



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 2024

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 31/12/2023.

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:

27/6/2025

Name: NICHOLAS J. CLARKE

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

CIPFA

Address:

1 LOCKTOW BARN

CHURCH LANE

HARWELL 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.

None

# Little Pippins Pre-school

## Trustees' Annual Report (including Directors' report) For the year ended 31st December 2024

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 2024

### 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 (Chair) Louise Wilkins (Treasurer) Natalie Napper Kathryn Wells (resigned 11th November 2024) Nick Ford Angus Murray Stuart Weal Kate Grafton Victoria Newton Olga Teixido Valles Beth Dom (resigned 11th November 2024) Ellen Pearson (resigned 11th November 2024) Rhiannon Jones Fanuel Oyuga (appointed 11th November 2024) Florina Vint (appointed 11th November 2024) Hannah MacEntee Creighton (appointed 11th November 2024) Asha Begum (appointed 11th November 2024)
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 2024

#### 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 parents to take responsibility for an to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- 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 also offer a Forest School and other varied opportunities for outdoor play and learning.

At Little Pippins, we value being part of the village community, maintaining links with other village groups and encouraging the children to take part in community events

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 and activities for some children.

##### Achievements

An ongoing business plan and fundraising strategy ensures we provide resources to update the quality of equipment for the children, training the staff and maintaining the physical environment of the setting. Volunteers (Trustees and parents) organise fundraising events and submit grant applications for the pre-school. This year, the main focus of fundraising was to provide additional outdoor learning opportunities for the children and a community garden.

We have installed solar panels on the pre-school roof which are reducing the electricity costs of the pre-school. This was funded by specific grants. We have also been awarded a grant to upgrade our lighting to LED saving further energy costs

##### 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 another successful year financially resulting in an 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 : 27-6-2025

**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**For the year ended 31st December 2024**

	Notes	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
<b>Income</b>	<b>3</b>				
Donations and legacies		3,232	500	3,732	3,425
Charitable activities		227,802	-	227,802	183,744
Other trading activities		9,075	11,772	20,847	8,502
Investments		1,060	-	1,060	269
Other		-	-	-	-
<b>Total</b>		<b>241,169</b>	<b>12,272</b>	<b>253,441</b>	<b>195,940</b>
<b>Expenditure</b>	<b>5</b>				
Raising funds		1,181	-	1,181	462
Charitable activities		221,542	-	221,542	186,759
Other		11,992	-	11,992	-
<b>Total</b>		<b>234,715</b>	<b>-</b>	<b>234,715</b>	<b>187,221</b>
<b>Net income/-expenditure</b>		<b>6,454</b>	<b>12,272</b>	<b>18,726</b>	<b>8,719</b>
Transfers between funds		13,215	- 13,215	-	-
<b>Net movement in funds</b>		<b>19,669</b>	<b>- 943</b>	<b>18,726</b>	<b>8,719</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		37,565	5,862	43,427	34,708
<b>Total funds carried forward</b>		<b>57,234</b>	<b>4,919</b>	<b>62,153</b>	<b>43,427</b>

# Little Pippins Pre-school

Charity No: 1105994

Company No: 5107925

## Balance Sheet as at 31st December 2024

Note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
<b>Fixed assets</b>				
Tangible assets	-	-	-	-
<b>Total fixed assets</b>	-	-	-	-
<b>Current assets</b>				
Debtors	-	-	-	-
Cash at bank and in hand	57,812	4,919	62,731	43,959
<b>Total current assets</b>	<b>57,812</b>	<b>4,919</b>	<b>62,731</b>	<b>43,959</b>
<b>Creditors</b>				
Amounts falling due within one year	578	-	578	532
<b>Net current assets/- liabilities</b>	<b>57,234</b>	<b>4,919</b>	<b>62,153</b>	<b>43,427</b>
<b>Total net assets or liabilities</b>	<b>57,234</b>	<b>4,919</b>	<b>62,153</b>	<b>43,427</b>
<b>Funds of the Charity</b>				
Restricted income funds		4,919	<b>4,919</b>	5,862
Unrestricted funds	57,234	-	<b>57,234</b>	37,565
<b>Total funds</b>	<b>57,234</b>	<b>4,919</b>	<b>62,153</b>	<b>43,427</b>

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


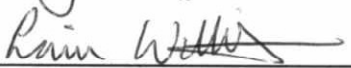
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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: 20 January 2025**

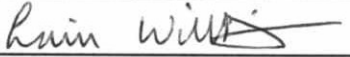
Signed by one or two trustees/directors on behalf of all the trustees/directors:

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

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.

**Note 3 Income**

	Notes	Unrestricted funds	Restricted income funds	Total funds	Prior year
				£	£
<b>Donations and legacies:</b>					
Donations and gifts		3,232	500	<b>3,732</b>	3,390
Gift Aid		-	-	-	35
<b>Total</b>		<b>3,232</b>	<b>500</b>	<b>3,732</b>	<b>3,425</b>
<b>Charitable activities:</b>					
Fees		44,696	-	<b>44,696</b>	57,862
Government grant funding	4	179,134	-	<b>179,134</b>	120,936
Other		3,972	-	<b>3,972</b>	4,946
<b>Total</b>		<b>227,802</b>	<b>-</b>	<b>227,802</b>	<b>183,744</b>
<b>Other trading activities:</b>					
Fundraising		9,075	11,772	<b>20,847</b>	8,502
<b>Total</b>		<b>9,075</b>	<b>11,772</b>	<b>20,847</b>	<b>8,502</b>
<b>Income from investments:</b>					
Interest income		1,060	-	<b>1,060</b>	269
<b>Total</b>		<b>1,060</b>	<b>-</b>	<b>1,060</b>	<b>269</b>
<b>TOTAL INCOME</b>		<b>241,169</b>	<b>12,272</b>	<b>253,441</b>	<b>195,940</b>

**Other information:**

All income in the prior year was unrestricted except for:

£312 for the Help A Village child Fund  
£5,000 grant for solar panels

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

	This year £	Last year £
Early Education funding	176,984	120,936
EYITT employers incentive	2,150	
<b>Total</b>	<b>179,134</b>	<b>120,936</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		1,181	-	1,181	462
<b>Total expenditure on raising funds</b>		<b>1,181</b>	<b>-</b>	<b>1,181</b>	<b>462</b>
<b>Expenditure on charitable activities:</b>					
Administration		7,391	-	7,391	6,239
Premises		15,304	-	15,304	9,263
Activities		23,711	-	23,711	17,894
Employees	6	175,136	-	175,136	153,363
<b>Total expenditure on charitable activities</b>		<b>221,542</b>	<b>-</b>	<b>221,542</b>	<b>186,759</b>
<b>Separate material item of expense</b>					
Solar Panels		11,992	-	11,992	-
<b>Total material items</b>		<b>11,992</b>	<b>-</b>	<b>11,992</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>		<b>234,715</b>	<b>-</b>	<b>234,715</b>	<b>187,221</b>

## Note 6 Paid employees

### 6.1 Staff Costs

	This year £	Last year £
Salaries and wages	164,701	143,479
Employers NI	4,134	3,808
Employers Pension costs	2,888	2,440
Other employee costs (including training)	3,413	3,635
<b>Total staff costs</b>	<b>175,136</b>	<b>153,362</b>

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

### 6.2 Average head count in the year

Staff employed on charitable activities

This year	Last year
11	12

## Note 7 Cash at bank and in hand

	This year £	Last year £
Lloyds accounts	25,220	14,212
CAF accounts	37,411	29,592
Petty Cash	100	156
<b>Total Cash at bank and in hand</b>	<b>62,731</b>	<b>43,960</b>

## 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

578	532
<b>578</b>	<b>532</b>

**Total creditors falling due within one year**

### 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	862	940	-	- 204	<b>1,598</b>
Solar Panels and lighting upgrade	Grants awarded for solar panel installation and upgrade to LED lighting	R	5,000	10,593	-	- 12,593	<b>3,000</b>
100 Club	fundraising monthly draw tickets purchased in advance	R	-	739		- 418	<b>321</b>
Unrestricted	Designated and General funds	U	37,565	241,169	234,715	13,215	<b>57,234</b>
<b>Total Funds as per balance sheet</b>			<b>43,427</b>	<b>253,441</b>	<b>234,715</b>	<b>-</b>	<b>62,153</b>

#### 9.2 Transfers between funds

Reason for transfer	Amount £
To restricted fund To Help A Village Child - 10 % of 100 club profit	21
From Restricted funds From Help A Village Child fund to cover general fund fees and expenses	- 225
From Solar Panel and lighting upgrade fund to cover expenditure	- 12,593
From 100 club to cover monthly draws	- 418

#### 9.3 Designated funds

Planned use	Purpose of the designation	Amount £
Redundancy fund	To cover staff redundancies	6,380
Closure reserve	To cover costs in the event of closure of the Pre-school	28,930

### 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 2024

		2024		2023	
		£	£	£	£
<b>Income received</b>					
Donations		3,232		3,390	
Gift Aid		0		35	
Fees		44,696		57,862	
Fundraising		9,075		3,190	
Restricted Funds		12,272		5,312	
Government Grant Funding		179,134		120,936	
Other Grants and income		3,972		4,946	
Bank Interest received		1,060		269	
<b>Total Income Received</b>			<b>253,441</b>		<b>195,940</b>
<b>Expenses</b>					
Admin Costs	Bank chgs	181		173	
	Computer equipment	1,287		898	
	Governance	90		64	
	Office equipment/furniture	374		826	
	Professional Fees	1,762		1,673	
	Stationery and other consumables	1,183		822	
	Subscriptions	661		565	
	Telephone/Internet	1,748		1,046	
	Website	105		173	
			7,391		6,239
Fundraising	Fundraising costs		1,181		463
Premises	Insurance	1,688		1,613	
	Maintenance and cleaning	8,887		3,492	
	Other projects -Solar panels	11,992		0	
	Rent	1,430		1,440	
	Utilities	3,299		2,718	
			27,296		9,263
Activities	Pre-school Activity Resources	13,317		11,617	
	Equipment and furniture	4,734		3,173	
	Hygiene and First Aid	1,814		1,789	
	Other	3,846		1,315	
			23,711		17,894
Employees	Salaries	164,701		143,479	
	Employers NI	4,134		3,808	
	Employers Pension	2,888		2,440	
	Training	2,313		2,838	
	Other staff costs	1,100		797	
			175,136		153,362
<b>Total Expenses</b>			<b>234,715</b>		<b>187,221</b>
<b>Net Surplus for the year</b>			<b>18,726</b>		<b>8,719</b>
Accumulated surplus brought forward			43,427		34,708
<b>Accumulated Surplus carried forward</b>			<b>62,153</b>		<b>43,427</b>

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