

# PIPPINS PRE SCHOOL CREDITON

England & Wales · Charity number 1153073

## Details

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**Other names** PIPPINS CREDITON

**Status** Registered

**Legal form** Charitable company

**Company number** [08538426](#)

**Registered** 2013-07-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Pippins Pre-School and Nursery  
Market Square House  
Market Street  
Crediton  
Devon  
EX17 2BN

**Phone** 01363 772474

**Email** [pippinsnurserycrediton@gmail.com](mailto:pippinsnurserycrediton@gmail.com)

**Website** [www.pippinspre-school.co.uk](http://www.pippinspre-school.co.uk)

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS BY:A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND 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;B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS.

**Activities:** Pippins Pre-school and Nursery is proud to deliver high-quality childcare and education to 0-5 year olds . 8am-6pm 51 weeks of the year. Children learn in a stimulating, rich, play-based environment. The EYFS is delivered through child initiated activities. Dedicated Early Years Educators encourage, motivate, care, nurture and develop each child's unique abilities through fun, active learning.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Devon

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£8,490	£579,789	£0	30
2024-08-31	£6,411	£514,421	£116,564	29
2023-08-31	£452,674	£445,728	-	-
2022-08-31	£434,406	£420,994	-	-
2021-08-31	£420,399	£412,535	-	-

## Trustees

Name	Role	Appointed
ALEXANDRA OANA ECATERINA MOTOTOLEA		2013-07-16
Ben Dommett		2024-09-26
Carol Mary Bergin		2020-10-22
Chelsea Yelland		2025-10-09
Emma Leanne Rundle		2023-09-21
Gemma Marie Martin		2023-09-21
Katherine Anne Cracknell		2020-10-22
Nigel Henry Cooper		2021-10-20
Sarah Waterfield		2026-05-13
Theresa Mitchell		2025-10-09

**PIPPINS PRE SCHOOL CREDITON**

England & Wales - Charity number 1153073

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# Accounts

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# Trustees' Annual Report for the period

		Period start date			Period end date		
<b>From</b>	01	09	2024	<b>To</b>	31	08	2025

## Section A Reference and administration details

**Charity name** Pippins Pre School (Crediton) Limited

**Other names charity is known by** PIPPINS PRE SCHOOL AND NURSERY

**Registered charity number (if any)** 1153073

**Charity's principal address**

MARKET SQUARE HOUSE	
MARKET STREET	
CREDITON, DEVON,	
<b>Postcode</b>	EX17 2BN

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mrs Sharleen Treen	Manager		<i>Pippins Pre School AGM</i>
2	Kathy (Katherine) Cracknell	Chairperson		<i>Pippins Pre School AGM</i>
3	Emma Rundle	Vice Chairperson		<i>Pippins Pre School AGM</i>
4	Amy Adkin	Treasurer		<i>Pippins Pre School AGM</i>
5	Alexa Mototolea	Fundraising Lead		<i>Pippins Pre School AGM</i>
6	Carol Bergin	Secretary		<i>Pippins Pre School AGM</i>
7	Nigel Cooper	Health & Safety Officer		<i>Pippins Pre School AGM</i>
8	Laura Crang			<i>Pippins Pre School AGM</i>
9	Jacqueline Hinson-Thomas			<i>Pippins Pre School AGM</i>
10	Gemma Martin	Safeguarding Lead		<i>Pippins Pre School AGM</i>
11	Ben Dommatt			<i>Pippins Pre School AGM</i>
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### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Section B Structure, governance and management**

**Description of the charity’s trusts**

Type of governing document <i>(eg. trust deed, constitution)</i>	Charities Commission Standard Constitution
How the charity is constituted <i>(eg. trust, association, company)</i>	Company limited by guarantee
Trustee selection methods <i>(eg. appointed by, elected by)</i>	Appointed by Trustees and customers and elected at AGM, or co-opted by Trustees, if during the year.

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity’s organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees’ consideration of major risks and the system and procedures to manage them.

Please refer to all policies on our website: [www.pippinspre-school.co.uk](http://www.pippinspre-school.co.uk).

## Section C

## Objectives and activities

**Summary of the objects of the charity set out in its governing document**

Full day care nursery and pre-school delivering high quality care and education. At Pippins children learn in a stimulating, safe and curious environment where activities are provided to support all areas of the EYFS.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

Delivering high quality care and education and giving employment opportunities to the local community through our thorough recruitment procedure. We accept the Early Years Funding either 15/30 hours or stretched as well as 2-year-old funding, and the new Government funding for children aged 2 years. We are also accepting the new Government Working Entitlement Extended funding for children aged from 9 months

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

£10 per person Trustee Director liability. They are volunteers who attend meetings (face to face or virtual) and support the running of the setting.

## Section D

## Achievements and performance

**Summary of the main achievements of the charity during the year**

- We are running at full capacity and have a waiting list.
- We have continually improved our setting with new equipment and resources
- Hold numerous fundraising events/activities raising money for new toys and resources. And we now have a group of volunteers for our fundraising committee.
- We continue to provide high quality childcare supporting the children's development and learning.
- Providing training opportunities for all staff to develop their CPD.
- Raised funds to have a new kitchen fitted.

## Section E

## Financial review

Brief statement of the charity's policy on reserves

Pippins has built up its reserve account this year and it is primarily for our contingency fund which covers the setting in the event of closure.

Details of any funds materially in deficit

None – not applicable.

### Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F


## Other optional information

## Section G

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Kathy Crocknell	
Position (eg Secretary, Chair, etc)	Chair	
Date	09/10/2025	

Registration number: 08538426

# Pippins Pre School (Crediton)

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 August 2025

Stapletons  
Chartered Certified Accountants  
4 Market Street  
Crediton  
Devon  
EX17 2AJ

## **Pippins Pre School (Crediton)**

### **Contents**

Company Information	1
Accountants' Report	2
Profit and Loss Account	3
Balance Sheet	4 to 6
Notes to the Unaudited Financial Statements	5
Detailed Profit and Loss Account	7 to 9

## **Pippins Pre School (Crediton)**

### **Company Information**

#### **Directors**

Mrs K Cracknell  
Mrs A O E Mototolea  
Ms T Mitchell  
Mr N H Cooper  
Ms G M Martin  
Mr B Dommit  
Ms J Hinson-Thomas  
Ms E L Rundle  
Mrs M Dymond  
Ms C Bergin  
Miss S Treen  
Ms C Yelland

#### **Registered office**

Market Square House  
Market Street  
Crediton  
EX17 2BN

#### **Accountants**

Stapletons  
Chartered Certified Accountants  
4 Market Street  
Crediton  
Devon  
EX17 2AJ

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation  
of the Unaudited Statutory Accounts of  
Pippins Pre School (Crediton)  
for the Year Ended 31 August 2025**


In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Pippins Pre School (Crediton) for the year ended 31 August 2025 as set out on pages 3 to 6 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the Board of Directors of Pippins Pre School (Crediton), as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Pippins Pre School (Crediton) and state those matters that we have agreed to state to the Board of Directors of Pippins Pre School (Crediton), as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pippins Pre School (Crediton) and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Pippins Pre School (Crediton) has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Pippins Pre School (Crediton). You consider that Pippins Pre School (Crediton) is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Pippins Pre School (Crediton). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Stapletons  
Chartered Certified Accountants  
4 Market Street  
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EX17 2AJ

19 November 2025

**Pippins Pre School (Crediton)**

**Profit and Loss Account for the Year Ended 31 August 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Turnover	606,950	527,333
Other income	617	1,050
Staff costs	(493,240)	(442,202)
Other charges	<u>(86,549)</u>	<u>(72,219)</u>
Surplus for the year	<u><u>27,778</u></u>	<u><u>13,962</u></u>

**Pippins Pre School (Crediton)**  
**(Registration number: 08538426)**  
**Balance Sheet as at 31 August 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Current assets	145,444	113,995
Prepayments and accrued income	4,651	5,020
Creditors: Amounts falling due within one year	<u>(5,708)</u>	<u>(2,451)</u>
	<u>144,387</u>	<u>116,564</u>
Reserves	<u>144,387</u>	<u>116,564</u>

**Pippins Pre School (Crediton)**  
**(Registration number: 08538426)**  
**Balance Sheet as at 31 August 2025**

**1 General information**

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of liquidation.

The address of its registered office is:

Market Square House  
Market Street  
Crediton  
EX17 2BN

These financial statements were authorised for issue by the Board on 19 November 2025.

**2 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 31 (2024 - 28).

For the financial year ending 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

**Pippins Pre School (Crediton)**

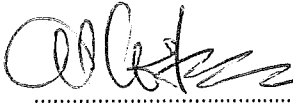
**(Registration number: 08538426)**  
**Balance Sheet as at 31 August 2025**

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the micro entities regime and FRS 105 'The Financial Reporting Standard Applicable to the Micro-entities Regime.


Approved and authorised by the Board on 19 November 2025 and signed on its behalf by:



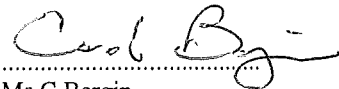
Mrs K Cracknell  
Director



Mrs A O E Mototolea  
Director



Ms E L Rundle  
Director



Ms C Bergin  
Director

## Pippins Pre School (Crediton)

### Detailed Profit and Loss Account for the Year Ended 31 August 2025

	2025 £	2024 £
Turnover (analysed below)	<u>606,950</u>	<u>527,333</u>
Gross surplus (%)	100%	100%
<b>Administrative expenses</b>		
Employment costs (analysed below)	(493,240)	(442,202)
Establishment costs (analysed below)	(36,917)	(31,128)
General administrative expenses (analysed below)	(48,571)	(39,970)
Finance charges (analysed below)	<u>(1,061)</u>	<u>(1,101)</u>
	<u>(579,789)</u>	<u>(514,401)</u>
Operating surplus	<u>27,161</u>	<u>12,932</u>
Other interest receivable and similar income (analysed below)	617	1,050
Interest payable and similar charges (analysed below)	<u>-</u>	<u>(20)</u>
	<u>617</u>	<u>1,030</u>
Surplus before tax	<u><u>27,778</u></u>	<u><u>13,962</u></u>

## Pippins Pre School (Crediton)

### Detailed Profit and Loss Account for the Year Ended 31 August 2025

	2025 £	2024 £
<b>Turnover</b>		
Fees	243,762	332,655
DCC/Early years funding	354,815	188,317
Fundraising	4,582	4,041
Donations	2,100	120
Uniform sales (children)	48	28
Sundries	1,143	1,172
Apprentice grant	500	1,000
	606,950	527,333
<b>Employment costs</b>		
Wages and salaries	(464,800)	(419,123)
Staff NIC (Employers)	(19,992)	(15,226)
Staff pensions	(6,808)	(5,678)
Training	(1,640)	(2,175)
	(493,240)	(442,202)
<b>Establishment costs</b>		
Rent	(15,049)	(14,922)
Business rates	(798)	(799)
Water rates	(2,067)	(1,613)
Electricity and gas	(7,065)	(5,825)
Insurance	(4,627)	(4,158)
Electrical PAT testing and fire service	(1,135)	(1,489)
General property repairs and renewals	(6,176)	(2,322)
	(36,917)	(31,128)
<b>General administrative expenses</b>		
Telephone and internet	(1,945)	(1,627)
Photocopier rental	(1,565)	(972)
Computer software	(2,167)	(1,577)
Postage and stationery	(486)	(623)
Consumables	(9,217)	(8,910)
Staff and childrens uniform	(1,585)	(906)
Toys and equipment	(6,136)	(5,847)
Miscellaneous items	(2,566)	(3,090)
Cleaning	(15,358)	(10,225)
Fundraising costs	(460)	(455)
Advertising	(874)	(514)
Accountancy fees	(989)	(910)
Ofsted fees	(255)	(255)
DBS checks	(9)	(64)

This page does not form part of the statutory financial statements.

**Pippins Pre School (Crediton)**

**Detailed Profit and Loss Account for the Year Ended 31 August 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Legal and professional fees	(4,681)	(3,995)
Bad debts written off	<u>(278)</u>	<u>-</u>
	<u>(48,571)</u>	<u>(39,970)</u>
<b>Finance charges</b>		
Bank charges	<u>(1,061)</u>	<u>(1,101)</u>
<b>Other interest receivable and similar income</b>		
Bank interest receivable	<u>617</u>	<u>1,050</u>
<b>Interest payable and similar expenses</b>		
Other interest payable	<u>-</u>	<u>(20)</u>

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation  
of the Unaudited Statutory Accounts of  
Pippins Pre School (Crediton)  
for the Year Ended 31 August 2025**

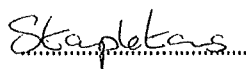
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As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the Board of Directors of Pippins Pre School (Crediton), as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Pippins Pre School (Crediton) and state those matters that we have agreed to state to the Board of Directors of Pippins Pre School (Crediton), as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pippins Pre School (Crediton) and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Pippins Pre School (Crediton) has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Pippins Pre School (Crediton). You consider that Pippins Pre School (Crediton) is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Pippins Pre School (Crediton). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



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19 November 2025

**PIPPINS PRE SCHOOL CREDITON**

England & Wales - Charity number 1153073

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# Accounts

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# Trustees' Annual Report for the period

	Period start date				Period end date		
<b>From</b>	01	09	2023	<b>To</b>	31	08	2024

## Section A Reference and administration details

**Charity name**

Pippins Pre School (Crediton) Limited

**Other names charity is known by**

PIPPINS PRE SCHOOL AND NURSERY

**Registered charity number (if any)**

1153073

**Charity's principal address**

MARKET SQUARE HOUSE  
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### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mrs Sharleen Treen	Manager		<i>Pippins Pre School AGM</i>
2	Kathy (Katherine) Cracknell	Chairperson & Safeguarding Lead		<i>Pippins Pre School AGM</i>
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7	Nigel Cooper	Health & Safety Officer		<i>Pippins Pre School AGM</i>
8	Laura Crang			<i>Pippins Pre School AGM</i>
9	Jacqueline Hinson-Thomas		27/06/2024 – current	<i>Pippins Pre School AGM</i>
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### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document  
(eg. trust deed, constitution)

Charities Commission Standard Constitution

How the charity is constituted  
(eg. trust, association, company)

Company limited by guarantee

Trustee selection methods  
(eg. appointed by, elected by)

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## Objectives and activities

### Summary of the objects of the charity set out in its governing document

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Delivering high quality care and education and giving employment opportunities to the local community through our thorough recruitment procedure. We accept the Early Years Funding either 15/30 hours or stretched as well as 2 year old funding, and the new Government funding for children aged 2 years. We are also accepting the new Government funding for children aged from 9 months

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£10 per person Trustee Director liability. They are volunteers who attend meetings (face to face or virtual) and support the running of the setting.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

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- We have continually improved our setting with new equipment and resources
- Hold numerous fundraising events/activities raising money for new toys and resources. And we now have a group of volunteers for our fundraising committee.
- We continue to provide high quality childcare supporting the children's development and learning.
- Providing training opportunities for all staff to develop their CPD.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

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**Details of any funds materially in deficit**

None – not applicable.

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F Other optional information

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

**Signed on behalf of the charity's trustees**

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (eg Secretary, Chair, etc)</b>		
<b>Date</b>		

Registration number: 08538426

# Pippins Pre School (Crediton)

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 August 2024

Stapletons  
Chartered Certified Accountants  
4 Market Street  
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## **Pippins Pre School (Crediton)**

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## **Pippins Pre School (Crediton)**

### **Company Information**

<b>Directors</b>	Mrs K Cracknell Mrs A Adkin Mrs A O E Mototolea Ms G M Martin Mr N H Cooper Ms J Hinson-Thomas Ms C Bergin Ms L Crang Ms E L Rundle Miss S Treen
<b>Company secretary</b>	Ms C Bergin
<b>Registered office</b>	Market Square House Market Street Crediton EX17 2BN
<b>Accountants</b>	Stapletons Chartered Certified Accountants 4 Market Street Crediton Devon EX17 2AJ

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation  
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Pippins Pre School (Crediton)  
for the Year Ended 31 August 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Pippins Pre School (Crediton) for the year ended 31 August 2024 as set out on pages 3 to 6 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the Board of Directors of Pippins Pre School (Crediton), as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Pippins Pre School (Crediton) and state those matters that we have agreed to state to the Board of Directors of Pippins Pre School (Crediton), as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pippins Pre School (Crediton) and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Pippins Pre School (Crediton) has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Pippins Pre School (Crediton). You consider that Pippins Pre School (Crediton) is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Pippins Pre School (Crediton). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Stapletons  
Chartered Certified Accountants  
4 Market Street  
Crediton  
Devon  
EX17 2AJ  
16 October 2024

## Pippins Pre School (Crediton)

### Profit and Loss Account for the Year Ended 31 August 2024

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Turnover	527,333	452,036
Other income	1,050	638
Staff costs	(442,202)	(378,948)
Other charges	(72,219)	(66,780)
Surplus for the year	<u>13,962</u>	<u>6,946</u>

**Pippins Pre School (Crediton)**  
**(Registration number: 08538426)**  
**Balance Sheet as at 31 August 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Current assets	113,996	104,011
Prepayments and accrued income	5,019	3,275
Creditors: Amounts falling due within one year	<u>(2,451)</u>	<u>(4,684)</u>
	<u>116,564</u>	<u>102,602</u>
Reserves	<u>116,564</u>	<u>102,602</u>

**Pippins Pre School (Crediton)**  
**(Registration number: 08538426)**  
**Balance Sheet as at 31 August 2024**

**1 General information**

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of liquidation.

The address of its registered office is:

Market Square House  
Market Street  
Crediton  
EX17 2BN

These financial statements were authorised for issue by the Board on 16 October 2024.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

**2 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 28 (2023 - 27).

For the financial year ending 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

**Pippins Pre School (Crediton)**  
**(Registration number: 08538426)**  
**Balance Sheet as at 31 August 2024**

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised by the Board on 16 October 2024 and signed on its behalf by:

.....  
Mrs K Cracknell  
Director

.....  
Mrs A Adkin  
Director

.....  
Mrs A O E Mototolea  
Director

.....  
Ms C Bergin  
Company secretary and director

## Pippins Pre School (Crediton)

### Detailed Profit and Loss Account for the Year Ended 31 August 2024

	2024 £	2023 £
Turnover (analysed below)	<u>527,333</u>	<u>452,036</u>
Gross surplus (%)	100%	100%
<b>Administrative expenses</b>		
Employment costs (analysed below)	(442,202)	(378,948)
Establishment costs (analysed below)	(31,128)	(28,503)
General administrative expenses (analysed below)	(39,970)	(37,333)
Finance charges (analysed below)	<u>(1,101)</u>	<u>(944)</u>
	<u>(514,401)</u>	<u>(445,728)</u>
Operating surplus	<u>12,932</u>	<u>6,308</u>
Other interest receivable and similar income (analysed below)	1,050	638
Interest payable and similar charges (analysed below)	<u>(20)</u>	<u>-</u>
	<u>1,030</u>	<u>638</u>
Surplus before tax	<u><u>13,962</u></u>	<u><u>6,946</u></u>

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## Pippins Pre School (Crediton)

### Detailed Profit and Loss Account for the Year Ended 31 August 2024

	2024 £	2023 £
<b>Turnover</b>		
Fees	332,655	279,516
DCC/Early years funding	188,317	163,005
Fundraising	4,041	3,154
Donations	120	5,684
Uniform sales (children)	28	97
Sundries	1,172	80
Apprentice grant	1,000	500
	<u>527,333</u>	<u>452,036</u>
<b>Employment costs</b>		
Wages and salaries	(419,123)	(363,717)
Staff NIC (Employers)	(15,226)	-
Staff pensions	(5,678)	(12,005)
Training	(2,175)	(3,226)
	<u>(442,202)</u>	<u>(378,948)</u>
<b>Establishment costs</b>		
Rent	(14,922)	(13,463)
Business rates	(799)	(590)
Water rates	(1,613)	(1,802)
Electricity and gas	(5,825)	(5,664)
Insurance	(4,158)	(3,872)
Electrical PAT testing and fire service	(1,489)	(1,124)
General property repairs and renewals	(2,322)	(1,988)
	<u>(31,128)</u>	<u>(28,503)</u>
<b>General administrative expenses</b>		
Telephone and internet	(1,627)	(1,356)
Photocopier rental	(972)	(1,028)
Computer software	(1,577)	(1,326)
Postage and stationery	(623)	(935)
Consumables	(8,910)	(7,168)
Staff and childrens uniform	(906)	(449)
Toys and equipment	(5,847)	(7,070)
Miscellaneous items	(3,090)	(3,211)
Cleaning	(10,225)	(7,313)
Fundraising costs	(455)	(492)
Advertising	(514)	(641)
Accountancy fees	(910)	(927)
Ofsted fees	(255)	(255)
DBS checks	(64)	(156)

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## Pippins Pre School (Crediton)

### Detailed Profit and Loss Account for the Year Ended 31 August 2024

	2024	2023
	£	£
Legal and professional fees	(3,995)	(4,714)
Bad debts written off	-	(292)
	<u>(39,970)</u>	<u>(37,333)</u>
<b>Finance charges</b>		
Bank charges	<u>(1,101)</u>	<u>(944)</u>
<b>Other interest receivable and similar income</b>		
Bank interest receivable	<u>1,050</u>	<u>638</u>
<b>Interest payable and similar expenses</b>		
Other interest payable	<u>(20)</u>	<u>-</u>

Registration number: 08538426

# Pippins Pre School (Crediton)

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 August 2024

Stapletons  
Chartered Certified Accountants  
4 Market Street  
Crediton  
Devon  
EX17 2AJ

## **Pippins Pre School (Crediton)**

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Profit and Loss Account	3
Balance Sheet	4 to 6
Notes to the Unaudited Financial Statements	5
Detailed Profit and Loss Account	7 to 9

## **Pippins Pre School (Crediton)**

### **Company Information**

<b>Directors</b>	Mrs K Cracknell Mrs A Adkin Mrs A O E Mototolea Ms G M Martin Mr N H Cooper Ms J Hinson-Thomas Ms C Bergin Ms L Crang Ms E L Rundle Miss S Treen
<b>Company secretary</b>	Ms C Bergin
<b>Registered office</b>	Market Square House Market Street Crediton EX17 2BN
<b>Accountants</b>	Stapletons Chartered Certified Accountants 4 Market Street Crediton Devon EX17 2AJ

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation  
of the Unaudited Statutory Accounts of  
Pippins Pre School (Crediton)  
for the Year Ended 31 August 2024**

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EX17 2AJ  
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**PIPPINS PRE SCHOOL CREDITON**

England & Wales - Charity number 1153073

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# Accounts

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# Trustees' Annual Report for the period

	Period start date				Period end date		
<b>From</b>	01	09	2021	<b>To</b>	31	08	2022

## Section A Reference and administration details

**Charity name** Pippins Pre School (Crediton) Limited

**Other names charity is known by** PIPPINS PRE SCHOOL AND NURSERY

**Registered charity number (if any)** 1153073

**Charity's principal address**

MARKET SQUARE HOUSE	
MARKET STREET	
CREDITON, DEVON,	
<b>Postcode</b>	EX17 2BN

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mrs Sharleen Treen	Manager		Pippins Pre School AGM
2	Emma Waldram-McCabe	Chairperson & Safeguarding Lead		Pippins Pre School AGM
3	Kathy (Katherine) Cracknell	Vice Chairperson & Treasurer		Pippins Pre School AGM
4	Alexa Mototolea	Fundraising Lead		Pippins Pre School AGM
5	Carol Bergin	Secretary		Pippins Pre School AGM
6	Nigel Cooper	Health & Safety Officer		Pippins Pre School AGM
7	Amy Adkin	Communications Officer		Pippins Pre School AGM
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document  
(eg. trust deed, constitution)

Charities Commission Standard Constitution

How the charity is constituted  
(eg. trust, association, company)

Company limited by guarantee

Trustee selection methods  
(eg. appointed by, elected by)

Appointed by Trustees and customers and elected at AGM, or co-opted by Trustees, if during the year.

**Additional governance issues (Optional information)**

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Please refer to all policies on our website: [www.pippinspre-school.co.uk](http://www.pippinspre-school.co.uk).

## Section C

## Objectives and activities

### Summary of the objects of the charity set out in its governing document

Full day care nursery and pre-school delivering high quality care and education. At Pippins children learn in a stimulating, safe and curious environment where activities are provided to support all areas of the EYFS.

### Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Delivering high quality care and education and giving employment opportunities to the local community through our thorough recruitment procedure. We accept the Early Years Funding either 15/30 hours or stretched as well as 2 year old funding.

### Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

£10 per person Trustee Director liability. They are volunteers who attend meetings (face to face or virtual) and support the running of the setting.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

- We are running at full capacity and have a waiting list.
- We have continually improved our setting with new equipment and resources
- Held our most successful Christmas bazaar raising money for new toys and resources.
- We continued to provide high quality childcare throughout the Covid pandemic supporting the children's development and learning.

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

Pippins has built up its reserve account this year and it is primarily for our contingency fund which covers the setting in the event of closure.

**Details of any funds materially in deficit**

None – not applicable.

**Further financial review details (Optional information)**

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

## Section F

## Other optional information

## Section G

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>E W McCabe</i>	
Full name(s)	<i>EMMA WALDRAM-MCCABE</i>	
Position (eg Secretary, Chair, etc)	<i>CHAIR</i>	
Date	<i>20/10/2022</i>	



**Stapletons**

chartered certified accountants

4 Market Street  
Crediton  
EX17 2AJ

Tel 01363 773191  
Fax 01363 772195

Registration number: 08538426

# Pippins Pre School (Crediton)

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 August 2022

Stapletons  
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4 Market Street  
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## **Pippins Pre School (Crediton)**

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## **Pippins Pre School (Crediton)**

### **Company Information**

<b>Directors</b>	Mrs K Cracknell Mrs A Adkin Mrs A O E Mototolea Ms C Bergin Mr N H Cooper Miss S Treen Mrs E A Waldram-McCabe
<b>Company secretary</b>	Ms C Bergin
<b>Registered office</b>	Market Square House Market Street Crediton EX17 2BN
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1 December 2022

**Pippins Pre School (Crediton)**

**Profit and Loss Account for the Year Ended 31 August 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Turnover	434,374	406,866
Other income	32	13,534
Staff costs	(362,759)	(362,066)
Other charges	<u>(58,235)</u>	<u>(50,467)</u>
Surplus for the year	<u><u>13,412</u></u>	<u><u>7,867</u></u>

**Pippins Pre School (Crediton)**  
**(Registration number: 08538426)**  
**Balance Sheet as at 31 August 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Current assets	100,043	86,366
Creditors: Amounts falling due within one year	<u>(4,388)</u>	<u>(4,123)</u>
	<u>95,655</u>	<u>82,243</u>
Reserves	<u>95,655</u>	<u>82,243</u>

**Pippins Pre School (Crediton)**  
**(Registration number: 08538426)**  
**Balance Sheet as at 31 August 2022**

**1 General information**

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of liquidation.

The address of its registered office is:

Market Square House  
Market Street  
Crediton  
EX17 2BN

These financial statements were authorised for issue by the Board on 1 December 2022.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

**2 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 28 (2021 - 30).

For the financial year ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

**Pippins Pre School (Crediton)**

**(Registration number: 08538426)**  
**Balance Sheet as at 31 August 2022**

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

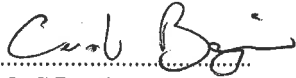
Approved and authorised by the Board on 1 December 2022 and signed on its behalf by:



Mrs K Cracknell  
Director



Mrs A O E Mototolea  
Director



Ms C Bergin  
Company secretary and director



Mrs E A Waldram-McCabe  
Director

## Pippins Pre School (Crediton)

### Detailed Profit and Loss Account for the Year Ended 31 August 2022

	2022 £	2021 £
Turnover (analysed below)	434,374	406,866
Gross surplus (%)	100%	100%
<b>Administrative expenses</b>		
Employment costs (analysed below)	(362,759)	(362,066)
Establishment costs (analysed below)	(26,858)	(21,806)
General administrative expenses (analysed below)	(30,908)	(28,661)
Finance charges (analysed below)	(469)	-
	(420,994)	(412,533)
Other operating income (analysed below)	-	13,527
Operating surplus	13,380	7,860
Other interest receivable and similar income (analysed below)	32	7
Surplus before tax	13,412	7,867

## Pippins Pre School (Crediton)

### Detailed Profit and Loss Account for the Year Ended 31 August 2022

	2022 £	2021 £
<b>Turnover</b>		
Fees	258,221	243,253
DCC/Early years funding	169,913	160,179
Fundraising	2,532	1,112
Donations	282	245
Sundries	926	77
Apprentice grant	2,500	2,000
	<u>434,374</u>	<u>406,866</u>
<b>Employment costs</b>		
Wages and salaries	(349,113)	(350,260)
Staff pensions	(10,699)	(9,015)
Training	(2,947)	(2,791)
	<u>(362,759)</u>	<u>(362,066)</u>
<b>Establishment costs</b>		
Rent	(12,090)	(9,760)
Business rates	(571)	(385)
Water rates	(2,189)	(1,878)
Electricity and gas	(4,116)	(4,474)
Insurance	(1,815)	(768)
Electrical PAT testing and fire service	(1,091)	(622)
General property repairs and renewals	(4,986)	(3,919)
	<u>(26,858)</u>	<u>(21,806)</u>
<b>General administrative expenses</b>		
Telephone and internet	(1,061)	(966)
Photocopier rental	(1,180)	(1,000)
Computer software	(971)	(1,243)
Postage and stationery	(664)	(888)
Consumables	(7,483)	(6,932)
Staff and childrens uniform	(451)	(1,890)
Toys and equipment	(4,943)	(6,705)
Miscellaneous items	(2,995)	(2,539)
Cleaning	(6,118)	(2,302)
Fundraising costs	(259)	(37)
Advertising	(1,601)	(2,122)
Accountancy fees	(1,042)	(1,071)
Ofsted fees	(255)	(290)
DBS checks	(298)	(136)
Legal and professional fees	(1,431)	(540)
Bad debts written off	(156)	-
	<u>(156)</u>	<u>-</u>

This page does not form part of the statutory financial statements.

**Pippins Pre School (Crediton)**

**Detailed Profit and Loss Account for the Year Ended 31 August 2022**

	2022 £	2021 £
	<u>(30,908)</u>	<u>(28,661)</u>
<b>Finance charges</b>		
Bank charges	<u>(469)</u>	<u>-</u>
<b>Other operating income</b>		
Government grants receivable	<u>-</u>	<u>13,527</u>
<b>Other interest receivable and similar income</b>		
Bank interest receivable	<u>32</u>	<u>7</u>



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

**Independent examiner's report  
on the accounts**

**Section A**

**Independent Examiner's Report**

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

Charity Name

Pippins Preschool (Crediton)

**On accounts for the year  
ended**

31 August 2022

**Charity no.:**

1153073

**Company no.:**

08538426

**Set out on pages**

Accounts attached

(remember to include the page numbers of additional sheets)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

**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**

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention 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.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**



**Date:**

29 October 2022

**Name:**

Rebecca Poole

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

FMAAT

**Address:**

16 Gostwyck Close, North Tawton, Devon, EX20 2HR

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.**

**PIPPINS PRE SCHOOL CREDITON**

England & Wales - Charity number 1153073

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# Accounts

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# Trustees' Annual Report

for the period

From (start date)  to (end date)

## Section A Reference and administration details

Charity name

Other names the charity is known by

Registered charity number (if any)

Charity's principal address   
  
  
 Postcode

### Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	COLIN MACKENZIE	CHAIRPERSON		Pippins Pre-school ACM
2	ALEXANDRA MOTOTOLEA			Pippins Pre-school ACM
3	EMMA WALDRAM-McCABE	SECRETARY		Pippins Pre-school ACM
4	BETTY DIANE PERRY	TREASURER		Pippins Pre-school ACM
5	ERNEST LLOYD	SAFEGUARDING		Pippins Pre-school ACM
6	HAZEL HODGE			Pippins Pre-school ACM
7	LARA FREEMAN-GEBLER			Pippins Pre-school ACM
8	KATHY CRACKNELL			Pippins Pre-school ACM
9	CAROL BERGIN			Pippins Pre-school ACM
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Section A**

**Reference and administration details (continued)**

**Names and addresses of advisers (optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (optional information)**

MRS HAZEL JOAN HODGE EYFD-MANAGING TRUSTEE  
DIRECTOR

**Section B**

**Structure, governance and management**

**Description of the charity's trusts**

Type of governing document  
(eg trust deed, constitution)

CHARITIES COMMISSION STANDARD  
CONSTITUTION

How the charity is constituted  
(eg trust, association, company)

COMPANY LIMITED BY GUARANTEE

Trustee selection methods  
(eg appointed by, elected by)

Appointed by Trustees + customers &  
elected at AGM or co-opted by Trustees  
during the year.

**Additional governance issues (optional information)**

You may choose to include additional  
information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
  - relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Please refer to all policies on our website  
www.pippinspre-school.co.uk

## Section C

## Objectives and activities

Summary of the objects of the charity set out in its governing document

Full day care nursery + pre-school delivering high quality care + education. At Puppits children learn in a stimulating, safe + curious environment where activities are provided to support all areas of the EYFS.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Delivering high quality care + education + giving employment opportunities to the local community through our thorough recruitment procedure. We accept the Early Years funding either 15/30 hours or stretched as well as 2 year old funding.

Additional details of objectives and activities (optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

£10 per person Trustee Director liability. They are volunteers who attend meetings (face to face or virtual) + support the running of the setting.

## Section D

## Achievements and performance

Summary of the main achievements of the charity during the year

- We are running at full capacity + have a waiting list.
- We have continually improved our setting with new equipment + resources.
- Held our most successful Christmas bazaar raising money for new toys + resources.
- We have continued to provide high quality childcare throughout the COVID pandemic supporting the children's development + learning.

**Section E**

**Financial review**

Brief statement of the charity's policy on reserves

Pippins has built up its reserve account this year + it is primarily for air contingency fund which covers the setting in the event of closure.

Details of any funds materially in deficit

None - not applicable.

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

**Section F**

**Other optional information**

**Section G**

**Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

*Kradneul*

Full name(s)

*Kathy Kradneul*

Position (eg Secretary, Chair, etc)

*Trustee Director*

Date

*26 01 22*

Registration number: 08538426

# Pippins Pre School (CREDITON)

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 August 2021

Stapletons  
Chartered Certified Accountants  
4 Market Street  
CREDITON  
Devon  
EX17 2AJ

## **Pippins Pre School (Crediton)**

### **Contents**

Company Information	1
Accountants' Report	2
Balance Sheet	3 to 5
Notes to the Unaudited Financial Statements	4
Detailed Profit and Loss Account	6 to 8

## **Pippins Pre School (Crediton)**

### **Company Information**

<b>Directors</b>	Mr C Mackenzie Mr E C Lloyd Mrs K Cracknell Mrs A O E Mototolea Mrs E A Waldram-McCabe Ms C Bergin Mrs H J Hodge Miss L F Gebler Mrs B D Perry
<b>Company secretary</b>	Mrs E A Waldram-McCabe
<b>Registered office</b>	Market Square House Market Street Crediton EX17 2BN
<b>Accountants</b>	Stapletons Chartered Certified Accountants 4 Market Street Crediton Devon EX17 2AJ

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation  
of the Unaudited Statutory Accounts of  
Pippins Pre School (Crediton)  
for the Year Ended 31 August 2021**

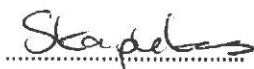
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Pippins Pre School (Crediton) for the year ended 31 August 2021 as set out on pages 3 to 5 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made solely to the Board of Directors of Pippins Pre School (Crediton), as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Pippins Pre School (Crediton) and state those matters that we have agreed to state to the Board of Directors of Pippins Pre School (Crediton), as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pippins Pre School (Crediton) and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Pippins Pre School (Crediton) has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Pippins Pre School (Crediton). You consider that Pippins Pre School (Crediton) is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Pippins Pre School (Crediton). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Stapletons  
Chartered Certified Accountants  
4 Market Street  
Crediton  
Devon  
EX17 2AJ

25 November 2021

**Pippins Pre School (Crediton)**

**(Registration number: 08538426)**  
**Balance Sheet as at 31 August 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Current assets	86,366	80,703
Creditors: Amounts falling due within one year	<u>(4,123)</u>	<u>(6,327)</u>
	<u>82,243</u>	<u>74,376</u>
Capital and reserves	<u>82,243</u>	<u>74,376</u>

**Pippins Pre School (Crediton)**  
**(Registration number: 08538426)**  
**Balance Sheet as at 31 August 2021**

**1 General information**

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of liquidation.

The address of its registered office is:

Market Square House  
Market Street  
Crediton  
EX17 2BN

These financial statements were authorised for issue by the Board on 25 November 2021.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

**2 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 30 (2020 - 27).

For the financial year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

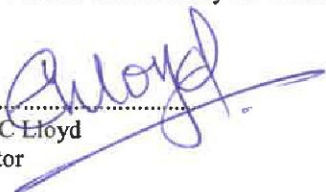
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.


**Pippins Pre School (Crediton)**  
**(Registration number: 08538426)**  
**Balance Sheet as at 31 August 2021**

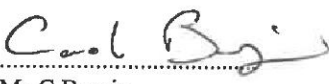
These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised by the Board on 25 November 2021 and signed on its behalf by:

  
.....  
Mr E C Lloyd  
Director

  
.....  
Mrs K Cracknell  
Director

  
.....  
Mrs E A Waldram-McCabe  
Company secretary and director

  
.....  
Ms C Bergin  
Director

## Pippins Pre School (Crediton)

### Detailed Profit and Loss Account for the Year Ended 31 August 2021

	2021 £	2020 £
Turnover (analysed below)	<u>406,866</u>	<u>321,408</u>
Gross surplus (%)	100%	100%
<b>Administrative expenses</b>		
Employment costs (analysed below)	(362,066)	(239,146)
Establishment costs (analysed below)	(21,806)	(31,555)
General administrative expenses (analysed below)	<u>(28,661)</u>	<u>(29,643)</u>
	(412,533)	(300,344)
Other operating income (analysed below)	<u>13,527</u>	<u>17,700</u>
Operating surplus	7,860	38,764
Other interest receivable and similar income (analysed below)	<u>7</u>	<u>41</u>
Surplus before tax	<u><u>7,867</u></u>	<u><u>38,805</u></u>

## Pippins Pre School (Crediton)

### Detailed Profit and Loss Account for the Year Ended 31 August 2021

	2021 £	2020 £
<b>Turnover</b>		
Fees	243,253	154,060
DCC/Early years funding	160,179	162,273
Fundraising	1,112	1,953
Donations	245	2,527
Uniform sales (children)	-	31
Sundries	77	64
Apprentice grant	2,000	500
	<u>406,866</u>	<u>321,408</u>
<b>Employment costs</b>		
Wages and salaries	(350,260)	(230,999)
Staff pensions	(9,015)	(6,513)
Training	(2,791)	(1,634)
	<u>(362,066)</u>	<u>(239,146)</u>
<b>Establishment costs</b>		
Rent	(9,760)	(8,410)
Business rates	(385)	(204)
Water rates	(1,878)	(603)
Electricity and gas	(4,474)	(3,272)
Insurance	(768)	(730)
Electrical PAT testing and fire service	(622)	(1,254)
General property repairs and renewals	(3,919)	(17,082)
	<u>(21,806)</u>	<u>(31,555)</u>
<b>General administrative expenses</b>		
Telephone and internet	(966)	(1,521)
Photocopier rental	(1,000)	(789)
Computer software	(1,243)	(1,952)
Postage and stationery	(888)	(1,079)
Consumables	(6,932)	(4,155)
Staff and childrens uniform	(1,890)	(571)
Toys and equipment	(6,705)	(11,940)
Miscellaneous items	(2,539)	(1,449)
Cleaning	(2,302)	(3,020)
Fundraising costs	(37)	(163)
Advertising	(2,122)	(997)
Accountancy fees	(1,071)	(788)
Ofsted fees	(290)	(440)
DBS checks	(136)	(751)
Legal and professional fees	(540)	-

This page does not form part of the statutory financial statements.

**Pippins Pre School (Crediton)**

**Detailed Profit and Loss Account for the Year Ended 31 August 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bad debts written off	<u>-</u>	<u>(28)</u>
	<u>(28,661)</u>	<u>(29,643)</u>
<b>Other operating income</b>		
Government grants receivable	<u>13,527</u>	<u>17,700</u>
<b>Other interest receivable and similar income</b>		
Bank interest receivable	<u>7</u>	<u>41</u>



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

**Independent examiner's report  
on the accounts**

Section A

Independent Examiner's Report

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

Charity Name

Pippins Preschool (Crediton)

**On accounts for the year  
ended**

31 August 2021

**Charity no.:**

1153073

**Company no.:**

08538426

**Set out on pages**

Accounts attached

(remember to include the page numbers of additional sheets)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

**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**

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Accounting Technicians.

I have completed my examination. I confirm that no material matters have come to my attention 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.

*\* Please delete the words in the brackets if they do not apply.*

Signed:



Date:

06/11/2021

Name:

Rebecca Poole

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

FMAAT

Address:

16 Gostwyck Close, North Tawton, Devon, EX20 2HR

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.**

