



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 2021

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:

6/5/22

Name: N. J. CLARKE

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

Address: 1 LOCKTON BARNS, CHURCH LANE
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 2021

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 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number	5107925
Registered Charity Number	1105994
Registered Office	Freeman Orchard Gaveston Road Harwell Didcot OX11 0HP

Trustees

Kieran Dee (appointed 25th January 2021)
Louise Wilkins
Lorraine Moore
Jane Moreton
Stuart Weal
Kayleigh O'Brien
Kathryn Wells
Angus Murray
Natalie Napper (appointed 15th November 2021)
Katie Bardsley (appointed 15th November 2021)
Alison Buckley (resigned 15th November 2021)
Vicky Chadfield (resigned 15th November 2021)
Jade Rouse (resigned 15th November 2021)
Seema Singh (resigned 15th November 2021)

Company Secretary	Natalie Napper
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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 2021

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 tie 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 children aged two and a half to five years old of families from within the village community in a safe and supportive environment.

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.

Following the coronavirus pandemic, our Breakfast Club service has remained closed and its future will be reviewed in spring 2022.

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. The main focus of fundraising by the Trustees, with the help of some parents, was to provide funds and resources to improve and enhance the outdoor learning environment and opportunities for the children.

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

Little Pippins Pre-school has had a successful year financially resulting in a small increase overall in the bank balances, recovering the deficit of the previous year, which was a result of the pandemic.

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

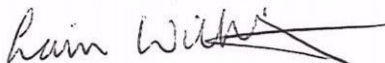
Little Pippins holds a fund in the event of staff redundancy payments. We also maintain a contingency fund equivalent to 3 months essential running costs.

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

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

Louise Wilkins, Treasurer

Date: 2-4-2022



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

For the year ended 31st December 2021

	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Income	3				
Donations and legacies		2,795	-	2,795	7,094
Charitable activities		167,763	-	167,763	154,001
Other trading activities		1,922	121	2,043	958
Investments		1	-	1	17
Other		-	-	-	-
Total		172,481	121	172,602	162,070
Expenditure	5				
Raising funds		602	-	602	309
Charitable activities		166,465	300	166,765	164,107
Other		-	-	-	-
Total		167,067	300	167,367	164,416
Net income/-expenditure before tax		5,414	- 179	5,235	- 2,346
Net income/-expenditure		5,414	- 179	5,235	- 2,346
Extraordinary items		-	-	-	-
Transfers between funds		547	- 547	-	-
Net movement in funds		5,961	- 726	5,235	- 2,346
Reconciliation of funds:					
Total funds brought forward		36,927	2,078	39,005	41,351
Total funds carried forward		42,888	1,352	44,240	39,005

Little Pippins Pre-school

Charity No: 1105994
Company No: 5107925

Balance Sheet as at 31st December 2021

	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
Cash at bank and in hand	8	43,291	1,352	44,643	38,111
Total current assets		43,291	1,352	44,643	39,328
Creditors					
Amounts falling due within one year	9	403	-	403	323
Net current assets/(liabilities)		42,888	1,352	44,240	39,005
Total net assets or liabilities		42,888	1,352	44,240	39,005
Funds of the Charity					
Restricted income funds	10		1,352	1,352	2,078
Unrestricted funds		42,888	-	42,888	36,927
Total funds		42,888	1,352	44,240	39,005

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.

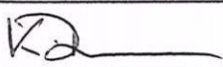

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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:

2021

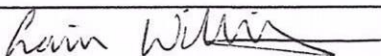
Signed by one or two trustees/directors on behalf of all the trustees/directors:

Kieran Dee, Chair

Louise Wilkins, Treasurer

Signature of director authenticating accounts being sent to Companies House:



Louise Wilkins, 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		2,795	-	2,795	6,646
Gift Aid		-	-	-	448
Other		-	-	-	-
Total		2,795	-	2,795	7,094
Charitable activities:					
Fees		22,590	-	22,590	17,069
Funding	4	144,920	-	144,920	136,932
Other		253	-	253	-
Total		167,763	-	167,763	154,001
Other trading activities:					
Fundraising		1,922	121	2,043	958
Other		-	-	-	-
Total		1,922	121	2,043	958
Income from investments:					
Interest income		1	-	1	17
Other		-	-	-	-
Total		1	-	1	17
TOTAL INCOME		172,481	121	172,602	162,070

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	141,927	132,850
Job Retention Grant	304	3,552
Household support grant	2,610	480
other	80	50
Total	144,920	136,932

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		602	-	602	309
Total expenditure on raising funds		602	-	602	309
Expenditure on charitable activities:					
Administration		4,557	-	4,557	4,249
Premises		6,668	300	6,968	16,075
Activities		18,328	-	18,328	11,681
Employees	6	136,912		136,912	132,102
Total expenditure on charitable activities		166,465	300	166,765	164,107
TOTAL EXPENDITURE		167,067	300	167,367	164,416

Note 6 Paid employees

6.1 Staff Costs

	This year £	Last year £
Salaries and wages	130,738	128,524
Social security costs	1,496	- 193
Pension costs (defined contribution pension plan)	1,697	1,399
Other employee benefits (including training)	2,981	2,373
Total staff costs	136,912	132,102

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
12	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	36,538	31,326
CAF accounts	7,953	6,581
Petty Cash	152	204
Other	-	-
Total Cash at bank and in hand	44,643	38,111

Little Pippins Pre-school

Charity No: 1105994
Company No: 5107925

Note 9 Creditors and accruals

Creditors falling due within one year

	This year £	Last year £
NEST Pension	403	323
Total creditors falling due within one year	403	323

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	986	121	-	- 547	560
Outdoor Learning	To provide a learning space in the garden and other outdoor learning opportunities	R	1,092	-	300	-	792
Unrestricted	Designated and General funds	U	36,927	172,481	167,067	547	42,888
Total Funds as per balance sheet			39,005	172,602	167,367	-	44,240

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	- 547
From Unrestricted funds: N/A	-

10.3 Designated funds

Planned use	Purpose of the designation	Amount £
Redundancy fund	To cover staff redundancies	9,400
Closure reserve	To cover costs in the event of closure of the Pre-school	23,500

Little Pippins Pre-school

Charity No: 1105994

Company No: 5107925

Profit and Loss Summary for year ended 31 December 2021

		2021		2020	
		£	£	£	£
Income					
Donations		2,795		2,790	
Gift Aid		0		448	
Fees		22,590		17,069	
Fundraising		1,922		372	
Restricted Funds		121		4,443	
Grants		144,920		136,932	
Other		253		0	
Investment income		1		17	
Total Income Received			172,602		162,071
Expenses					
Admin Costs	Bank chgs	197		153	
	Cleaning and Hygiene	0		0	
	Computer equipment	429		379	
	Office equipment/furniture	483		153	
	Postage	0		38	
	Professional Fees (EYA/OPP)	1,578		1,307	
	Governance	37		76	
	Stationery	361		456	
	Subscriptions	482		558	
	Telephone/Internet	876		926	
	Website	63		130	
	Other	50		73	
			4,557		4,249
Fundraising	Fundraising costs		602		309
Premises	Insurance/Registration	1,140		1,367	
	Maintenance and cleaning	2,221		2,450	
	Outdoor learning	300		8,904	
	Rent	720		1,440	
	Utilities	2,587		1,915	
			6,968		16,076
Activities	Breakfast Club	0		203	
	Pre-school Resources	12,776		9,096	
	Equipment and furniture	980		166	
	Forest School	173		134	
	Hygiene and First Aid	1,609		1,598	
	Other	2,790		484	
			18,328		11,681
Employees	Salaries	130,738		128,524	
	Employers NI	1,496		-193	
	Employers Pension	1,697		1,399	
	Training	2,255		1,311	
	Other	727		1,062	
			136,912		132,102
Total Expenses			167,367		164,417
Net Surplus for the year			5,235		-2,346
Retained profit brought forward			39,005		41,351
Accumulated Surplus carried forward			44,240		39,005

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