

Charity registration number: 1044128

# Little Pippins PreSchool Greenmeadow

Annual Report and Financial Statements

for the Year Ended 31 August 2022

## **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 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.

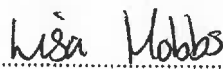
#### Independent examiner's statement

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 funds £	Total 2022 £
<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 funds £	Total 2021 £
<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 £	2021 £
<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.....  
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 funds General £	Total funds £
Grants, including capital grants; 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 Funds General £	Total Funds £
Fees	98,920	98,920
Fundraising	3,251	3,251
<b>Total for 2022</b>	<u>102,171</u>	<u>102,171</u>
<b>Total for 2021</b>	<u>68,857</u>	<u>68,857</u>

#### 4 Investment income

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

#### 5 Governance and support costs

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

## 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 funds General £	Total funds £
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 £	2021 £
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 £	2021 £
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

	2022 £	2021 £
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

	2022 £	2021 £
Other creditors	10,030	16,508

#### 12 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
<b>Unrestricted funds</b>				
General	23,947	343,142	(359,521)	7,568
	<u>Balance at 1 September 2020 £</u>	<u>Incoming resources £</u>	<u>Resources expended £</u>	<u>Balance at 31 August 2021 £</u>
<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 2022 £	Total 2021 £
<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 funds General £	Total funds at 31 August 2022 £
Current assets	17,598	17,598
Current liabilities	(10,030)	(10,030)
Total net assets	7,568	7,568
	Unrestricted funds General £	Total funds at 31 August 2021 £
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 2021 £	At 31 August 2022 £
Cash at bank and in hand	40,455	17,598
Net debt	40,455	17,598
	At 1 September 2020 £	At 31 August 2021 £
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 2022 £</b>	<b>Total 2021 £</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>