



Section A

Independent Examiner's Report

Report to the
trustees/directors/
members of

Little Pippins Pre-school

On accounts for the year
ended

31st December 2020

Charity no.:

1105994

Company no.:

5107925

Set out on pages

5-10

Responsibilities and
basis of report

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/12/2020.

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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:

Date:

26 May 2021

Name: NICHOLAS J. CLARKE

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

CPFA

Address:

1 LOCKTON BARNS

CHURCH LAWE

HARWELL DIDCOT OX11 0EZ

Section B

Disclosure

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.

Little Pippins Pre-school

Trustees' Annual Report (Including Directors' report) For the year ended 31st December 2020

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number 5107925
Registered Charity Number 1105994

Registered Office Freeman Orchard
Gaveston Road
Harwell
Didcot
OX11 0HP

Trustees

Alison Buckley
Lorraine Moore
Jane Moreton
Stuart Weal
Kayleigh O'Brien
Vicky Chadfield (appointed 16th November 2020)
Seema Singh (appointed 16th November 2020)
Louise Wilkins (appointed 16th November 2020)
Kathryn Wells (appointed 30th November 2020)
Angus Murray (appointed 16th November 2020)
Laura Norton (resigned 16th November 2020)
Laura Lewis (resigned 16th November 2020)

Company Secretary

Jade Rouse

STRUCTURE AND GOVERNANCE

Governing Document

The charity is controlled by its governing document, its memorandum and articles of association, dated 21 April 2004, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new Directors

The overall management and control of the Pre-school shall vest in the individual members of its management committee ('the Committee') who are the company directors and charity directors of the Pre-school.

These members are elected at the Annual General Meeting in accordance with the Memorandum and Articles of Association of Little Pippins Pre-school.

Risk Management

The directors have carried out a detailed review to identify major risks that it faces in order to implement a risk management strategy that will include, as far as possible in a small organisation, the establishment of systems and procedures to mitigate those risks and their potential effect on the charitable company.

Little Pippins Pre-school

Trustees' Annual Report (Including Directors' report) For the year ended 31st December 2020

OBJECTIVES AND ACTIVITIES

Objectives

Little Pippins has been established to enhance and develop the education of children under statutory school age by encouraging parents and carers to understand and provide for the needs of their children through community groups by:

- offering appropriate play education, care facilities and training courses, together with the right of
- encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs,
- investigating and adhering to and furthering the aim of the Early Years Alliance

The area that benefits from the above is Harwell Village.

Aims

To give children the opportunity to:

- learn through play in a safe, happy, secure and stimulating environment,
- learn to mix and enjoy the company of other children and adults,
- develop skills and knowledge at their own pace, grow in self confidence by participating in a wide range of adult initiated and child initiated activities
- gain independence by being apart from their parents/carers for a time and to meet adults from outside the family

To provide parents with the opportunity to:

- access high quality childcare and play provision.

Activities

Little Pippins Pre-school has continued to provide affordable, sustainable and accessible high quality childcare for families within the village community in a safe and supportive environment which includes the pre-school and a breakfast club.

Little Pippins is an inclusive provision and in order for all families to access the provision, we fund a 'Help a Village Child' fund to provide subsidised places for some children.

Our Pre-school closed for a short period at the start of the first coronavirus pandemic lockdown and then reopened at reduced capacity before fully reopening in September 2020. The Breakfast Club remained closed for the rest of the year.

Achievements

An ongoing fundraising strategy provides resources to update the quality of equipment for the children, training the staff and maintaining the physical environment of the setting. Whilst opportunities for fundraising were restricted this year, we have used restricted funds raised in previous years to provide additional the outdoor learning opportunities for the children. Unspent funds raised are being held in a restricted fund.

Public Benefit

The Trustees have considered the public benefit provided by Little Pippins Pre-School having regards to the Charity Commission's guidance on public benefit.

FINANCIAL REVIEW

Restrictions placed on the Pre-school and Breakfast club in response to the pandemic has resulted in reduced fee income in this year. However, overall there was only a small decrease in the bank balances by the end of the year.

The Trustees fully expect the pre-school to continue to operate as a going concern and the financial statements have been prepared on this basis.

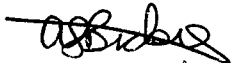
The principal sources of funds are the Early Education Funding grant from Oxfordshire County Council and fees charged for unfunded children and sessions attended in excess of the funding.

Reserves Policy

Little Pippins holds a fund in the event of staff redundancy payments. We also maintain a contingency fund equivalent to 3 months essential running costs.

The Trustees declare that they have approved the Trustees' report (including the directors report) above.

Signed on behalf of the charity's trustees/directors:



Alison Buckley, Treasurer

Date: 25/01/2021

Statement of Financial Activities
(including summary income and expenditure account)

For the year ended 31st December 2020

	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Income	3				
Donations and legacies		2,945	4,149	7,094	2,555
Charitable activities		154,001	-	154,001	159,918
Other trading activities		372	586	958	5,972
Investments		17	-	17	21
Other		-	-	-	-
Total		157,335	4,735	162,070	168,466
Expenditure	5				
Raising funds		309	-	309	486
Charitable activities		155,203	8,904	164,107	166,857
Other		-	-	-	-
Total		155,512	8,904	164,416	167,343
Net income/-expenditure before tax		1,823	4,169	2,346	1,123
Net income/-expenditure		1,823	4,169	2,346	1,123
Extraordinary items		-	-	-	-
Transfers between funds		233	233	-	-
Net movement in funds		2,056	4,402	2,346	1,123
Reconciliation of funds:					
Total funds brought forward		34,871	6,480	41,351	40,228
Total funds carried forward		36,927	2,078	39,005	41,351

Balance Sheet as at 31st December 2020

	Note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets		-	-	-	-
Total fixed assets		-	-	-	-
Current assets					
Debtors	7	1,217	-	1,217	-
Cash at bank and in hand	8	36,033	2,078	38,111	41,602
Total current assets		37,250	2,078	39,328	41,602
Creditors					
Amounts falling due within one year	9	323	-	323	251
Net current assets/(liabilities)		36,927	2,078	39,005	41,351
Total net assets or liabilities		36,927	2,078	39,005	41,351
Funds of the Charity					
Restricted income funds	10		2,078	2,078	6,481
Unrestricted funds		36,927	-	36,927	34,870
Total funds		36,927	2,078	39,005	41,351

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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


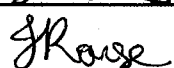
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Date of approval by the Management Committee:

25th January 2021

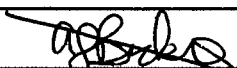
Signed by one or two trustees/directors on behalf of all the trustees/directors:

Alison Buckley, Treasurer

Jade Rouse, Secretary

Signature of director authenticating accounts being sent to Companies House:



Alison Buckley, Treasurer

Note 1 Basis of preparation

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:

- 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
- 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.

1.2 Company Status

Little Pippins Pre-school is a charity controlled by its governing body, its memorandum and articles of association dated 13 April 2004. It constitutes a limited company limited by guarantee as defined by the Companies Act 2006.

The accounts are prepared on a going concern basis

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

Note 2 Accounting policies

2.1 INCOME

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met

Government grants The charity has received government grants in the reporting period

Tax reclaimed

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.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Redundancy cost The charity made no redundancy payments during the reporting period.

Deferred income No material item of deferred income has been included in the accounts.

Creditors Creditors are measured at settlement amounts less any trade discounts.

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

2.3 ASSETS

Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Little Pippins Pre-school

Charity No 1105994

Company No 5107925

Note 3 Income

	Notes	Unrestricted funds	Restricted Income funds	Total funds £	Prior year £
Donations and legacies:					
Donations and gifts		2,790	3,856	6,646	2,555
Gift Aid		155	293	448	-
Other		-	-	-	-
Total		2,945	4,149	7,094	2,555
Charitable activities:					
Fees		17,069	-	17,069	36,670
Funding	4	136,932	-	136,932	122,710
Other		-	-	-	-
Total		154,001	-	154,001	159,380
Other trading activities:					
Fundraising		372	586	958	4,659
Other		-	-	-	-
Total		372	586	958	4,659
Income from investments:					
Interest income		17	-	17	21
Other		-	-	-	-
Total		17	-	17	21
TOTAL INCOME		167,335	4,735	162,070	166,615

Other information:

All income in the prior year was unrestricted except for:

£65 for the Help A Village child Fund

£4670 for the Outdoor Fund

Note 4 Analysis of receipts of government grants

	This year £	Last year £
Early Education funding	132,847	122,210
Job Retention Grant	3,605	
Winter support grant	480	
Apprenticeship Grant		500
Total	136,932	122,710

Little Pippins Pre-school

Charity No 1105994

Company No: 5107925

Note 5 Expenditure

	Notes	Unrestricted funds	Restricted funds	Total funds	Prior year
		£	£	£	£
Expenditure on raising funds:					
Fundraising costs		309	-	309	486
Total expenditure on raising funds		309	-	309	486
Expenditure on charitable activities:					
Administration		4,249	-	4,249	6,142
Premises		7,171	8,904	16,075	7,422
Activities		11,681	-	11,681	15,900
Employees	6	132,102	-	132,102	137,393
Total expenditure on charitable activities		155,203	8,904	164,107	166,857
TOTAL EXPENDITURE		155,512	8,904	164,416	167,343

Note 6 Paid employees

6.1 Staff Costs

	This year	Last year
	£	£
Salaries and wages	128,524	131,007
Social security costs	- 193	1,780
Pension costs (defined contribution pension plan)	1,399	1,338
Other employee benefits (including training)	2,373	3,268
Total staff costs	132,102	137,393

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

6.2 Average head count in the year

This year	Last year
13	13

Note 7 Debtors

	This year	Last year
	£	£
HMRC - SMP due	1,217	-
Total debtors	1,217	-

Note 8 Cash at bank and in hand *

	This year	Last year
	£	£
Lloyds current account	31,326	26,450
CAF accounts	6,581	15,033
Petty Cash	204	119
Other	-	-
Total Cash at bank and in hand	38,111	41,602

Little Pippins Pre-school

Charity No 1105994

Company No 5107925

Note 9 Creditors and accruals

Creditors falling due within one year

NEST Pension

Total creditors falling due within one year

This year £	Last year £
323	251
323	251

Note 10 Charity funds

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

* Key: R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund name	Purpose and Restrictions	Type R or U	Balances brought forward £	Income £	Expenditure £	Transfers £	Balances carried forward £
Help A Village Child	To support families with fees payments and enrichment opportunities	R	1,154	65	-	233	986
Outdoor Learning	To provide a learning space in the garden and other outdoor learning opportunities	R	5,326	4,670	8,904	-	1,092
Unrestricted	Designated and General funds	U	34,871	157,335	155,512	233	36,927
Total Funds as per balance sheet			41,351	162,070	164,416	-	39,005

10.2 Transfers between funds

Reason for transfer	Amount £
From Restricted funds: From Help A Village Child fund to cover general fund fees and expenses	- 233
From Unrestricted funds:	-

10.3 Designated funds

Planned use	Purpose of the designation	Amount £
Redundancy fund	To cover staff redundancies	7,256
Closure reserve	To cover costs in the event of closure of the Pre-school	25,000

Little Pippins Pre-school

Charity No 1105994

Company No 5107925

Profit and Loss Summary for year ended 31 December 2020

		2020		2019	
		£	£	£	£
Income received					
Donations		2,790		1,558	
Gift Aid		448		0	
Fees		17,069		36,670	
Fundraising		372		393	
Restricted Funds		4,443		6,576	
Grants		136,932		122,710	
Other		0		538	
Investment income		17		21	
Total Income Received			162,071		168,466
Expenses					
Admin Costs	Bank chgs	153		169	
	Cleaning and Hygiene	0		119	
	Computer equipment	379		470	
	Office equipment/furniture	153		876	
	Postage	38		25	
	Professional Fees (EYA/OPP)	1,307		1,279	
	Governance	76		360	
	Stationery	456		1,221	
	Subscriptions	558		399	
	Telephone/Internet	926		1,069	
	Website	130		106	
	Other	73		48	
			4,249		6,142
Fundraising	Fundraising costs		309		486
Premises	Insurance/Registration	1,367		1,189	
	Maintenance and cleaning	2,450		2,671	
	Outdoor learning area	8,904		0	
	Rent	1,440		1,440	
	Utilities	1,915		2,121	
			16,075		7,422
Activities	Breakfast Club	203		618	
	Pre-school Resources	9,096		6,606	
	Equipment and furniture	166		5,836	
	Forest School	134		943	
	Hygiene and First Aid	1,598		1,327	
	Other	484		570	
			11,681		15,900
Employees	Salaries	128,524		131,007	
	Employers NI	-193		1,780	
	Employers Pension	1,399		1,338	
	Training	1,311		2,038	
	Other	1,062		1,230	
			132,102		137,393
Total Expenses			164,417		167,343
Net Surplus for the year			-2,346		1,123
Retained profit brought forward			41,351		40,227
Accumulated Surplus carried forward			39,005		41,351

This page does not form part of the company's financial accounts and is prepared for the information of the Directors only.