

Report of the Trustees and
Financial Statements
For The Year Ended 31 July 2021
for
Branston Little Pickles Pre School

Branston Little Pickles Pre School

Contents of the Financial Statements
For The Year Ended 31 July 2021

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 16

Branston Little Pickles Pre School

Report of the Trustees
For The Year Ended 31 July 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Branston Little Pickles Pre School

Report of the Trustees **For The Year Ended 31 July 2021**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity Commission's guidance on Public Benefit has been taken into consideration by the trustees when setting the objectives.

The aims and objectives of the charity are to always provide a safe, caring, and nurturing learning environment for the children who attend Branston Little Pickles Pre School. We have adopted the curiosity approach within our preschool setting and are working towards incorporating this into our everyday activities.

We also provide a safe, fun, and engaging before and after school club for those children attending Branston C of E Academy and Branston Junior Academy. We provide before and after school care across these two school sites in Branston.

Investing in our staff and developing their knowledge, skills, confidence, and wellbeing are also a top priority for the charity. As we aim to expand the level of our childcare provision over the next few years, it is important for us to build a strong and dedicated workforce to help us move forward and succeed with these plans.

ACHIEVEMENT AND PERFORMANCE

We reopened our preschool doors on 3rd September 2020. We welcomed many new children to our setting and re-established our relationships with those returning to our care. Lots of fun activities were planned across the year and we focused on working within the curiosity approach. This meant big changes for our classroom and outdoor area. We focused on natural play, in the moment planning and using our curiosity for imaginative play. As always there was a lot of time spent outdoors, running, and climbing to burn off our excess energy!

We have had lots of lovely celebrations spread over the year. We enjoyed St Patricks Day, Valentine's Day, Diwali, Halloween, Polish Day and not forgetting Christmas! We also took part in British Science week, Red Nose Day, and World Book Week. Having these special days to look forward to has helped us bring some normality back in to our lives following the global Coronavirus pandemic. Restoring normality continues to be our focus as we come out of the pandemic restrictions and learn to live with Coronavirus in the future.

Focusing on the wellbeing of our children and families has been extremely important over the last year and we recognise the impact that the pandemic has had on us all. We have maintained close contact with our children, families, and carers to show our support throughout this difficult time and ensure some level of continuity in their lives.

In January 2021 we said Goodbye to our apprentice who was a well-loved member of our team not only by the children but also the staff. During his time with us he achieved a Level 2 apprenticeship in Childcare. In February we then saw another member of staff achieve their Level 3 in Early Years and Education. Great successes to celebrate over what has been another challenging year!

In April as the weather turned warmer, we had a mini renovation of our under-canopy area which is a great space for the children to use when the weather is not so good. This area included lots of natural resources like logs, stones/pebbles, play grass, den building equipment and mark making boards. This was to echo our classroom and expand on the use of the curiosity approach in our outdoor spaces.

Branston Little Pickles Pre School

Report of the Trustees **For The Year Ended 31 July 2021**

Before we knew it, it was July and time to say goodbye to our older children who were off to big school. Whilst the year we experienced was in no way a normal year at the preschool, the team did an amazing job in reassuring our families that their children were safe whilst in our care. We also offered parents and carers a chance to join a closed Whatsapp group for those whose children were off to school in November. This allowed them to support each other as their children entered the next chapter of their lives.

Big Pickles Before and After School Club story is slightly different. Careful consideration was given when reopening and consultation with families, staff and trustees enabled us to make decisions we felt best to help our community remain safe but also ensure the charity remained sustainable long term.

Discussions had taken place with Branston Junior Academy (BJA) to rent a room on their site so that we could provide the juniors onsite wrap around care. Previously the children attending Big Pickles from the Junior site would be walked from the Junior School to the infant school each morning and afternoon. It was an exciting prospect to have a new site that would expand our childcare provision and mean that the children would not have to walk to school in some of the more extreme weather conditions. We signed our rental agreement and made the appropriate applications to OFSTED to enable us to open at BJA. Unfortunately, we were unable to open at the start of the school term and instead opened in the November.

We reopened wrap around care at the infant school in September 2020. We worked within the government guidelines for COVID 19 and ensured that we provided bubbles, encouraged frequent handwashing, had hand sanitiser frequently available at each table and had resources boxes for each area. It was important that we supported our community as much as possible in trying to return to work and having some childcare provision available for children of school going age. Our before and after school club continues to be an important asset within our village and is something which we continue to invest in.

We continue to work within our business plan which we regularly consult and review. The business plan has given us a sense of purpose and sets out our aims which are directly aligned to our Team's daily objectives and ongoing performance management and improvement. As we continue to adapt to working within a global pandemic, we hope to return to reaching our full potential as an organisation and continue to provide an amazing service for our community.

The last twelve months continued to be a challenge for us and saw us face many difficulties due to the coronavirus pandemic. With thanks to our amazing team of staff and trustees we continued to provide the best service we could, faced with the challenges we encountered. We have again tried to remain positive and resilient throughout the year to enable the charity to deliver its aims and objectives.

The committee has made sensible decisions to ensure the charity remained in a stable financial position. We had remained mindful about rebuilding our financial reserves following the pandemic and have continued to receive Early Years funding. We claimed the Job Retention Scheme grant where possible which has enabled us to remain in a positive financial position overall. However, with the complete closure of Big Pickles we have seen a drop in our bank balance. We are confident that as we come out of COVID, and our parents get back to more normal working arrangements we will rebuild our before and after school club service and in turn rebuild our financial reserves. We continue to look at how we can strengthen and market our services.

The committee would like to thank all our staff for going beyond their roles during such a difficult and uncertain time. We would also like to thank our children, families, and carers for your understanding and continued support throughout the pandemic.

Branston Little Pickles Pre School

Report of the Trustees **For The Year Ended 31 July 2021**

OBJECTIVES AND ACTIVITIES

Significant activities

Charitable activities

Fundraising ceased to take place due to the pandemic. We will look to restarting fundraising when government guidance allows.

Financial review

Reserves policy

We continue to work within a set budget and any additional expenses are run by the committee and the impact of the expenditure considered before proceeding. We have managed to maintain a positive financial position despite facing temporary closure of our Big Pickles services on occasion and a lot of unknowns.

The trustees had set a reserves policy of £30,000 prior to the COVID 19 pandemic. This was to be used to maintain health and safety of the site and equipment, cover current staff (including with expansion of BP) staff redundancy, 6 months' rent, and all bills for 6 months, and anything else to consider in the event of closure.

Unfortunately, due to the pandemic we have fallen below our desired reserves level. The trustees are aware of this, and we are ensuring that as we come out the other side of the pandemic, we begin to rebuild our reserves and ensure that all major outgoings or projects are considered carefully in relation to this. The trustees discuss the finances at each committee meeting which take place monthly. This enables us to ensure we are taking due diligence with our finances and are protecting the charity financially moving forward. We are now in a position to return to large fundraising events and have a dedicated trustee for this area. We are confident that we will soon be back to our £30,000 reserves policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of new trustees

The trustees have served as stated on page 1. Trustees are selected for their willingness to help the charity and for the skills and knowledge they have of particular benefit to the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

1176959 (England and Wales)

Registered Charity number

1176959

Registered office

C/o Branston C of E Infant School
Beech Road
Branston
LINCOLN
Lincolnshire
LN4 1PR

Branston Little Pickles Pre School

Report of the Trustees
For The Year Ended 31 July 2021

Trustees

Mrs K Byers (resigned 31.10.21)
Mrs A Parsons
Mr P Lazenby
Mrs R Blackwell
Ms Z Dean
D M Negus (appointed 23.9.21)
S L Kelly (appointed 19.9.20)

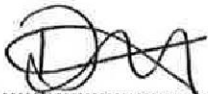
Independent Examiner

Nicholsons
Chartered Accountants
Newland House
The Point
Weaver Road
LINCOLN
Lincolnshire
LN6 3QN

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
WEST MALLING
ME19 4JQ

Approved by order of the board of trustees on 26th April 2022 and signed on its behalf by:



.....
Ms Z Dean - Trustee

Independent Examiner's Report to the Trustees of
Branston Little Pickles Pre School

Independent examiner's report to the trustees of Branston Little Pickles Pre School ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Nicholson

Joanne Brown
ACA
Nicholsons
Chartered Accountants
Newland House
The Point
Weaver Road
LINCOLN
Lincolnshire
LN6 3QN

Date: 28/4/2022.....

Branston Little Pickles Pre School

Statement of Financial Activities
For The Year Ended 31 July 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		34	600
Charitable activities			
Playgroup		130,618	138,480
Other trading activities	2	-	97
Other income		325	82
Total		130,977	139,259
 EXPENDITURE ON			
Charitable activities			
Playgroup		142,697	139,579
 NET INCOME/(EXPENDITURE)		(11,720)	(320)
 RECONCILIATION OF FUNDS			
Total funds brought forward		38,296	38,616
 TOTAL FUNDS CARRIED FORWARD		26,576	38,296

The notes form part of these financial statements

Branston Little Pickles Pre School

Balance Sheet
31 July 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	8,917	3,445
CURRENT ASSETS			
Debtors	8	1,442	2,885
Cash at bank and in hand		21,205	35,288
		<u>22,647</u>	<u>38,173</u>
CREDITORS			
Amounts falling due within one year	9	(4,988)	(3,322)
NET CURRENT ASSETS		<u>17,659</u>	<u>34,851</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		26,576	38,296
NET ASSETS		<u>26,576</u>	<u>38,296</u>
FUNDS	10		
Unrestricted funds		26,576	38,296
TOTAL FUNDS		<u>26,576</u>	<u>38,296</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

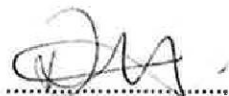
Branston Little Pickles Pre School

Balance Sheet - continued

31 July 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2022 and were signed on its behalf by:



.....
Ms Z Dean - Trustee

The notes form part of these financial statements

Branston Little Pickles Pre School

Notes to the Financial Statements
For The Year Ended 31 July 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants which have been accounted for under the performance model are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Branston Little Pickles Pre School

Notes to the Financial Statements - continued
For The Year Ended 31 July 2021

1. ACCOUNTING POLICIES - continued

Financial instruments

Only basic financial instruments as defined in FRS 102 are held. Financial assets and financial liabilities are recognised in the accounts only when the entity becomes party to the contractual provisions of the instrument and their measurement basis is as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank is classified as a basic financial instrument and is measured at transaction price.

Financial liabilities - trade creditors, accruals and other creditors are basic financial instruments, and are measured at amortised cost. Where a financial liability constitutes a financing transaction it is initially and subsequently measured at the present value of future payments, discounted at a market rate of interest.

Value Added Tax

Value Added Tax is not recoverable by the charity and as such is included in the relevant costs in the Statement of financial Activities.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	-	97
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	978	777
Other operating leases	6,970	11,227
	<u> </u>	<u> </u>

Branston Little Pickles Pre School

Notes to the Financial Statements - continued
For The Year Ended 31 July 2021

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

5. STAFF COSTS

	2021 £	2020 £
Wages and salaries	111,213	103,921
Social security costs	-	1,379
Other pension costs	1,086	1,101
	<u>112,299</u>	<u>106,401</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Full time	1	1
Part time	13	12
	<u>14</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	600
Charitable activities	
Playgroup	138,480
Other trading activities	97
Other income	82
Total	<u>139,259</u>
EXPENDITURE ON	
Charitable activities	
Playgroup	<u>139,579</u>

Branston Little Pickles Pre School

Notes to the Financial Statements - continued
For The Year Ended 31 July 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £ (320)
NET INCOME/(EXPENDITURE)	
RECONCILIATION OF FUNDS	
Total funds brought forward	38,616
TOTAL FUNDS CARRIED FORWARD	<u>38,296</u>

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 August 2020	3,623	1,027	4,650
Additions	<u>5,781</u>	<u>669</u>	<u>6,450</u>
At 31 July 2021	<u>9,404</u>	<u>1,696</u>	<u>11,100</u>
DEPRECIATION			
At 1 August 2020	836	369	1,205
Charge for year	<u>492</u>	<u>486</u>	<u>978</u>
At 31 July 2021	<u>1,328</u>	<u>855</u>	<u>2,183</u>
NET BOOK VALUE			
At 31 July 2021	<u>8,076</u>	<u>841</u>	<u>8,917</u>
At 31 July 2020	<u>2,787</u>	<u>658</u>	<u>3,445</u>

Branston Little Pickles Pre School

Notes to the Financial Statements - continued
For The Year Ended 31 July 2021

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	740	2,451
Prepayments and accrued income	702	434
	<u>1,442</u>	<u>2,885</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	488	322
Accrued expenses	4,500	3,000
	<u>4,988</u>	<u>3,322</u>

10. MOVEMENT IN FUNDS

	At 1.8.20	Net movement in funds	At
	£	£	31.7.21
			£
Unrestricted funds			
General fund	38,296	(11,720)	26,576
	<u>38,296</u>	<u>(11,720)</u>	<u>26,576</u>
TOTAL FUNDS	<u>38,296</u>	<u>(11,720)</u>	<u>26,576</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	130,977	(142,697)	(11,720)
	<u>130,977</u>	<u>(142,697)</u>	<u>(11,720)</u>
TOTAL FUNDS	<u>130,977</u>	<u>(142,697)</u>	<u>(11,720)</u>

Branston Little Pickles Pre School

Notes to the Financial Statements - continued
For The Year Ended 31 July 2021

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	38,616	(320)	38,296
TOTAL FUNDS	<u>38,616</u>	<u>(320)</u>	<u>38,296</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,259	(139,579)	(320)
TOTAL FUNDS	<u>139,259</u>	<u>(139,579)</u>	<u>(320)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.19 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	38,616	(12,040)	26,576
TOTAL FUNDS	<u>38,616</u>	<u>(12,040)</u>	<u>26,576</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	270,236	(282,276)	(12,040)
TOTAL FUNDS	<u>270,236</u>	<u>(282,276)</u>	<u>(12,040)</u>

Branston Little Pickles Pre School

Notes to the Financial Statements - continued
For The Year Ended 31 July 2021

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.