



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 2023

Charity no.:

1105994

Company no.:

5107925

Set out on pages

5-10

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/12/2023.

Responsibilities and
basis of report

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:

17/04/24

Name: NICHOLAS JOHN 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 2023

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 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number	5107925
Registered Charity Number	1105994
Registered Office	Freeman Orchard Gaveston Road Harwell Didcot OX11 0HP
Trustees	Brenda Pyke Louise Wilkins Natalie Napper Lorraine Moore (resigned 13th November 2023) Jane Moreton (resigned 13th November 2023) Kathryn Wells Nick Ford Angus Murray Stuart Weal Kayleigh O'Brien (resigned 13th November 2023) Kate Grafton (appointed 13th November 2023) Victoria Newton (appointed 13th November 2023) Olga Teixido Valles (appointed 13th November 2023) Beth Dom (appointed 13th November 2023) Ellen Pearson (appointed 13th November 2023) Rhianon Jones (appointed 13th November 2023)
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 2023

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 which includes the Pre-school and Early Pips Club. Set in an old orchard, we offer varied opportunities for outdoor play and learning.

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. This year, the main focus of fundraising by the Trustees and parents, was to provide funds and resources to improve and enhance the outdoor learning opportunities for the children including training a Forest School Leader.

We have also been successful with grant applications towards the cost of installing solar panels on the pre-school roof which should reduce running costs of the pre-school.

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.

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 amount of reserves that Little Pippins should hold in line with our Reserves Policy to reflect current staffing and levels of activity, and have adjusted the balances held in bank deposit accounts. Little Pippins holds a fund in the event of staff redundancy payments and 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 :

14-3-2024

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

For the year ended 31st December 2023

	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Income	3				
Donations and legacies		3,425	-	3,425	3,656
Charitable activities		183,744	-	183,744	149,386
Other trading activities		3,190	5,312	8,502	2,965
Investments		269	-	269	52
Other		-	-	-	-
Total		190,628	5,312	195,940	156,059
Expenditure	4				
Raising funds		462	-	462	381
Charitable activities		186,759	-	186,759	165,209
Other		-	-	-	-
Total		187,221	-	187,221	165,590
Net income/-expenditure		3,407	5,312	8,719	- 9,531
Transfers between funds		26	- 26	-	-
Net movement in funds		3,433	5,286	8,719	- 9,531
Reconciliation of funds:					
Total funds brought forward		34,133	576	34,709	44,240
Total funds carried forward		37,566	5,862	43,428	34,709

Balance Sheet as at 31st December 2023

Note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets				
Tangible assets	-	-	-	-
Total fixed assets	-	-	-	-
Current assets				
Debtors	-	-	-	1,094
Cash at bank and in hand	38,097	5,863	43,960	33,972
Total current assets	38,097	5,863	43,960	35,066
Creditors				
Amounts falling due within one year	532	-	532	357
Net current assets/- liabilities	37,565	5,863	43,428	34,709
Total net assets or liabilities	37,565	5,863	43,428	34,709
Funds of the Charity				
Restricted income funds		5,863	5,863	576
Unrestricted funds	37,565	-	37,565	34,133
Total funds	37,565	5,863	43,428	34,709

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: 4th March 2024

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

B Pyke
Louise Wilkins

Brenda Pyke, Chair

Louise Wilkins, Treasurer

Signature of director authenticating accounts being sent to Companies House:

Louise Wilkins

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

No material prior year errors have been identified in the reporting period

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.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

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	3,390	-	3,390	3,406
	Gift Aid	35	-	35	250
	General grants				
	Other	-	-	-	-
	Total	3,425	-	3,425	3,656
Charitable activities:					
	Fees	57,862	-	57,862	45,108
	Government grant funding	120,936	-	120,936	104,063
	Other	4,946		4,946	215
	Total	183,744	-	183,744	149,386
Other trading activities:					
	Fundraising	3,190	5,312	8,502	2,965
	Other	-	-	-	-
	Total	3,190	5,312	8,502	2,965
Income from investments:					
	Interest income	269	-	269	52
	Other	-	-	-	-
	Total	269	-	269	52
TOTAL INCOME		190,628	5,312	195,940	156,059

Other information:

All income in the prior year was unrestricted except for:

£158 for the Help A Village child Fund

Little Pippins Pre-school

Charity No 1105994

Company No: 5107925

Note 4 Expenditure

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year £
Expenditure on raising funds:					
Fundraising costs		462	-	462	381
Total expenditure on raising funds		462	-	462	381
Expenditure on charitable activities:					
Administration		6,239	-	6,239	4,151
Premises		9,263	-	9,263	10,231
Activities		17,894	-	17,894	10,884
Employees	5	153,363	-	153,363	139,943
Total expenditure on charitable activities		186,759	-	186,759	165,209
TOTAL EXPENDITURE		187,221	-	187,221	165,590

Note 5 Paid employees

5.1 Staff Costs

	This year £	Last year £
Salaries and wages	143,479	133,213
Social security costs	3,808	1,341
Pension costs	2,440	2,026
Other employee benefits (including training)	3,636	3,363
Total staff costs	153,363	139,943

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

5.2 Average head count in the year

Staff employed on charitable activities

This year	Last year
10	12

Note 6 Debtors

	This year £	Last year £
HMRC - SMP due	-	234
OCC EEF and SEN funding due	-	861
Total debtors	-	1,094

Note 7 Cash at bank and in hand

	This year £	Last year £
Lloyds current account	14,213	24,509
CAF accounts	29,591	9,317
Petty Cash	156	146
Total Cash at bank and in hand	43,960	33,972

Little Pippins Pre-school

Charity No 1105994

Company No 5107925

Note 8 Creditors and accruals

Creditors falling due within one year

	This year £	Last year £
NEST Pension	532	358
Total creditors falling due within one year	532	358

Note 9 Charity funds**9.1 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	576	313	-	26	863
Solar Panels	Grants awarded for solar panel installation	R	-	5,000	-	-	5,000
Unrestricted	Designated and General funds	U	34,133	190,627	187,221	26	37,565
Total Funds as per balance sheet			34,709	195,940	187,221	-	43,428

9.2 Transfers between funds

Reason for transfer	Amount £
From Restricted funds: From Help A Village Child fund to cover general fund fees and expenses	- 26

9.3 Designated funds

Planned use	Purpose of the designation	Amount £
Redundancy fund	To cover staff redundancies	4,350
Closure reserve	To cover costs in the event of closure of the Pre-school	21,300

Note 10 Events after the end of the reporting period

N/A

Note 11 Transactions with Trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity

Little Pippins Pre-school

Charity No 1105994

Company No 5107925

Income and Expenditure for year ended 31 December 2023

		2023		2022	
		£	£	£	£
Income received					
Donations		3,390		3,391	
Gift Aid		35		15	
Fees		57,861		45,108	
Fundraising		3,190		2,807	
Restricted Funds		5,312		408	
Government Grant Funding		120,936		104,063	
Other Grants and income		4,946		215	
Bank Interest received		269		52	
Total Income Received			195,940		156,059
Expenses					
Admin Costs	Bank chgs	173		175	
	Computer equipment	898		0	
	Governance	64		65	
	Office equipment/furniture	826		144	
	Postage	20		0	
	Professional Fees	1,673		1,543	
	Stationery	801		655	
	Subscriptions	565		544	
	Telephone/Internet	1,046		936	
	Website	173		68	
	Other	0		22	
			6,239		4,151
Fundraising	Fundraising costs		463		381
Premises	Insurance	1,613		1,397	
	Maintenance and cleaning	3,492		4,378	
	Outdoor learning areas	0		921	
	Rent	1,440		1,440	
	Utilities	2,718		2,095	
			9,263		10,231
Activities	Pre-school Activity Resources	11,588		7,692	
	Equipment and furniture	3,173		244	
	Outdoor learning	29		143	
	Hygiene and First Aid	1,789		1,683	
	Other	1,315		1,122	
			17,894		10,884
Employees	Salaries	143,479		133,213	
	Employers NI	3,808		1,341	
	Employers Pension	2,440		2,026	
	Training	2,838		2,241	
	Other	797		1,122	
			153,363		139,943
Total Expenses			187,221		165,590
Net Surplus for the year			8,719		-9,531
Accumulated surplus brought forward			34,709		44,240
Accumulated Surplus carried forward			43,428		34,709

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