</b>                                     |      | <u>23,947</u> | <u>90,078</u> |
| <b>Funds of the charity:</b>                          |      |               |               |
| <b>Unrestricted income funds</b>                      |      |               |               |
| Unrestricted funds                                    |      | <u>23,947</u> | <u>90,078</u> |
| <b>Total funds</b>                                    | 12   | <u>23,947</u> | <u>90,078</u> |

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 18-6-24 and signed on their behalf by:

  
.....  
J A Jeans  
Trustee



## **Little Pippins PreSchool Greenmeadow**

### **Notes to the Financial Statements for the Year Ended 31 August 2021**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Little Pippins PreSchool Greenmeadow meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The charity is dependent on continued funding from the Government. The trustees see no reason why this will not continue.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### **Investment income**

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## Little Pippins PreSchool Greenmeadow

### Notes to the Financial Statements for the Year Ended 31 August 2021 (continued)

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

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

### 2 Income from donations and legacies

|                                   | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------------------|---------------------------------------|---------------------|
| Grants, including capital grants; |                                       |                     |
| Government grants                 | 235,454                               | 235,454             |
| Coronavirus Job Retention Scheme  | 2,123                                 | 2,123               |
| <b>Total for 2021</b>             | <b>237,577</b>                        | <b>237,577</b>      |
| <b>Total for 2020</b>             | <b>239,376</b>                        | <b>239,376</b>      |

# Little Pippins PreSchool Greenmeadow

## Notes to the Financial Statements for the Year Ended 31 August 2021 (continued)

### 3 Investment income

|                                         | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------------------------|---------------------------------------|---------------------|
| Interest receivable and similar income; |                                       |                     |
| Interest receivable on bank deposits    | 4                                     | 4                   |
| <b>Total for 2021</b>                   | <b>4</b>                              | <b>4</b>            |
| <b>Total for 2020</b>                   | <b>18</b>                             | <b>18</b>           |

### 4 Charitable activities

|                       | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------|---------------------------------------|---------------------|
| Fees                  | 68,130                                | 68,130              |
| Fundraising           | 727                                   | 727                 |
| <b>Total for 2021</b> | <b>68,857</b>                         | <b>68,857</b>       |
| <b>Total for 2020</b> | <b>78,530</b>                         | <b>78,530</b>       |

### 5 Governance and support costs

|                       | Note | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------|------|---------------------------------------|---------------------|
| Governance costs      | 6    | 7,528                                 | 7,528               |
| <b>Total for 2021</b> |      | <b>7,528</b>                          | <b>7,528</b>        |
| <b>Total for 2020</b> |      | <b>8,581</b>                          | <b>8,581</b>        |

# Little Pippins PreSchool Greenmeadow

## Notes to the Financial Statements for the Year Ended 31 August 2021 (continued)

### 6 Analysis of governance and support costs

#### Governance costs

|                              | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|------------------------------|---------------------------------------|---------------------|
| Administration costs         | 6,628                                 | 6,628               |
| Independent examination fees | 900                                   | 900                 |
| <b>Total for 2021</b>        | <b>7,528</b>                          | <b>7,528</b>        |
| <b>Total for 2020</b>        | <b>8,581</b>                          | <b>8,581</b>        |

### 7 Staff costs

The aggregate payroll costs were as follows:

|                                  | 2021<br>£      | 2020<br>£      |
|----------------------------------|----------------|----------------|
| Gross salaries                   | 288,623        | 232,050        |
| Employer's NI                    | 12,133         | 26,763         |
| Employer's pension contributions | 7,922          | 6,705          |
| Staff training                   | 1,770          | 2,528          |
| <b>Wages and salaries</b>        | <b>310,448</b> | <b>268,046</b> |

The average number of persons employed by the charity (including Trustees) during the year was 23.

No employee received emoluments of more than £60,000 during the year.

### 8 Independent examiner's remuneration

|                                         | 2021<br>£ | 2020<br>£ |
|-----------------------------------------|-----------|-----------|
| Examination of the financial statements | 900       | 960       |

# Little Pippins PreSchool Greenmeadow

## Notes to the Financial Statements for the Year Ended 31 August 2021 (continued)

### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 10 Cash and cash equivalents

|                     | 2021<br>£     | 2020<br>£     |
|---------------------|---------------|---------------|
| Cash on hand        | 115           | 136           |
| Cash at bank        | 36,639        | 94,513        |
| Short-term deposits | 3,701         | 3,697         |
|                     | <u>40,455</u> | <u>98,346</u> |

### 11 Creditors: amounts falling due within one year

|                 | 2021<br>£     | 2020<br>£    |
|-----------------|---------------|--------------|
| Other creditors | <u>16,508</u> | <u>8,268</u> |

### 12 Funds

|                    | Balance at 1<br>September 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>August 2021<br>£ |
|--------------------|-------------------------------------|----------------------------|----------------------------|-----------------------------------|
| Unrestricted funds |                                     |                            |                            |                                   |
| General            | <u>90,078</u>                       | <u>306,438</u>             | <u>(372,569)</u>           | <u>23,947</u>                     |

|                    | Balance at 1<br>September 2019<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>August 2020<br>£ |
|--------------------|-------------------------------------|----------------------------|----------------------------|-----------------------------------|
| Unrestricted funds |                                     |                            |                            |                                   |
| General            | <u>87,648</u>                       | <u>317,924</u>             | <u>(315,494)</u>           | <u>90,078</u>                     |

### 13 Analysis of net assets between funds

|                     | Unrestricted<br>funds<br>General<br>£ | Total funds at 31<br>August<br>2021<br>£ |
|---------------------|---------------------------------------|------------------------------------------|
| Current assets      | 40,455                                | 40,455                                   |
| Current liabilities | <u>(16,508)</u>                       | <u>(16,508)</u>                          |
| Total net assets    | <u>23,947</u>                         | <u>23,947</u>                            |

# **Little Pippins PreSchool Greenmeadow**

## **Notes to the Financial Statements for the Year Ended 31 August 2021 (continued)**

|                     | Unrestricted funds<br>General<br>£ | Total funds at 31<br>August<br>2020<br>£ |
|---------------------|------------------------------------|------------------------------------------|
| Current assets      | 98,346                             | 98,346                                   |
| Current liabilities | (8,268)                            | (8,268)                                  |
| Total net assets    | <u>90,078</u>                      | <u>90,078</u>                            |

### **14 Analysis of net funds**

|                          | At 1 September<br>2020<br>£ | At 31 August<br>2021<br>£ |
|--------------------------|-----------------------------|---------------------------|
| Cash at bank and in hand | 98,346                      | 40,455                    |
| Net debt                 | <u>98,346</u>               | <u>40,455</u>             |

|          | At 1 September<br>2019<br>£ | At 31 August<br>2020<br>£ |
|----------|-----------------------------|---------------------------|
| Net debt | <u>109,549</u>              | <u>98,346</u>             |

## Little Pippins PreSchool Greenmeadow

### Detailed Statement of Financial Activities for the Year Ended 31 August 2021

|                                         | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-----------------------------------------|--------------------|--------------------|
| <b>Income and Endowments from:</b>      |                    |                    |
| Donations and legacies (analysed below) | 237,577            | 239,376            |
| Investment income (analysed below)      | 4                  | 18                 |
| Charitable activities (analysed below)  | 68,857             | 78,530             |
| <b>Total income</b>                     | <u>306,438</u>     | <u>317,924</u>     |
| <b>Expenditure on:</b>                  |                    |                    |
| Charitable activities (analysed below)  | (365,041)          | (306,913)          |
| Governance costs (analysed below)       | (7,528)            | (8,581)            |
| <b>Total expenditure</b>                | <u>(372,569)</u>   | <u>(315,494)</u>   |
| <b>Net (expenditure)/income</b>         | <u>(66,131)</u>    | <u>2,430</u>       |
| <b>Net movement in funds</b>            | (66,131)           | 2,430              |
| <b>Reconciliation of funds</b>          |                    |                    |
| Total funds brought forward             | 90,078             | 87,648             |
| <b>Total funds carried forward</b>      | <u>23,947</u>      | <u>90,078</u>      |

# **Little Pippins PreSchool Greenmeadow**

## **Detailed Statement of Financial Activities for the Year Ended 31 August 2021** **(continued)**

|                                            | <b>Total<br/>2021<br/>£</b> | <b>Total<br/>2020<br/>£</b> |
|--------------------------------------------|-----------------------------|-----------------------------|
| <i><b>Donations and legacies</b></i>       |                             |                             |
| UK Government grants                       | 237,577                     | 239,376                     |
|                                            | <u>235,577</u>              | <u>239,376</u>              |
| <i><b>Investment income</b></i>            |                             |                             |
| Interest on cash deposits                  | 4                           | 18                          |
|                                            | <u>4</u>                    | <u>18</u>                   |
| <i><b>Charitable activities</b></i>        |                             |                             |
| Fees                                       | 68,130                      | 76,907                      |
| Fundraising                                | 727                         | 1,623                       |
|                                            | <u>68,857</u>               | <u>78,530</u>               |
| <i><b>Charitable activities</b></i>        |                             |                             |
| Wages and salaries                         | (310,488)                   | (268,046)                   |
| Equipment costs                            | (11,162)                    | (7,163)                     |
| Insurance                                  | (2,929)                     | (1,130)                     |
| Building costs                             | (18,620)                    | (16,164)                    |
| Uniforms                                   | (2,314)                     | (208)                       |
| Refreshments                               | (5,323)                     | (3,080)                     |
| Activities                                 | (2,016)                     | (1,410)                     |
| Telephone and fax                          | (1,241)                     | (817)                       |
| Office expenses                            | (9,459)                     | (8,229)                     |
| Trade subscriptions                        | (1,090)                     | (345)                       |
| Sundry expenses                            | (439)                       | (321)                       |
|                                            | <u>(365,041)</u>            | <u>(306,913)</u>            |
| <i><b>Support and governance costs</b></i> |                             |                             |
| Independent examiner's fee                 | (900)                       | (960)                       |
| Administration expenses                    | (6,628)                     | (7,621)                     |
|                                            | <u>(7,528)</u>              | <u>(8,581)</u>              |



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# Accounts

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CHARITY COMMISSION  
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 September 2019 To 31 August 2020

Charity name: Little Pippins Pre School Greenmeadow

Charity registration number: 1044128

### Objectives and Activities

|                                                                                                                                                                      | SORP reference     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the purposes of the charity as set out in its governing document                                                                                          | Para 1.17          | All our charitable activities focus on enhancing the development and education of children primarily under statutory school age, in a safe and caring environment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <p>To offer appropriate GOOD play education and care facilities for children aged between 2 years and 4+ years in the Preschool and provide affordable out of school provision to four local schools for breakfast and afterschool care for children aged 3 years to 10 years old.</p> <p>Offering a balanced and stimulating curriculum (EYFS) based on appropriate play facilities, resources and equipment, ensuring that the needs of every individual are met. Providing the same opportunities for all children, regardless of gender, SEND, race, culture or religion.</p> <p>Ensuring that all children attending the provision are nurtured and encouraged to flourish and meet their individual goals set out by well trained staff.</p> <p>Meet the needs of children with Special Educational Needs and Disabilities, looked after children and children from a vulnerable or deprived background. Working with other professional agencies to help achieve their full potentials.</p> <p>Instigating, adhering to and furthering the Aims of Preschool Learning Alliance.</p> <p>Encouraging the study of the needs of ALL children and their families and promoting public interest in and recognition of such needs in the local area.</p> |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit                                         | Para 1.18          | <p>The Preschool sets out to advance and promote the formal Early Years education for the benefit and development of all children and their families.</p> <p>The trustees have had due regard to the guidance issued by the Charity Commission on public benefit when setting its aims and objectives.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

#### Additional Information (optional)

You may choose to include further statements where relevant about:

|                                                                  | SORP reference |                                                                                                                                                                             |
|------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Policy on grant making                                           | Para 1.38      | N/A                                                                                                                                                                         |
| Policy on social investment including program related investment | Para 1.38      | N/A                                                                                                                                                                         |
| Contribution made by volunteers                                  | Para 1.38      | The Trustees / Management Committee and fund-raising committee, including paid staff members, volunteer their time free of charge to assist with fundraising opportunities. |
| Other                                                            |                |                                                                                                                                                                             |

#### Achievements and Performance

|                                                                                                                                                                                                 | SORP reference |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>Little Pippins is a "not for profit" charity organisation, who strive to ensure that the setting re-new equipment frequently to provide a fun exciting stimulating environment for all children.</p> <p>SUMMARY OF ACTIVITIES FOR THE YEAR</p> <p><u>Fundraising Activities</u></p> <p>Even though this year unofficially ended in March for us in regards to fundraising, we were still managed to raise just over £1264. This amount was raised through the following events.</p> <ul style="list-style-type: none"> <li>• Bag2School - A good little fundraiser, with no real effort – Bag2School made two collections this year.</li> <li>• Raffle – We do not have a concert this year due to our change to In the Moment Planning, however we did manage to hold a Christmas raffle, though this did not make as much as we had in previous years.</li> <li>• Concert DVD – Again no DVD this year.</li> <li>• Santa Letters – A nice easy fundraiser.</li> <li>• Easter Egg Hunt – Our Easter event was due in April, so obviously was cancelled.</li> <li>• Sponsored event- Another planned event cancelled due to Covid 19.</li> <li>• A fantastic idea from our fundraising committee and Steph in 2013 to hold a Bedtime Story event, continued into 2019/2020. The movie nights and discos also went down well this year.</li> </ul> |

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | <ul style="list-style-type: none"> <li>• Commissions – Instead of commission Terry Ferris updated some of our staff photos for us, commission from Label Planet, Easyfundraising (online).</li> <li>• As it was successful last year decided to do a small summer holiday survival kit raffle which helped toward the cost of the Graduation gifts.</li> <li>• With the amount of 2<sup>nd</sup> hand uniform being donated to the Preschool, it was decided last year that it could be sold to raise money for the Preschool – this has been a brilliant little fundraiser. In addition to these, we sold 2<sup>nd</sup> hand books, toys and Jennie Bowling donated some handmade cards.</li> <li>• Easyfundraising online shopping. Parents sign up to the website and when they make a purchase with any of the listed companies an amount is raised for the preschool.</li> <li>• No gift aid this year due to no sponsored events.</li> <li>• We had a kind donation from a former member which added to the fundraising pot.</li> </ul> <p>This year we have continued to re-new resources and equipment in both the preschool, two year room, afterschool and holiday club. Some of the larger purchases this year included:</p> <p>Little Pippins is a "not for profit" charity organisation, who strive to ensure that the setting renews equipment frequently to provide a fun exciting stimulating environment for all children. This year we have continued to re-new resources and equipment in both the preschool, two year room, afterschool and holiday club. Some of the larger purchases this year included:</p> <ul style="list-style-type: none"> <li>• Redecoration of the front office, side office and the staff room.</li> <li>• New carpeting in the front office.</li> <li>• Didrikson Water proof outfits for both rooms</li> <li>• Furniture for both rooms and outside including Wellie trolleys, book cases, storage units, smaller wooden chairs for Pippins room and outside storage.</li> <li>• Revamped all the large play equipment for afterschool and holiday club.</li> </ul> <p>We have not only continued to ensure that the children have the right resources, we have also continued to subsidise the Activity Days and Rising 5 sessions such as Woodland way. And we introduced healthier snack for all the children.</p> |
|--|--|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

#### Additional Information (optional)

You may choose to include further statements where relevant about:

|                                     |           |     |
|-------------------------------------|-----------|-----|
| Achievements against objectives set | Para 1.41 | N/A |
|-------------------------------------|-----------|-----|

|                                                              |           |     |
|--------------------------------------------------------------|-----------|-----|
| Performance of fundraising activities against objectives set | Para 1.41 | N/A |
| Investment performance against objectives                    | Para 1.41 | N/A |
| Other                                                        |           |     |

## Financial Review

|                                                                                  |           |                                                                                                                                                                                                                                                         |
|----------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Review of the charity's financial position at the end of the period              | Para 1.21 | The position of the charity at the year end is set out in our financial reports and supporting documents                                                                                                                                                |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | The Pre-school reserves the right to set aside income as a reserve against future expenditure, such as redundancies and payment to creditors if the charity was to reach a position where it had to close in accordance with a written reserves policy. |
| Amount of reserves held                                                          | Para 1.22 | Total reserves at 31 August 2019 amounted to £87,648. All were unrestricted reserves.                                                                                                                                                                   |
| Reasons for holding zero reserves                                                | Para 1.22 | N/A                                                                                                                                                                                                                                                     |
| Details of fund materially in deficit                                            | Para 1.24 | None                                                                                                                                                                                                                                                    |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | No uncertainties, we are growing from strength to strength. However Covid has had a financial impact on the setting due to reimbursement of fees to children not attending.                                                                             |

## Additional Information (optional)

You may choose to include further statements where relevant about:

|                                                                                 |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------------------------------------------------------------------------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 | The principle source of income is from Government Early Years Education funding for 2,3, and 4 year olds, fees from parents for non-funded children or additional hours over their government funded hours, Fundraising and Grants.                                                                                                                                                                                                                      |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 | Not applicable                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| A description of the principal risks facing the charity                         | Para 1.46 | <p>The trustees/management committee have assessed the major risks to which the charity is exposed, in particular those relating to operations and finances and are satisfied that systems are in place to mitigate exposure to the major risks.</p> <p>Those risks include: Covid, staff retention, ongoing increase in national minimum and living wage, increase in % of work place pensions, lack of funded 2-year olds accessing the provision.</p> |
| Other                                                                           |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

## Structure, Governance and Management

|                                                                                                                                                                           |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Description of charity's trusts:                                                                                                                                          |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Type of governing document<br>(trust deed, royal charter)                                                                                                                 | Para 1.25 | Constitution PSLA 2011 Constitution adopted 5 October 2017                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| How is the charity constituted?<br>(e.g. unincorporated association, CIO)                                                                                                 | Para 1.25 | Charitable Trust                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | <p>The trustees and committee members shall be elected for one year at the AGM. Retiring officers and committee members are eligible for re-election unless they have already served on the committee in any capacity for 10 consecutive years.</p> <p>Co-opted members may join at any time on the invitation of the committee but shall retire at the next AGM. No co-opted member shall serve for more the six consecutive years.</p> <p>In the event of death or resignation of an elected committee member, the vacancy shall be filled until the next AGM by a member appointed by the committee.</p> |

## Additional Information (optional)

You may choose to include further statements where relevant about:

|                                                                                           |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 | Trustees/Management Committee - A procedure is in place for all nominated trustees, in which they complete a DBS check and an EY2 form through Ofsted. On completion and at the first meeting of trustees a hand over takes place between leaving and new appointed trustees. On-line training s provided for all Trustees through PSLA and one trustees attends Safe Recruitment training alongside the Preschool manager. All Trustees sign up to the confidentiality policy. |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | <p>Trustees (Management officers)</p> <p>Pre School Manager (Ofsted Responsible Person) Stephanie Penny</p> <p>Deputy Manager – Rachel Cleary</p> <p>Rooms Leads – Marie Birch and Julie Green/ Kimberley Watkins</p> <p>Preschool Assistants – Early Year Practitioners</p> <p>3 trustees are parent members, 2 are affiliated and 1 is the manager.</p>                                                                                                                       |
| Relationship with any related parties                                                     | Para 1.51 | N/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Other                                                                                     |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

## Reference and Administrative details

|                             |                                                                             |
|-----------------------------|-----------------------------------------------------------------------------|
| Charity name                | Little Pippins Pre-School Greenmeadow                                       |
| Other name the charity uses | n/a                                                                         |
| Registered charity number   | 1044128                                                                     |
| Charity's principal address | <p>Children's Centre</p> <p>Pen Close</p> <p>Greenmeadow</p> <p>Swindon</p> |

|  |                       |
|--|-----------------------|
|  | Wiltshire<br>SN25 3LW |
|  |                       |



[illegible]

**Funds held as custodian trustees on behalf of others**

|                                                                                                                               |     |
|-------------------------------------------------------------------------------------------------------------------------------|-----|
| Description of the assets held in this capacity                                                                               | N/A |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | N/A |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         | N/A |

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

**Name of chief executive or names of senior staff members (Optional information)**

|  |
|--|
|  |
|--|

**Exemptions from disclosure**

**Reason for non-disclosure of key personnel details**

|  |
|--|
|  |
|--|

**Other optional information**

|  |
|--|
|  |
|--|

# Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                                     |                 |                     |
|-------------------------------------|-----------------|---------------------|
| Signature(s)                        | J. Jeans        | Zoe Edgington       |
| Full name(s)                        | Mrs Julie Jeans | Miss Zoey Edgington |
| Position (eg Secretary, Chair, etc) | Treasurer       | Secretary           |
| Date                                | 15/02/22        |                     |



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Little Pippins Pre-School Greenmeadow

On accounts for the year  
ended

31 August 2020

Charity no  
(if any)

1044128

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 08 / 2019.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute Of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Signed:

S Plumb

Date:

17/3/2022

Name:

Susan Plumb ACA

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

ACA  
ICAEW  
Haines Watts

|                 |                                     |
|-----------------|-------------------------------------|
| <b>Address:</b> | Old Station House, Station Approach |
|                 | Newport Street                      |
|                 | Swindon, Wiltshire SN1 3DU          |

|                  |                   |
|------------------|-------------------|
| <b>Section B</b> | <b>Disclosure</b> |
|------------------|-------------------|

Only complete if the examiner needs to highlight material 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.

|  |
|--|
|  |
|--|



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

|                                |           |    |                        |           |
|--------------------------------|-----------|----|------------------------|-----------|
| Pippins Pre-School             |           |    | Charity No<br>(if any) | 1044128   |
| Annual accounts for the period |           |    |                        |           |
| Period start date              | 01-Sep-19 | To | Period end date        | 31-Aug-20 |

## Section A Statement of financial activities

| Recommended categories by activity                                        | Guidance Notes | Restricted                     |                          |                             |                         |   | Prior year funds<br>£<br>F05 |
|---------------------------------------------------------------------------|----------------|--------------------------------|--------------------------|-----------------------------|-------------------------|---|------------------------------|
|                                                                           |                | Unrestricted funds<br>£<br>F01 | income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total funds<br>£<br>F04 |   |                              |
|                                                                           |                |                                |                          |                             |                         |   |                              |
| <b>Incoming resources (Note 3)</b>                                        |                |                                |                          |                             |                         |   |                              |
| Income and endowments from:                                               |                |                                |                          |                             |                         |   |                              |
| Donations and legacies                                                    | S01            | 239,376                        | -                        | -                           | 239,376                 |   | 244,203                      |
| Charitable activities                                                     | S02            | 78,530                         | -                        | -                           | 78,530                  |   | 82,278                       |
| Other trading activities                                                  | S03            | -                              | -                        | -                           | -                       |   | -                            |
| Investments                                                               | S04            | 18                             | -                        | -                           | 18                      |   | 15                           |
| Separate material item of income                                          | S05            | -                              | -                        | -                           | -                       |   | -                            |
| Other                                                                     | S06            | -                              | -                        | -                           | -                       |   | -                            |
| <b>Total</b>                                                              | S07            | 317,924                        | -                        | -                           | 317,924                 |   | 326,496                      |
| <b>Resources expended (Note 6)</b>                                        |                |                                |                          |                             |                         |   |                              |
| Expenditure on:                                                           |                |                                |                          |                             |                         |   |                              |
| Raising funds                                                             | S08            | -                              | -                        | -                           | -                       |   | -                            |
| Charitable activities                                                     | S09            | 315,494                        | -                        | -                           | 315,494                 |   | 354,149                      |
| Separate material item of expense                                         | S10            | -                              | -                        | -                           | -                       |   | -                            |
| Other                                                                     | S11            | -                              | -                        | -                           | -                       |   | -                            |
| <b>Total</b>                                                              | S12            | 315,494                        | -                        | -                           | 315,494                 |   | 354,149                      |
| <b>Net income/(expenditure) before investment gains/(losses)</b>          |                |                                |                          |                             |                         |   |                              |
| Net gains/(losses) on investments                                         | S13            | 2,430                          | -                        | -                           | 2,430                   | - | 27,653                       |
| <b>Net income/(expenditure)</b>                                           | S14            | -                              | -                        | -                           | -                       |   | -                            |
| <b>Extraordinary items</b>                                                | S15            | 2,430                          | -                        | -                           | 2,430                   | - | 27,653                       |
| <b>Transfers between funds</b>                                            | S16            | -                              | -                        | -                           | -                       |   | -                            |
| <b>Other recognised gains/(losses):</b>                                   | S17            | -                              | -                        | -                           | -                       |   | -                            |
| Gains and losses on revaluation of fixed assets for the charity's own use | S18            | -                              | -                        | -                           | -                       |   | -                            |
| Other gains/(losses)                                                      | S19            | -                              | -                        | -                           | -                       |   | -                            |
| <b>Net movement in funds</b>                                              | S20            | 2,430                          | -                        | -                           | 2,430                   | - | 27,653                       |
| <b>Reconciliation of funds:</b>                                           |                |                                |                          |                             |                         |   |                              |
| Total funds brought forward                                               | S21            | 87,648                         | -                        | -                           | 87,648                  |   | 115,301                      |
| <b>Total funds carried forward</b>                                        | S22            | 90,078                         | -                        | -                           | 90,078                  |   | 87,648                       |



# Section B

# Balance sheet

|                                                       |             | Guidance Notes |              |            |           |            |            |
|-------------------------------------------------------|-------------|----------------|--------------|------------|-----------|------------|------------|
|                                                       |             |                | Unrestricted | Restricted | Endowment | Total this | Total last |
|                                                       |             |                | funds        | income     | funds     | year       | year       |
|                                                       |             |                | £            | £          | £         | £          | £          |
|                                                       |             |                | F01          | F02        | F03       | F04        | F05        |
| <b>Fixed assets</b>                                   |             |                |              |            |           |            |            |
| Intangible assets                                     | (Note 15)   | B01            | -            | -          | -         | -          | -          |
| Tangible assets                                       | (Note 14)   | B02            | -            | -          | -         | -          | -          |
| Heritage assets                                       | (Note 16)   | B03            | -            | -          | -         | -          | -          |
| Investments                                           | (Note 17)   | B04            | -            | -          | -         | -          | -          |
| <b>Total fixed assets</b>                             |             | B05            | -            | -          | -         | -          | -          |
| <b>Current assets</b>                                 |             |                |              |            |           |            |            |
| Stocks                                                | (Note 18)   | B06            | -            | -          | -         | -          | -          |
| Debtors                                               | (Note 19)   | B07            | -            | -          | -         | -          | -          |
| Investments                                           | (Note 17.4) | B08            | -            | -          | -         | -          | -          |
| Cash at bank and in hand                              | (Note 24)   | B09            | 98,346       | -          | -         | 98,346     | 109,617    |
| <b>Total current assets</b>                           |             | B10            | 98,346       | -          | -         | 98,346     | 109,617    |
| <b>Creditors: amounts falling due within one year</b> | (Note 20)   | B11            | 8,268        | -          | -         | 8,268      | 21,969     |
| <b>Net current assets/(liabilities)</b>               |             | B12            | 90,078       | -          | -         | 90,078     | 87,648     |
| <b>Total assets less current liabilities</b>          |             | B13            | 90,078       | -          | -         | 90,078     | 87,648     |
| <b>Creditors: amounts falling due after one year</b>  | (Note 20)   | B14            | -            | -          | -         | -          | -          |
| <b>Provisions for liabilities</b>                     |             | B15            | -            | -          | -         | -          | -          |
| <b>Total net assets or liabilities</b>                |             | B16            | 90,078       | -          | -         | 90,078     | 87,648     |
| <b>Funds of the Charity</b>                           |             |                |              |            |           |            |            |
| Endowment funds                                       | (Note 27)   | B17            | -            | -          | -         | -          | -          |
| Restricted income funds                               | (Note 27)   | B18            | -            | -          | -         | -          | -          |
| Unrestricted funds                                    |             | B19            | 90,078       | -          | -         | 90,078     | 87,648     |
| Revaluation reserve                                   |             | B20            | -            | -          | -         | -          | -          |
| <b>Total funds</b>                                    |             | B21            | 90,078       | -          | -         | 90,078     | 87,648     |

Signed by one or two trustees on behalf of all the trustees

| Signature                                                                           | Print Name       | Date of approval<br>dd/mm/yyyy |
|-------------------------------------------------------------------------------------|------------------|--------------------------------|
|  | Mrs J Jeans      | 11/3/2022                      |
|  | Miss Z Edgington | 15/03/22                       |

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

*The charity is dependent on continued funding from the Government. The trustees see no reason why this will not continue.*

Not applicable

Not applicable

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\* ☒ No\* ☐ -Tick as appropriate

Please disclose:

|                                                                                                                                                                                                                        |                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| (i) the nature of the change in accounting policy;                                                                                                                                                                     | Not applicable |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and                                                                                                      | Not applicable |
| (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP. | Not applicable |

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\* ☒ No\* ☐ -Tick as appropriate

Please disclose:

|                                                                                                           |                |
|-----------------------------------------------------------------------------------------------------------|----------------|
| (i) the nature of any changes;                                                                            | Not applicable |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and | Not applicable |
| (iii) where practicable, the effect of the change in one or more future periods.                          | Not applicable |

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\* ☐ No\* ☒ -Tick as appropriate

Please disclose:

|                                                                                                                             |                |
|-----------------------------------------------------------------------------------------------------------------------------|----------------|
| (i) the nature of the prior period error;                                                                                   | Not applicable |
| (ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and | Not applicable |
| (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.                 | Not applicable |



## Note 2 Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                     |                          |                                     |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|
| Recognition of income                             | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Offsetting                                        | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Grants and donations                              | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Legacies                                          | In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).<br>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Government grants                                 | The charity has received government grants in the reporting period                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Tax reclaims on donations and gifts               | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Contractual income and performance related grants | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Donated goods                                     | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.<br><br>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.<br><br>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.<br><br>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.<br><br>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| Donated services and facilities                   | Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.<br><br>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Support costs                                     | The charity has incurred expenditure on support costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Volunteer help                                    | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Income from interest, royalties and dividends     | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| Income from membership subscriptions              | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.<br><br>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Yes                                 | No                       | N/a                                 |
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

| Yes                      | No                       | N/a                                 |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

They are valued at fair value except where they qualify as basic financial instruments.

| Yes                      | No                       | N/a                                 |
|--------------------------|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE

## Note 3

## Analysis of income

|                                          |                                                                            | Unrestricted<br>funds | Restricted<br>income<br>funds | Endowment<br>funds | Total funds<br>£ | Prior year<br>£ |
|------------------------------------------|----------------------------------------------------------------------------|-----------------------|-------------------------------|--------------------|------------------|-----------------|
|                                          | <b>Analysis</b>                                                            |                       |                               |                    |                  |                 |
| <b>Donations and legacies:</b>           | Donations and gifts                                                        |                       | -                             | -                  | -                | -               |
|                                          | Gift Aid                                                                   | -                     | -                             | -                  | -                | -               |
|                                          | Legacies                                                                   | -                     | -                             | -                  | -                | -               |
|                                          | General grants provided by government/other charities                      | 239,376               | -                             | -                  | 239,376          | 243,694         |
|                                          | Membership subscriptions and sponsorships which are in substance donations | -                     | -                             | -                  | -                | -               |
|                                          | Donated goods, facilities and services                                     | -                     | -                             | -                  | -                | -               |
|                                          | Other                                                                      | -                     | -                             | -                  | -                | 509             |
|                                          | <b>Total</b>                                                               | <b>239,376</b>        | <b>-</b>                      | <b>-</b>           | <b>239,376</b>   | <b>244,203</b>  |
| <b>Charitable activities:</b>            | Fees                                                                       | 76,907                | -                             | -                  | 76,907           | 80,119          |
|                                          | Fundraising                                                                | 1,623                 | -                             | -                  | 1,623            | 2,159           |
|                                          |                                                                            | -                     | -                             | -                  | -                | -               |
|                                          | Other                                                                      | -                     | -                             | -                  | -                | -               |
|                                          | <b>Total</b>                                                               | <b>78,530</b>         | <b>-</b>                      | <b>-</b>           | <b>78,530</b>    | <b>82,278</b>   |
| <b>Other trading activities:</b>         |                                                                            | -                     | -                             | -                  | -                | -               |
|                                          |                                                                            | -                     | -                             | -                  | -                | -               |
|                                          |                                                                            | -                     | -                             | -                  | -                | -               |
|                                          | Other                                                                      | -                     | -                             | -                  | -                | -               |
|                                          | <b>Total</b>                                                               | <b>-</b>              | <b>-</b>                      | <b>-</b>           | <b>-</b>         | <b>-</b>        |
| <b>Income from investments:</b>          | Interest income                                                            | 18                    | -                             | -                  | 18               | 15              |
|                                          | Dividend income                                                            | -                     | -                             | -                  | -                | -               |
|                                          | Rental and leasing income                                                  | -                     | -                             | -                  | -                | -               |
|                                          | Other                                                                      | -                     | -                             | -                  | -                | -               |
|                                          | <b>Total</b>                                                               | <b>18</b>             | <b>-</b>                      | <b>-</b>           | <b>18</b>        | <b>15</b>       |
| <b>Separate material item of income:</b> |                                                                            | -                     | -                             | -                  | -                | -               |
|                                          |                                                                            | -                     | -                             | -                  | -                | -               |
|                                          |                                                                            | -                     | -                             | -                  | -                | -               |
|                                          |                                                                            | -                     | -                             | -                  | -                | -               |
|                                          | <b>Total</b>                                                               | <b>-</b>              | <b>-</b>                      | <b>-</b>           | <b>-</b>         | <b>-</b>        |
| <b>Other:</b>                            | Conversion of endowment funds into income                                  | -                     | -                             | -                  | -                | -               |
|                                          | Gain on disposal of a tangible fixed asset held for charity's own use      | -                     | -                             | -                  | -                | -               |
|                                          | Gain on disposal of a programme related investment                         | -                     | -                             | -                  | -                | -               |
|                                          | Royalties from the exploitation of intellectual property rights            | -                     | -                             | -                  | -                | -               |
|                                          | Other                                                                      | -                     | -                             | -                  | -                | -               |
|                                          | <b>Total</b>                                                               | <b>-</b>              | <b>-</b>                      | <b>-</b>           | <b>-</b>         | <b>-</b>        |
| <b>TOTAL INCOME</b>                      |                                                                            | <b>317,924</b>        | <b>-</b>                      | <b>-</b>           | <b>317,924</b>   | <b>326,496</b>  |

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

## Note 4

## Analysis of receipts of government grants

|                    | Description                                  | This year<br>£ |
|--------------------|----------------------------------------------|----------------|
| Government grant 1 | Early Years Educational Funding from Council | 239,376        |
| Government grant 2 |                                              | -              |
| Government grant 3 |                                              | -              |
| Other              |                                              | -              |
|                    | <b>Total</b>                                 | <b>239,376</b> |

|                    | Description                                  | Last year<br>£ |
|--------------------|----------------------------------------------|----------------|
| Government grant 1 | Early Years Educational Funding from Council | 243,694        |
| Government grant 2 |                                              | -              |
| Government grant 3 |                                              | -              |
| Other              |                                              | -              |
|                    | <b>Total</b>                                 | <b>243,694</b> |

|                                                                                                                                              | This year | Last year |
|----------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| <i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i> |           |           |

|                                                                                                                   | This year | Last year |
|-------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| <i>Please give details of other forms of government assistance from which the charity has directly benefited.</i> |           |           |

**Note 5**                      **Donated goods, facilities and services**

|                 | This year<br>£ | Last year<br>£ |
|-----------------|----------------|----------------|
| Seconded staff  | -              | -              |
| Use of property | -              | -              |
| Other           | -              | -              |

|                                                                                                                                                               | This year | Last year |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.                                  |           |           |
| Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income. |           |           |
| Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.                  |           |           |

## Note 6

## Analysis of expenditure

| Analysis                                                                | This year          |                         |                 |                  | Last year          |                         |                 |                  |
|-------------------------------------------------------------------------|--------------------|-------------------------|-----------------|------------------|--------------------|-------------------------|-----------------|------------------|
|                                                                         | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ | Unrestricted funds | Restricted income funds | Endowment funds | Total funds<br>£ |
| <b>Expenditure on raising funds:</b>                                    |                    |                         |                 |                  |                    |                         |                 |                  |
| Incurred seeking donations                                              | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Incurred seeking legacies                                               | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Incurred seeking grants                                                 | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Operating membership schemes and social lotteries                       | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Staging fundraising events                                              | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Fundraising agents                                                      | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Operating charity shops                                                 | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Operating a trading company undertaking non-charitable trading activity | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Advertising, marketing, direct mail and publicity                       | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Start up costs incurred in generating new source of future income       | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Database development costs                                              | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Other trading activities                                                | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Investment management costs:                                            | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Portfolio management costs                                              | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Cost of obtaining investment advice                                     | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Investment administration costs                                         | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Intellectual property licencing costs                                   | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| Rent collection, property repairs and maintenance charges               | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
|                                                                         | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| <b>Total expenditure on raising funds</b>                               | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| <b>Expenditure on charitable activities:</b>                            |                    |                         |                 |                  |                    |                         |                 |                  |
| Wage and salary costs                                                   | 268,046            | -                       | -               | 268,046          | 280,701            | -                       | -               | 280,701          |
| Building costs                                                          | 16,164             | -                       | -               | 16,164           | 25,742             | -                       | -               | 25,742           |
| Stationary, posting, cleaning                                           | 10,006             | -                       | -               | 10,006           | 10,569             | -                       | -               | 10,569           |
| Other                                                                   | 21,278             | -                       | -               | 21,278           | 37,137             | -                       | -               | 37,137           |
|                                                                         | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| <b>Total expenditure on charitable activities</b>                       | 315,494            | -                       | -               | 315,494          | 354,149            | -                       | -               | 354,149          |
| <b>Separate material item of expense</b>                                |                    |                         |                 |                  |                    |                         |                 |                  |
|                                                                         | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
|                                                                         | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
|                                                                         | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| <b>Total</b>                                                            | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| <b>Other</b>                                                            |                    |                         |                 |                  |                    |                         |                 |                  |
|                                                                         | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
|                                                                         | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
|                                                                         | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| <b>Total other expenditure</b>                                          | -                  | -                       | -               | -                | -                  | -                       | -               | -                |
| <b>TOTAL EXPENDITURE</b>                                                | 315,494            | -                       | -               | 315,494          | 354,149            | -                       | -               | 354,149          |

**Section C****Notes to the accounts****Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

**This year**

| Support cost<br>(examples) | Raising funds | Nursery<br>Provision | Activity 2 | Activity 3 | Grand total | Basis of allocation<br>(Describe method) |
|----------------------------|---------------|----------------------|------------|------------|-------------|------------------------------------------|
|                            | £             | £                    | £          | £          | £           |                                          |
| Governance                 | -             | 960                  | -          | -          | 960         |                                          |
|                            | -             | -                    | -          | -          | -           |                                          |
|                            | -             | -                    | -          | -          | -           |                                          |
|                            | -             | -                    | -          | -          | -           |                                          |
| Other                      | -             | 7,621                | -          | -          | 7,621       |                                          |
| <b>Total</b>               | -             | 8,581                | -          | -          | 8,581       |                                          |

**Last year**

| Support cost<br>(examples) | Raising funds | Activity 1 | Activity 2 | Activity 3 | Grand total | Basis of allocation<br>(Describe method) |
|----------------------------|---------------|------------|------------|------------|-------------|------------------------------------------|
|                            | £             | £          | £          | £          | £           |                                          |
| Governance                 | -             | 900        | -          | -          | 900         |                                          |
|                            | -             | -          | -          | -          | -           |                                          |
|                            | -             | -          | -          | -          | -           |                                          |
|                            | -             | -          | -          | -          | -           |                                          |
| Other                      | -             | 5,914      | -          | -          | 5,914       |                                          |
| <b>Total</b>               | -             | 6,814      | -          | -          | 6,814       |                                          |

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 960            | 900            |
| -              | -              |
| -              | -              |
| -              | -              |



**Section C**
**Notes to the accounts**
**(cont)**
**Note 11**
**Paid employees**

*Please complete this note if the charity has any employees.*

**11.1 Staff Costs**

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 232,050        | 243,481        |
| 26,763         | 32,906         |
| 6,705          | 4,314          |
| -              | -              |
| 265,518        | 280,701        |

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

| Band                 | Number of employees |           |
|----------------------|---------------------|-----------|
|                      | This year           | Last year |
| £60,000 to £69,999   | -                   | -         |
| £70,000 to £79,999   | -                   | -         |
| £80,000 to £89,999   | -                   | -         |
| £90,000 to £99,999   | -                   | -         |
| £100,000 to £109,999 | -                   | -         |

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 43,928         | 61,289         |

#### 11.4 Redundancy payments

*Please complete if any redundancy or termination payment is made in the period.*

Total amount of payment

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |

The nature of the payment (cash, asset etc.)

|      |      |
|------|------|
| NONE | NONE |
|------|------|

The extent of redundancy funding at the balance sheet date

| This year | Last year |
|-----------|-----------|
| £         | £         |
| -         | -         |

Please state the accounting policy for any redundancy or termination payments

|      |      |
|------|------|
| NONE | NONE |
|------|------|

**Section C**
**Notes to the accounts**
**(cont)**

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

|                                                              | This year | Last year |
|--------------------------------------------------------------|-----------|-----------|
|                                                              | £         | £         |
| Amount of contributions recognised in the SOFA as an expense | 6,705     | 4,314     |

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

|                                                      |                                                      |
|------------------------------------------------------|------------------------------------------------------|
| all allocated to unrestricted funds and one activity | all allocated to unrestricted funds and one activity |
|------------------------------------------------------|------------------------------------------------------|

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

n/a

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

**Section C**
**Notes to the accounts**
**(cont)**
**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**This year:**
**13.1 Analysis of grants paid (included in cost of charitable activities)**

| Analysis              | Grants to institutions | Grants to individuals | Support costs | Total |
|-----------------------|------------------------|-----------------------|---------------|-------|
|                       |                        |                       | £             | £     |
| Activity or project 1 | -                      | -                     | -             | -     |
| Activity or project 2 | -                      | -                     | -             | -     |
| Activity or project 3 | -                      | -                     | -             | -     |
| Activity or project 4 | -                      | -                     | -             | -     |
| <b>Total</b>          | -                      | -                     | -             | -     |

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.2 Grants made to institutions**

|                                                                                                                                                                                                                                                         |     |                                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|------------------------------------------|
| <b>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</b> | Yes | Please provide details of charity's URL. |
|                                                                                                                                                                                                                                                         | No  | Provide details below                    |

| Names of institution                                    | Purpose | Total amount of grants paid £ |
|---------------------------------------------------------|---------|-------------------------------|
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
|                                                         |         | -                             |
| <b>Total grants to institutions in reporting period</b> |         | -                             |
| <b>Other unanalysed grants</b>                          |         | -                             |
| <b>TOTAL GRANTS PAID</b>                                |         | -                             |

**Section C****Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

|                                                                          | Amounts falling due within one year |                | Amounts falling due after more than one year |                |
|--------------------------------------------------------------------------|-------------------------------------|----------------|----------------------------------------------|----------------|
|                                                                          | This year<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| Accruals for grants payable                                              | -                                   | -              | -                                            | -              |
| Bank loans and overdrafts                                                | -                                   | -              | -                                            | -              |
| Trade creditors                                                          | -                                   | -              | -                                            | -              |
| Payments received on account for contracts or performance-related grants | -                                   | -              | -                                            | -              |
| Accruals and deferred income                                             | 8,268                               | 21,969         | -                                            | -              |
| Taxation and social security                                             | -                                   | -              | -                                            | -              |
| Other creditors                                                          | -                                   | -              | -                                            | -              |
| <b>Total</b>                                                             | <b>8,268</b>                        | <b>21,969</b>  | <b>-</b>                                     | <b>-</b>       |

**20.2 Deferred income***Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

| This year                                         | Last year |
|---------------------------------------------------|-----------|
| <i>Fees paid in advance for nursery provision</i> |           |
|                                                   |           |
|                                                   |           |
|                                                   |           |
|                                                   |           |
|                                                   |           |
|                                                   |           |
|                                                   |           |
|                                                   |           |

**Movement in deferred income account**

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 18,305         | -              |
| 6,081          | 18,305         |
| - 18,305       | -              |
| 6,081          | 18,305         |

|           |                       |        |
|-----------|-----------------------|--------|
| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|

Note 24                      Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| -              | -              |
| -              | -              |
| 98,346         | 109,617        |
| -              | -              |
| 98,346         | 109,617        |

## Section C

### Notes to the accounts

(cont)

#### Note 27 Charity funds

##### 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names    | Type PE, EE<br>R or UR * | Purpose and Restrictions | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|---------------|--------------------------|--------------------------|---------------------------------------------|-------------|------------------|----------------|--------------------------|---------------------------------------------|
| General funds | UR                       | unrestricted             | 87,648                                      | 317,902     | 315,472          | -              | -                        | 90,078                                      |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
| Other funds   | N/a                      | N/a                      | -                                           | -           | -                | -              | -                        | -                                           |
| Total Funds   |                          |                          | 87,648                                      | 317,902     | 315,472          | -              | -                        | 90,078                                      |

## Section C Notes to the accounts (cont)

### Note 27 Charity funds (cont)

#### 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

| Fund names    | Type PE, EE<br>R or UR * | Purpose and Restrictions | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|---------------|--------------------------|--------------------------|---------------------------------------------|-------------|------------------|----------------|--------------------------|---------------------------------------------|
| General funds | UR                       | Unrestricted             | 115,301                                     | 326,496     | 354,149          | -              | -                        | 87,648                                      |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
|               |                          |                          | -                                           | -           | -                | -              | -                        | -                                           |
| Other funds   | N/a                      | N/a                      | -                                           | -           | -                | -              | -                        | -                                           |
| Total Funds   |                          |                          | 115,301                                     | 326,496     | 354,149          | -              | -                        | 87,648                                      |



**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value |                      |                                                 |       |       |
|-----------------|------------------------------------------------|-------------------------------|----------------------|-------------------------------------------------|-------|-------|
|                 |                                                | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
|                 |                                                | £                             | £                    | £                                               | £     | £     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

| Name of trustee | Legal authority (eg order, governing document) | Amounts paid or benefit value |                      |                                                 |       |       |
|-----------------|------------------------------------------------|-------------------------------|----------------------|-------------------------------------------------|-------|-------|
|                 |                                                | Remuneration                  | Pension contribution | Redundancy (including loss of office)/ex gratia | Other | TOTAL |
|                 |                                                | £                             | £                    |                                                 | £     | £     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |
|                 |                                                | -                             | -                    | -                                               | -     | -     |

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**Last year**

There have been no related party transactions in the reporting period (True or False)

| Name of the trustee or related party | Relationship to charity | Description of the transaction(s) | Amount | Balance at period end | Provision for bad debts at period end | Amounts written off during reporting period |
|--------------------------------------|-------------------------|-----------------------------------|--------|-----------------------|---------------------------------------|---------------------------------------------|
|                                      |                         |                                   | £      | £                     | £                                     | £                                           |
|                                      |                         |                                   |        |                       |                                       |                                             |
|                                      |                         |                                   |        |                       |                                       |                                             |
|                                      |                         |                                   |        |                       |                                       |                                             |
|                                      |                         |                                   |        |                       |                                       |                                             |

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*