



**Section A**

**Independent Examiner's Report**

**Report to the  
trustees/directors/  
members of**

Little Pippins Pre-school

**On accounts for the year  
ended**

31<sup>st</sup> December 2022

**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:**

17/8/23

Name: WICHOAS J. CLARKE

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

CIPFA

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 2022**

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 2022

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Company Number                      5107925  
Registered Charity Number                      1105994

Registered Office                                      Freeman Orchard  
   Gaveston Road  
   Harwell  
   Didcot  
   OX11 0HP

Trustees    Angus Murray  
   Brenda Pyke (appointed November 2022)  
   Jane Moreton  
   Katheryn Wells  
   Katie Bardsley (resigned November 2022)  
   Kayleigh O'Brien  
   Kieran Dee (resigned November 2022)  
   Lorraine Moore (resigned November 2022)  
   Louise Wilkins  
   Natalie Napper  
   Nicholas Ford (appointed November 2022)  
   Stuart Weal  
   Victoria Olarte (appointed November 2022)

Company Secretary                                      Natalie Napper

#### **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 2022

#### 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 families 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.

##### 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 learning opportunities for the children.

##### Public Benefit

The Trustees have considered the public benefit provided by Little Pippins Pre-School having regards to the

#### FINANCIAL REVIEW

Little Pippins made a small deficit this financial year largely due to one-off maintenance and staffing costs. 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

The Trustees have reviewed the policy on the amount of reserves that Little Pippins should hold and have decreased the minimum levels based on current levels of activity. 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: 30/6/2023



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

**For the year ended 31st December 2022**

|   | Notes    | Unrestricted<br>funds<br>£ | Restricted<br>income<br>funds<br>£ | Total funds<br>£ | Prior year<br>funds<br>£ |
|---|----------|----------------------------|------------------------------------|------------------|--------------------------|
| <b>Income</b>                             | <b>3</b> |                            |                                    |                  |                          |
| Donations and legacies                    |          | 3,406                      | 250                                | 3,656            | 2,795                    |
| Charitable activities                     |          | 149,386                    | -                                  | 149,386          | 167,763                  |
| Other trading activities                  |          | 2,807                      | 158                                | 2,965            | 2,043                    |
| Investments                               |          | 52                         | -                                  | 52               | 1                        |
| Other                                     |          | -                          | -                                  | -                | -                        |
| <b>Total</b>                              |          | <b>155,651</b>             | <b>408</b>                         | <b>156,059</b>   | <b>172,602</b>           |
| <b>Expenditure</b>                        | <b>5</b> |                            |                                    |                  |                          |
| Raising funds                             |          | 381                        | -                                  | 381              | 602                      |
| Charitable activities                     |          | 164,418                    | 791                                | 165,209          | 166,765                  |
| Other                                     |          | -                          | -                                  | -                | -                        |
| <b>Total</b>                              |          | <b>164,799</b>             | <b>791</b>                         | <b>165,590</b>   | <b>167,367</b>           |
| <b>Net income/-expenditure before tax</b> |          | - 9,148                    | - 383                              | - 9,531          | 5,235                    |
| <b>Net income/-expenditure</b>            |          | - 9,148                    | - 383                              | - 9,531          | 5,235                    |
| Extraordinary items                       |          | -                          | -                                  | -                | -                        |
| Transfers between funds                   |          | 392                        | 392                                | -                | -                        |
| <b>Net movement in funds</b>              |          | - 8,756                    | - 775                              | - 9,531          | 5,235                    |
| <b>Reconciliation of funds:</b>           |          |                            |                                    |                  |                          |
| Total funds brought forward               |          | 42,889                     | 1,351                              | 44,240           | 39,005                   |
| <b>Total funds carried forward</b>        |          | <b>34,133</b>              | <b>576</b>                         | <b>34,709</b>    | <b>44,240</b>            |

## Balance Sheet as at 31st December 2022

| Note                                    | Unrestricted funds<br>£ | Restricted Income funds<br>£ | Total this year<br>£ | Total last year<br>£ |
|---|-------------------------|------------------------------|----------------------|----------------------|
| <b>Fixed assets</b>                     |                         |                              |                      |                      |
| Tangible assets                         | -                       | -                            | -                    | -                    |
| <b>Total fixed assets</b>               | -                       | -                            | -                    | -                    |
| <b>Current assets</b>                   |                         |                              |                      |                      |
| Debtors                                 | 7 1,095                 | -                            | 1,095                | -                    |
| Cash at bank and in hand                | 8 33,396                | 576                          | 33,972               | 44,643               |
| <b>Total current assets</b>             | 34,491                  | 576                          | 35,067               | 44,643               |
| <b>Creditors</b>                        |                         |                              |                      |                      |
| Amounts falling due within one year     | 9 358                   | -                            | 358                  | 403                  |
| <b>Net current assets/(liabilities)</b> | 34,133                  | 576                          | 34,709               | 44,240               |
| <b>Total net assets or liabilities</b>  | 34,133                  | 576                          | 34,709               | 44,240               |
| <b>Funds of the Charity</b>             |                         |                              |                      |                      |
| Restricted income funds                 | 10                      | 576                          | 576                  | 1,351                |
| Unrestricted funds                      | 34,133                  | -                            | 34,133               | 42,889               |
| <b>Total funds</b>                      | 34,133                  | 576                          | 34,709               | 44,240               |

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:

6 March 2023

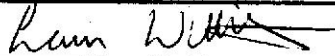
Signed by one or two trustees/directors on behalf of all the trustees/directors:

Brenda Pyke, 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.

### 1.4 Material prior year errors

N/a

## 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<br>£ | Prior year<br>£ |
|----------------------------------|-------|--------------------|-------------------------|------------------|-----------------|
| <b>Donations and legacies:</b>   |       |                    |                         |                  |                 |
| Donations and gifts              |       | 3,391              | 250                     | 3,641            | 2,795           |
| Gift Aid                         |       | 15                 | -                       | 15               | -               |
| Other                            |       | -                  | -                       | -                | -               |
| <b>Total</b>                     |       | <b>3,406</b>       | <b>250</b>              | <b>3,656</b>     | <b>2,795</b>    |
| <b>Charitable activities:</b>    |       |                    |                         |                  |                 |
| Fees                             |       | 45,108             | -                       | 45,108           | 22,590          |
| Funding                          | 4     | 104,063            | -                       | 104,063          | 144,920         |
| Other                            |       | 215                | -                       | 215              | 253             |
| <b>Total</b>                     |       | <b>149,386</b>     | <b>-</b>                | <b>149,386</b>   | <b>167,763</b>  |
| <b>Other trading activities:</b> |       |                    |                         |                  |                 |
| Fundraising                      |       | 2,807              | 158                     | 2,965            | 2,043           |
| Other                            |       | -                  | -                       | -                | -               |
| <b>Total</b>                     |       | <b>2,807</b>       | <b>158</b>              | <b>2,965</b>     | <b>2,043</b>    |
| <b>Income from investments:</b>  |       |                    |                         |                  |                 |
| Interest income                  |       | 52                 | -                       | 52               | 1               |
| Other                            |       | -                  | -                       | -                | -               |
| <b>Total</b>                     |       | <b>52</b>          | <b>-</b>                | <b>52</b>        | <b>1</b>        |
| <b>TOTAL INCOME</b>              |       | <b>155,651</b>     | <b>408</b>              | <b>156,059</b>   | <b>172,602</b>  |

### **Other information:**

All income in the prior year was unrestricted except for:

£121 for the Help A Village child Fund

## **Note 4 Analysis of receipts of government grants**

|                         | This year<br>£ | Last year<br>£ |
|-------------------------|----------------|----------------|
| Early Education funding | 102,452        | 141,836        |
| Household Support Grant | 1,611          | 3,084          |
| <b>Total</b>            | <b>104,063</b> | <b>144,920</b> |



# **Little Pippins Pre-school**

Charity No 1105994

Company No: 5107925

## **Note 5 Expenditure**

|  |   | Notes | Unrestricted funds | Restricted funds | Total funds | Prior year |
|--|---|-------|--------------------|------------------|-------------|------------|
|  |   |       | £                  | £                | £           | £          |
| <b>Expenditure on raising funds:</b>         | Fundraising costs                                 |       | 381                | -                | 381         | 602        |
|  | <b>Total expenditure on raising funds</b>         |       | 381                | -                | 381         | 602        |
| <b>Expenditure on charitable activities:</b> | Administration                                    |       | 4,151              | -                | 4,151       | 4,557      |
|  | Premises  |       | 9,440              | 791              | 10,231      | 6,968      |
|  | Activities  |       | 10,884             | -                | 10,884      | 18,328     |
|  | Employees   | 6     | 139,943            |                  | 139,943     | 136,912    |
|  | <b>Total expenditure on charitable activities</b> |       | 164,418            | 791              | 165,209     | 166,765    |
| <b>TOTAL EXPENDITURE</b>                     |   |       | 164,799            | 791              | 165,590     | 167,367    |

## **Note 6 Paid employees**

### **6.1 Staff Costs**

|   | This year      | Last year      |
|---|----------------|----------------|
|   | £              | £              |
| Salaries and wages                                | 133,213        | 130,738        |
| Social security costs                             | 1,341          | 1,496          |
| Pension costs (defined contribution pension plan) | 2,026          | 1,697          |
| Other employee benefits (including training)      | 3,363          | 2,982          |
| <b>Total staff costs</b>                          | <b>139,943</b> | <b>136,913</b> |

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       | 234          | -         |
| OCC SEN funding due  | 861          | -         |
| <b>Total debtors</b> | <b>1,095</b> | <b>-</b>  |

## **Note 8 Cash at bank and in hand**

|                                       | This year     | Last year     |
|---------------------------------------|---------------|---------------|
|                                       | £             | £             |
| Lloyds current account                | 24,509        | 36,538        |
| CAF accounts                          | 9,317         | 7,953         |
| Petty Cash                            | 146           | 152           |
| Other                                 | -             | -             |
| <b>Total Cash at bank and in hand</b> | <b>33,972</b> | <b>44,643</b> |

**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                                       | 358        | 403        |
|  |            |            |
| <b>Total creditors falling due within one year</b> | <b>358</b> | <b>403</b> |

**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<br>R or<br>U | Balances<br>brought<br>forward<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Balances<br>carried<br>forward<br>£ |
|---|---|-------------------|-------------------------------------|----------------|------------------|----------------|-------------------------------------|
| Help A village Child                    | To support families with fees payments and enrichment opportunities           | R                 | 560                                 | 408            | -                | - 392          | 576                                 |
| Outdoor Learning                        | To provide a classroom in the garden and other outdoor learning opportunities | R                 | 791                                 | -              | 791              | -              | -                                   |
| Unrestricted                            | Designated and General funds  | U                 | 42,889                              | 155,651        | 164,799          | 392            | 34,133                              |
| <b>Total Funds as per balance sheet</b> |   |                   | <b>44,240</b>                       | <b>156,059</b> | <b>165,590</b>   | <b>-</b>       | <b>34,709</b>                       |

**10.2 Transfers between funds**

| Reason for transfer   | Amount<br>£ |
|---|-------------|
| From Restricted funds: From Help A Village Child fund to cover general fund fees and expenses | - 392       |
| From Unrestricted funds:  |             |

**10.3 Designated funds**

| Planned use     | Purpose of the designation                               | Amount<br>£ |
|-----------------|--|-------------|
| Redundancy fund | To cover staff redundancies                              | 7,500       |
| Closure reserve | To cover costs in the event of closure of the Pre-school | 22,500      |

**Note 11 Events after the end of the reporting period**

None

# Little Pippins Pre-school

Charity No 1105994

Company No 5107925

## Profit and Loss Summary for year ended 31 December 2022

|  |                             | 2022     |                | 2021    |                |
|--|-----------------------------|----------|----------------|---------|----------------|
|  |                             | £        | £              | £       | £              |
| <b>Income received</b>                     |                             |          |                |         |                |
| Donations                                  |                             | 3,391.48 |                | 2,795   |                |
| Gift Aid                                   |                             | 15.11    |                | 0       |                |
| Fees                                       |                             | 45,108   |                | 22,590  |                |
| Fundraising                                |                             | 2,807    |                | 1,922   |                |
| Restricted Funds                           |                             | 408      |                | 121     |                |
| Grants                                     |                             | 104,063  |                | 144,920 |                |
| Other                                      |                             | 216      |                | 253     |                |
| Investment income                          |                             | 52       |                | 1       |                |
| <b>Total Income Received</b>               |                             |          | <b>156,059</b> |         | <b>172,602</b> |
| <b>Expenses</b>                            |                             |          |                |         |                |
| Admin Costs                                | Bank chgs                   | 175      |                | 197     |                |
|  | Computer equipment          | 0        |                | 429     |                |
|  | Governance                  | 65       |                | 37      |                |
|  | Office equipment/furniture  | 144      |                | 483     |                |
|  | Postage                     | 0        |                | 0       |                |
|  | Professional Fees (EYA/OPP) | 1,543    |                | 1,578   |                |
|  | Stationery                  | 655      |                | 361     |                |
|  | Subscriptions               | 544      |                | 482     |                |
|  | Telephone/Internet          | 936      |                | 876     |                |
|  | Website                     | 68       |                | 63      |                |
|  | Other                       | 22       |                | 50      |                |
|  |                             |          | 4,151          |         | 4,557          |
| Fundraising                                | Fundraising costs           |          | 381            |         | 602            |
| Premises                                   | Insurance/Registration      | 1,397    |                | 1,140   |                |
|  | Maintenance and cleaning    | 4,378    |                | 2,221   |                |
|  | Outdoor learning            | 921      |                | 300     |                |
|  | Rent                        | 1,440    |                | 720     |                |
|  | Utilities                   | 2,095    |                | 2,587   |                |
|  |                             |          | 10,231         |         | 6,968          |
| Activities                                 | Pre-school Resources        | 7,693    |                | 12,776  |                |
|  | Equipment and furniture     | 244      |                | 980     |                |
|  | Forest School               | 143      |                | 173     |                |
|  | Hygiene and First Aid       | 1,683    |                | 1,609   |                |
|  | Other                       | 1,122    |                | 2,790   |                |
|  |                             |          | 10,884         |         | 18,328         |
| Employees                                  | Salaries                    | 133,213  |                | 130,738 |                |
|  | Employers NI                | 1,341    |                | 1,496   |                |
|  | Employers Pension           | 2,026    |                | 1,697   |                |
|  | Training                    | 2,241    |                | 2,255   |                |
|  | Other                       | 1,122    |                | 727     |                |
|  |                             |          | 139,943        |         | 136,912        |
| <b>Total Expenses</b>                      |                             |          | <b>165,590</b> |         | <b>167,367</b> |
| <b>Net Surplus for the year</b>            |                             |          | <b>-9,531</b>  |         | <b>5,235</b>   |
| Retained profit brought forward            |                             |          | 44,240         |         | 39,005         |
| <b>Accumulated Surplus carried forward</b> |                             |          | <b>34,709</b>  |         | <b>44,240</b>  |

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