

Little Pips Pre-School at The Camden Centre

England & Wales · Charity number 1139360

Details

Other names	THE BARNA-BUS PRE SCHOOL, Little Pips Pre-School at The Camden Centre
Status	Registered
Legal form	Other
Registered	2010-12-16
Register	View on the Charity Commission register

Contact

Address
The Camden Centre
Unit 2
Market Square
Royal Victoria Place
Tunbridge Wells
TN1 2SW

Phone 01892616160

Email manager@littlepipspre-school.co.uk

Website www.littlepipspre-school.co.uk

Activities

Objects: The aims of the pre-school are 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 and 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(c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Activities: Little Pips Pre-School is a fully inclusive, community pre-school offering quality early years education to children 2-5 years of age. We are based in The Camden Centre, which is a Community Centre in the heart of Tunbridge Wells. We are open for 46 weeks of the years five days a week for 9.5 hours a day. We have close links to local schools and support services.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** KENT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£255,272	£250,759	-	-
2023-08-31	£205,015	£179,511	-	-
2022-08-31	£162,027	£147,659	-	-
2021-08-31	£127,320	£135,421	-	-
2020-08-31	£127,572	£129,752	-	-

Trustees

Name	Role	Appointed
Aimee Louisa Gilbert	Chair	2021-11-10
Adriana Gonzalez de Johnson		2021-06-01
Ashley Nailor		2021-11-10
Fiona Harvey		2016-06-22

Little Pips Pre-School at The Camden Centre

England & Wales - Charity number 1139360

Accounts

Charity number: 1139360

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

**TRUSTEES' REPORT AND UNAUDITED
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 AUGUST 2024**

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

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LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2024

Trustees	Mr A Nailor Mrs A Gilbert (Chair) Mrs F Harvey Mrs A Johnson
Charity registered number	1139360
Principal office	The Camden Centre Unit 2 Market Square Royal Victoria Place Tunbridge Wells TN1 2SW
Independent examiner	J Mathieson FCA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report together with the financial statements of Little Pips Pre-School at The Camden Centre (the charity) for the year ended 31 August 2024. The Trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and 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) (Charities SORP (FRS 102)). The Legal and Administrative information on page 1 forms part of this report.

Structure, governance and management

Constitution

The Barna-Bus Pre School originally operated under the umbrella of the Church of England. Under a constitution adopted on 12 October 2010 and following its registration as a charity on 19 December 2010, from 1 January 2011 the Pre School commenced as a separate entity with Free Early Education Entitlement funds and a donation from the Parish Church of St Barnabas in Tunbridge Wells, Kent. An updated constitution was signed 30 September 2019. The charity relocated in January 2020 and changed its name to Little Pips Pre-School at The Camden Centre and the constitution was updated at that date.

Method of appointment or election of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

Objectives and activities

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The aims of the pre-school as set out in the Constitution are 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 and 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;
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Achievements and performance

The uptake of pre-school places in term one was very good compared to previous years. After school club continued to be popular and we extended the maximum number of spaces per session to accommodate more children. Staff numbers were increased in order to manage the increased number of children throughout the day and also those using the holiday club which was progressing well with lots of interest from families.

Our AGM took place in November, and we agreed changes to the use of the building, including moving the office to the basement to free up the Gallery for two year olds.

During the autumn we employed two more members of staff, and by December after School club has increased to an average of 10 children each afternoon, with occupancy overall at 82%.

During the Spring the setting was visited by the Improvement and Standards Adviser to create a development plan to support the setting to secure the OFSTED good grade. The Pre-School Committee also approved pay rises, both to accommodate the rise in the National Living Wage, but also considering affordability, length of service, qualifications, performance, responsibility and skills.

Since Easter, following the roll-out of funded childcare places for working parents of children over two years of age, a waiting list was started to build spaces for September 2024. The academic year ended on a positive note with a Leavers ceremony in the main hall of the Camden centre, with many families attending to say farewell to the 32 children leaving to go to school in September.

Looking ahead to next year, there is a healthy uptake of places for the new term in September, and a settled staff team. The charity's finances are in a good position and the process to convert Little Pips Pre-school to a Charitable Incorporated Organisation has begun. The new Constitution's paperwork has been drafted and we are moving forward with the process.

Children

The 2023/2024 academic year started with 42 children on roll, 10 of which had taken up free education for two-year olds and 26 children were in receipt of free entitlement for three- and four-year olds, these were very similar figures to the previous year. This year had a reasonable take up of chargeable sessions.

30 hours Free Education

In total 16 children accessed the scheme across the year.

Staff

All staff returned in September 2023 and Little Pips employed two new staff members.

Transitions

31 children left us to start Reception class in September 2024. The relevant paperwork and phone calls to support these transitions to local schools took place as usual.

Financial

The beginning of the financial year was promising as take-up of spaces was very good for the time of year.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

SEND (Special Education Needs and Disability)

Support and intervention have continued across the year for those children identified with additional needs.

Financial review

During the year under review the charity made a surplus of £4,513, compared with a surplus of £25,504 in the previous financial period. Total income for the year was £255,272 (2023: £205,015) and included £802 (2023: £145) from donations and grants. Total expenditure was £250,759 (2023: £179,511).

Income was higher than the comparative period because there was a large increase in funding through the year due to a small increase in the three and four year old funding rate, but in the most part due to a £2.37 per hour increase in the two year old funding rate. The introduction of Working Parent Funding in April 2024, also made more families eligible for funded childcare.

There was also an increase in our pre-school fees of £1 per hour and a £2 per session increase to After School Club rates.

Our SENIF payments (for supporting children with additional needs) was £11,129.85 - this was higher than any previous year due to having more children needing support.

The Government's roll-out of funding for working families for children from the age of 2 meant increased demand for 2 year olds spaces, leading to the decision to move the office down to the basement room in order to free up the Gallery room to run as a dedicated space solely for 2 year olds. This enabled us to have more children overall. This increased hire costs for the year and also resulted in additional redecoration costs which were invested in order to bring both rooms up to a good standard. This has led to an increase in expenditure in the year, however the income from the extra children has covered the costs.

Reserves policy

The charity's unrestricted free reserves at 31 August 2024 were £55,803 (2023: £51,290). The trustees consider that the charity needs to hold sufficient reserves to meet its running costs for 3 months which is estimated to be £60,000. This is due to increase in salaries and additional rental costs to include the basement room.

A financial plan was drawn up within the last financial year which included promoting the extended opening hours and wrap around care during holidays and after school for children up to the age of seven. The fees for all services have increased, along with funding rates, which will continue to generate additional income going forwards.

Post year end the position has improved further as the number of children enrolled has continued to increase and there was a waiting list in place for September 2024. This has resulted in a more stable financial position and the charity continues to build reserves.

This report was approved by the trustees on 24/03/25 and signed on their behalf by:


.....
Mrs A Johnson
Trustee

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Trustees of Little Pips Pre-School at The Camden Centre

I report to the trustees on my examination of the accounts of Little Pips Pre-School at The Camden Centre ('the Charity') for the year ended 31 August 2024.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Lindeyer Francis Ferguson Ltd

James Mathieson FCA

Lindeyer Francis Ferguson Limited

Chartered Accountants

North House

198 High Street

Tonbridge

Kent TN9 1BE

Dated: 27/03/25

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	<i>Unrestricted funds 2024</i>	<i>Restricted funds 2024</i>	<i>Total funds 2024</i>	<i>Total funds 2023</i>
Note	£		£	£
Income from:				
Donations and grants	80	722	802	145
Charitable activities:				
Fees, Local Authority funding and after-school clubs	254,007	-	254,007	203,899
Other trading activities	-	-	-	124
Investments				
Bank interest receivable	463	-	463	-
	<u>254,550</u>	<u>722</u>	<u>255,272</u>	<u>205,015</u>
Expenditure on:				
Charitable activities	2 250,037	722	250,759	179,511
	<u>4,513</u>	<u>-</u>	<u>4,513</u>	<u>25,504</u>
Net income and net movement in funds				
Total funds brought forward	51,290	-	51,290	25,786
Total funds carried forward	<u>6 55,803</u>	<u>-</u>	<u>55,803</u>	<u>51,290</u>

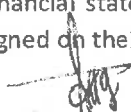
LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

BALANCE SHEET

AS AT 31 AUGUST 2024

	Note	£	2024 £	£	2023 £
Current assets:					
Debtors	4	2,406		3,355	
Cash at bank and in hand		56,260		51,203	
		<u>58,666</u>		<u>54,558</u>	
Creditors: amounts falling due within one year					
	5	<u>(2,863)</u>		<u>(3,268)</u>	
Net current assets			<u>55,803</u>		<u>51,290</u>
Total net assets			<u><u>55,803</u></u>		<u><u>51,290</u></u>
The funds of the charity:					
Unrestricted funds	6		<u>55,803</u>		<u>51,290</u>
			<u><u>55,803</u></u>		<u><u>51,290</u></u>

The financial statements were approved by the Board of Trustees on 24/03/25 2025 and signed on their behalf by:



.....
Mrs A Johnson
Trustee

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and 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) (effective 1 January 2019) - ("Charities SORP FRS 102"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in pounds sterling and rounded to the nearest pound.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

There are no significant areas of judgement or estimation uncertainty.

1.2 Income

Income in relation to fees and Local Authority funding is recognised in the period in which the places for which the fees are charged or the funding is received are attended by the children.

Donations and grants are recognised when the charity has entitlement to the funds, the receipt is probable and the amount can be reliably measured. For donations this is usually on receipt. For grants this is usually when a formal offer is made in writing, unless the grant contains terms and conditions which must be met before the charity is entitled to the funds. Income from uniform sales is recognised when title of the goods transfers to the purchaser. Income from fundraising events is recognised when the event takes place.

1.3 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 settlement will be required and the amount required to settle the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Irrecoverable VAT is included. Expenditure is classified under headings that aggregate all costs related to that category. Support and governance costs have been allocated to the charity's one charitable activity.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies continued

1.4 Financial instruments

The charity only has financial instruments which are classified as basic financial instruments. Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the Statement of Financial Activities.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds can only be used for a specific purpose as specified by the donor.

1.6 Status

Little Pips Pre-School at The Camden Centre is an unincorporated charity registered with the Charity Commission in England and Wales. Its registered address is The Camden Centre, Unit 2, Market Square, Royal Victoria Place, Tunbridge Wells TN1 2SW.

2 Expenditure on charitable activities

	2024	2023
	£	£
<i>Activity: Pre-school education</i>		
Staff costs (see note 3)	182,186	131,208
Equipment and resources	3,714	3,191
Redecoration and fixtures	8,029	-
Hire of hall	43,400	33,183
Ofsted registration	220	220
<i>Support costs:</i>		
Administration	6,780	5,178
Telephone and computer costs	810	1,659
Utilities	130	346
Insurance	1,400	1,206
Advertising	107	-
Payroll services	1,859	1,280
<i>Governance:</i>		
Independent examination	2,124	2,040
	<u>250,759</u>	<u>179,511</u>

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

3 Staff costs and remuneration of key management personnel

	2024	2023
	£	£
Wages and salaries	176,381	129,445
Agency staff costs	1,474	-
Employer's National Insurance	1,722	-
Employer's pension contributions	2,609	1,763
	<u>182,186</u>	<u>131,208</u>

The average number of employees on a headcount basis was 14 (2023: 12). No employee received employee benefits in excess of £60,000 (2023: £Nil).

The key management personnel are considered to be the trustees. During the year, no trustees received any remuneration or benefits nor were reimbursed for any expenses in their capacity as trustees (2023: £Nil). Mrs A Johnson and Mrs F Harvey, trustees, were remunerated for their roles as teachers in the pre-school. Their aggregate remuneration, including employer's National Insurance and employer's pension contributions, was £49,100 (2023: £42,516).

4 Debtors

	2024	2023
	£	£
Fees receivable	898	705
Prepayments	1,508	1,508
Taxation and social security	-	1,142
	<u>2,406</u>	<u>3,355</u>

5 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,360	2,861
Other creditors	503	407
	<u>2,863</u>	<u>3,268</u>

Accruals and deferred income includes £Nil (2023: £597) in respect of deposits paid in advance by parents who have reserved a place for their children.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

6 Movement in funds

<i>Current year</i>	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Carried forward</i>
	£	£	£	£
Unrestricted funds	51,290	254,550	(250,037)	55,803
Restricted funds	-	722	(722)	-
	<u>51,290</u>	<u>255,272</u>	<u>(250,759)</u>	<u>55,803</u>
<i>Prior year</i>	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Carried forward</i>
	£	£	£	£
Unrestricted funds	25,786	205,015	(179,511)	51,290
	<u>25,786</u>	<u>205,015</u>	<u>(179,511)</u>	<u>51,290</u>

7 Analysis of net assets between funds

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total funds</i>	<i>Total funds</i>
	2024	2024	2024	2023
	£	£	£	£
Current assets	58,666	-	58,666	54,558
Creditors	(2,863)	-	(2,863)	(3,268)
	<u>55,803</u>	<u>-</u>	<u>55,803</u>	<u>51,290</u>

In the previous year, there were no net assets representing restricted funds.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

8 Operating lease commitments

At 31 August 2024 the charity was committed to making the following payments under non-cancellable operating leases:

	2024	2023
	£	£
Buildings:		
Payable not later than one year	9,050	36,200
Payable later than one year but not later than five years	-	9,050
	<u>9,050</u>	<u>45,250</u>

In December 2024, the charity entered into new lease agreements for annual rentals totalling £36,200 and expiring in December 2027.

9 Related party transactions

The wife of Mr A Nailor, trustee, is employed by the charity as Deputy Manager and received remuneration, including employer's National Insurance and employer's pension contributions, of £17,960 during the year (2023: £15,157). There are no other related party transactions.

10 Post year end events

Subsequent to the balance sheet date, the charity is in the process of conversion to a Charitable Incorporated Organisation.

Charity number: 1139360

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT AND UNAUDITED
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LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

SEND (Special Education Needs and Disability)

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There was also an increase in our pre-school fees of £1 per hour and a £2 per session increase to After School Club rates.

Our SENIF payments (for supporting children with additional needs) was £11,129.85 - this was higher than any previous year due to having more children needing support.

The Government's roll-out of funding for working families for children from the age of 2 meant increased demand for 2 year olds spaces, leading to the decision to move the office down to the basement room in order to free up the Gallery room to run as a dedicated space solely for 2 year olds. This enabled us to have more children overall. This increased hire costs for the year and also resulted in additional redecoration costs which were invested in order to bring both rooms up to a good standard. This has led to an increase in expenditure in the year, however the income from the extra children has covered the costs.

Reserves policy

The charity's unrestricted free reserves at 31 August 2024 were £55,803 (2023: £51,290). The trustees consider that the charity needs to hold sufficient reserves to meet its running costs for 3 months which is estimated to be £60,000. This is due to increase in salaries and additional rental costs to include the basement room.

A financial plan was drawn up within the last financial year which included promoting the extended opening hours and wrap around care during holidays and after school for children up to the age of seven. The fees for all services have increased, along with funding rates, which will continue to generate additional income going forwards.

Post year end the position has improved further as the number of children enrolled has continued to increase and there was a waiting list in place for September 2024. This has resulted in a more stable financial position and the charity continues to build reserves.

This report was approved by the trustees on 24 March 2025. and signed on their behalf by:

Mrs A Johnson
Trustee

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Trustees of Little Pips Pre-School at The Camden Centre

I report to the trustees on my examination of the accounts of Little Pips Pre-School at The Camden Centre ('the Charity') for the year ended 31 August 2024.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

James Mathieson FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Dated: 27 March 2025

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Note	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024</i>	<i>Total funds 2024 £</i>	<i>Total funds 2023 £</i>
Income from:					
Donations and grants		80	722	802	145
Charitable activities:					
Fees, Local Authority funding and after-school clubs		254,007	-	254,007	203,899
Other trading activities		-	-	-	124
Investments					
Bank interest receivable		463	-	463	-
		254,550	722	255,272	205,015
Expenditure on:					
Charitable activities	2	250,037	722	250,759	179,511
Net income and net movement in funds		4,513	-	4,513	25,504
Total funds brought forward		51,290	-	51,290	25,786
Total funds carried forward	6	55,803	-	55,803	51,290

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

BALANCE SHEET

AS AT 31 AUGUST 2024

	Note	£	2024 £	£	2023 £
Current assets:					
Debtors	4	2,406		3,355	
Cash at bank and in hand		56,260		51,203	
		<u>58,666</u>		<u>54,558</u>	
Creditors: amounts falling due within one year	5	(2,863)		(3,268)	
Net current assets			<u>55,803</u>		<u>51,290</u>
Total net assets			<u><u>55,803</u></u>		<u><u>51,290</u></u>
The funds of the charity:	6				
Unrestricted funds			<u>55,803</u>		<u>51,290</u>
			<u><u>55,803</u></u>		<u><u>51,290</u></u>

The financial statements were approved by the Board of Trustees on 24 March 2025 and signed on their behalf by:

Mrs A Johnson
Trustee

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and 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) (effective 1 January 2019) - ("Charities SORP FRS 102"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in pounds sterling and rounded to the nearest pound.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

There are no significant areas of judgement or estimation uncertainty.

1.2 Income

Income in relation to fees and Local Authority funding is recognised in the period in which the places for which the fees are charged or the funding is received are attended by the children.

Donations and grants are recognised when the charity has entitlement to the funds, the receipt is probable and the amount can be reliably measured. For donations this is usually on receipt. For grants this is usually when a formal offer is made in writing, unless the grant contains terms and conditions which must be met before the charity is entitled to the funds. Income from uniform sales is recognised when title of the goods transfers to the purchaser. Income from fundraising events is recognised when the event takes place.

1.3 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 settlement will be required and the amount required to settle the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Irrecoverable VAT is included. Expenditure is classified under headings that aggregate all costs related to that category. Support and governance costs have been allocated to the charity's one charitable activity.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies continued

1.4 Financial instruments

The charity only has financial instruments which are classified as basic financial instruments. Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the Statement of Financial Activities.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds can only be used for a specific purpose as specified by the donor.

1.6 Status

Little Pips Pre-School at The Camden Centre is an unincorporated charity registered with the Charity Commission in England and Wales. Its registered address is The Camden Centre, Unit 2, Market Square, Royal Victoria Place, Tunbridge Wells TN1 2SW.

2 Expenditure on charitable activities

	2024	2023
	£	£
<i>Activity: Pre-school education</i>		
Staff costs (see note 3)	182,186	131,208
Equipment and resources	3,714	3,191
Redecoration and fixtures	8,029	-
Hire of hall	43,400	33,183
Ofsted registration	220	220
<i>Support costs:</i>		
Administration	6,780	5,178
Telephone and computer costs	810	1,659
Utilities	130	346
Insurance	1,400	1,206
Advertising	107	-
Payroll services	1,859	1,280
<i>Governance:</i>		
Independent examination	2,124	2,040
	<u>250,759</u>	<u>179,511</u>

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

3 Staff costs and remuneration of key management personnel

	2024	2023
	£	£
Wages and salaries	176,381	129,445
Agency staff costs	1,474	-
Employer's National Insurance	1,722	-
Employer's pension contributions	2,609	1,763
	<u>182,186</u>	<u>131,208</u>

The average number of employees on a headcount basis was 14 (2023: 12). No employee received employee benefits in excess of £60,000 (2023: £Nil).

The key management personnel are considered to be the trustees. During the year, no trustees received any remuneration or benefits nor were reimbursed for any expenses in their capacity as trustees (2023: £Nil). Mrs A Johnson and Mrs F Harvey, trustees, were remunerated for their roles as teachers in the pre-school. Their aggregate remuneration, including employer's National Insurance and employer's pension contributions, was £49,100 (2023: £42,516).

4 Debtors

	2024	2023
	£	£
Fees receivable	898	705
Prepayments	1,508	1,508
Taxation and social security	-	1,142
	<u>2,406</u>	<u>3,355</u>

5 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,360	2,861
Other creditors	503	407
	<u>2,863</u>	<u>3,268</u>

Accruals and deferred income includes £Nil (2023: £597) in respect of deposits paid in advance by parents who have reserved a place for their children.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

6 Movement in funds

<i>Current year</i>	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Carried forward</i>
	£	£	£	£
Unrestricted funds	51,290	254,550	(250,037)	55,803
Restricted funds	-	722	(722)	-
	<u>51,290</u>	<u>255,272</u>	<u>(250,759)</u>	<u>55,803</u>
	<u><u>51,290</u></u>	<u><u>255,272</u></u>	<u><u>(250,759)</u></u>	<u><u>55,803</u></u>
<i>Prior year</i>	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Carried forward</i>
	£	£	£	£
Unrestricted funds	25,786	205,015	(179,511)	51,290
	<u>25,786</u>	<u>205,015</u>	<u>(179,511)</u>	<u>51,290</u>
	<u><u>25,786</u></u>	<u><u>205,015</u></u>	<u><u>(179,511)</u></u>	<u><u>51,290</u></u>

7 Analysis of net assets between funds

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total funds</i>	<i>Total funds</i>
	<i>2024</i>	<i>2024</i>	<i>2024</i>	<i>2023</i>
	£	£	£	£
Current assets	58,666	-	58,666	54,558
Creditors	(2,863)	-	(2,863)	(3,268)
	<u>55,803</u>	<u>-</u>	<u>55,803</u>	<u>51,290</u>
	<u><u>55,803</u></u>	<u><u>-</u></u>	<u><u>55,803</u></u>	<u><u>51,290</u></u>

In the previous year, there were no net assets representing restricted funds.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

8 Operating lease commitments

At 31 August 2024 the charity was committed to making the following payments under non-cancellable operating leases:

	2024	2023
	£	£
Buildings:		
Payable not later than one year	9,050	36,200
Payable later than one year but not later than five years	-	9,050
	<u>9,050</u>	<u>45,250</u>

In December 2024, the charity entered into new lease agreements for annual rentals totalling £36,200 and expiring in December 2027.

9 Related party transactions

The wife of Mr A Nailor, trustee, is employed by the charity as Deputy Manager and received remuneration, including employer's National Insurance and employer's pension contributions, of £17,960 during the year (2023: £15,157). There are no other related party transactions.

10 Post year end events

Subsequent to the balance sheet date, the charity is in the process of conversion to a Charitable Incorporated Organisation.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Trustees of Little Pips Pre-School at The Camden Centre

I report to the trustees on my examination of the accounts of Little Pips Pre-School at The Camden Centre ('the Charity') for the year ended 31 August 2024.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Lindeyer Francis Ferguson Ltd

James Mathieson FCA

Lindeyer Francis Ferguson Limited

Chartered Accountants

North House

198 High Street

Tonbridge

Kent TN9 1BE

Dated: 27/03/25

Little Pips Pre-School at The Camden Centre

England & Wales - Charity number 1139360

Accounts

Charity number: 1139360

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT AND UNAUDITED
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 AUGUST 2023

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

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LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2023

Trustees	Mr A Nailor (Chair) Mrs A Gilbert Mrs F Harvey Miss P Anderson (resigned 30 November 2022) Mrs A Johnson
Charity registered number	1139360
Principal office	The Camden Centre Unit 2 Market Square Royal Victoria Place Tunbridge Wells TN1 2SW
Independent examiner	A S Healey FCA CTA DChA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report together with the financial statements of Little Pips Pre-School at The Camden Centre (the charity) for the year ended 31 August 2023. The Trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and 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) (Charities SORP (FRS 102)). The Legal and Administrative information on page 1 forms part of this report.

Structure, governance and management

Constitution

The Barna-Bus Pre School originally operated under the umbrella of the Church of England. Under a constitution adopted on 12 October 2010 and following its registration as a charity on 19 December 2010, from 1 January 2011 the Pre School commenced as a separate entity with Free Early Education Entitlement funds and a donation from the Parish Church of St Barnabas in Tunbridge Wells, Kent. An updated constitution was signed 30 September 2019. The charity relocated in January 2020 and changed its name to Little Pips Pre-School at The Camden Centre and the constitution was updated at that date.

Method of appointment or election of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

Objectives and activities

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The aims of the pre-school as set out in the Constitution are 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 and 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;
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Activities for achieving objectives

The Pre-School offers a learning environment which covers all areas of learning and development as set out in the Statutory Framework for the Early Years Foundation Stage (EYFS) which sets the standard for learning and development and care for children 0 to 5 years. We support the children and families for the transition to Reception Class and maintain close links with local primary schools.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

Achievements and performance

September 2022 – The uptake of pre-school places in term one was better than previous years. After school club continued to be popular with all but one session per week being full from the beginning of the year. Staff numbers had stabilised and as interest in after school club grew it was felt necessary to recruit another member of staff solely to help with those children.

Little Pips had a difficult time with a problem with the roof in the office and in the children's room. This caused lots of damage to resources and inconvenience for us. Because of this problem the landlord agreed to reduce our rent for four months.

October / November 2022 - The financial situation is stable at this present time. Salary proposal put forward for all members of the Committee in preparation for April.

- Holiday Club was progressing very well.
- AGM took place in November, and it was Pippa's last meeting as a Committee member.
- It was agreed that the Pre-school was going to be decorated in July (hallway and toilets).
- During this period Little Pips employed three more members of the staff.

December 2022 – Always a busy month and exciting time for the children. After School club has increased to an average of 10 children each afternoon. The percentage of occupancy at this time was 85%.

January 2023 – The Committee agreed to review and increase staff salaries for April. This decision was made based on affordability, length of service, qualifications, performance, responsibility and skills. It was agreed that staff were going to get paid additionally for two hours for doing paper work from home (monthly).

February / March 2023– Due to the increased number of children, we recruited two new staff members, one for After school club and another for Pre-school.

April/ May 2023- Finances are stable and building a good cash reserve. Roof work in progress. Members of staff have increased hours to allow us to expand the after-school club spaces.

June / July 2023 – Finances were considered to be in good order. Committee discussed the need of hiring a small room for the office to allow for expansion, as we were nearly full and were having to turn children away. The academic year ended with a Leavers ceremony in the main hall of the Camden centre, with many families attending to say farewell to the 32 children leaving to go to school in September. The year ended on a positive note. The new term ahead held promise of a healthy take up of places, much interest in places and a settled staff team.

Children

The 2022/2023 academic year started with 42 children on roll, 10 of which had taken up free education for two-year olds and 26 children were in receipt of free entitlement for three- and four-year olds. This year had a reasonable take up of chargeable sessions.

30 hours Free Education

In total 15 children accessed the scheme across the year.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023

Staff

All staff returned in September 2022 and Little Pips employed a new staff member to work with the After School scheme.

Transitions

32 children left us to start Reception class in September 2022. The relevant paperwork and phone calls to support these transitions to local schools took place as usual.

Financial

The beginning of the financial year was promising as take-up of spaces was better than average for the time of year.

SEND (Special Education Needs and Disability)

Support and intervention have continued across the year for those children identified with additional needs.

Financial review

During the year under review the charity made a surplus of £25,504, compared with a surplus of £14,368 in the previous financial period. Total income for the year was £205,015 (2022: £162,027) and included £145 (2022: £3,997) from donations and grants. Total expenditure was £179,511 (2022: £147,659).

Reserves policy

The charity's unrestricted free reserves at 31 August 2023 were £51,290 (2022: £25,786). The trustees consider that the charity needs to hold sufficient reserves to meet its running costs for 3 months which is estimated to be £33,000.

A financial plan was drawn up within the last financial year which included promoting the extended opening hours and wrap around care during holidays and after school for children up to the age of seven. The fees for all services have increased, along with funding rates, which will continue to generate a good income.

Post year end the position has improved further as the number of children enrolled has continued to increase and there is already waiting list in place for September 2024. This has resulted in a more stable financial position and the charity continues to build reserves.

This report was approved by the trustees on18/06/2024..... and signed on their behalf by:



.....
Mrs A Johnson
Trustee

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Trustees of Little Pips Pre-School at The Camden Centre

I report to the trustees on my examination of the accounts of Little Pips Pre-School at The Camden Centre ('the Charity') for the year ended 31 August 2023.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

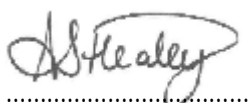
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



.....

Amy Healey FCA CTA DChA
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Dated: 18 June 2024

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>	<i>Total funds 2022</i>
Note	£	£	£
Income from:			
Donations and grants	145	145	3,997
Charitable activities			
Fees, Local Authority funding and after-school clubs	203,899	203,899	157,263
Other trading activities			
Fundraising events and uniform sales	124	124	763
Investments			
Bank interest receivable	-	-	4
Other income	847	847	-
	<u>205,015</u>	<u>205,015</u>	<u>162,027</u>
Expenditure on:			
Charitable activities	2 179,511	179,511	147,659
	<u>25,504</u>	<u>25,504</u>	<u>14,368</u>
Net income and net movement in funds			
Total funds brought forward	25,786	25,786	11,418
Total funds carried forward	6 <u>51,290</u>	<u>51,290</u>	<u>25,786</u>

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

BALANCE SHEET

AS AT 31 AUGUST 2023

	Note	£	2023 £	£	2022 £
Current assets:					
Debtors	4	3,355		9,185	
Cash at bank and in hand		51,203		19,062	
		<u>54,558</u>		<u>28,247</u>	
Creditors: amounts falling due within one year					
	5	<u>(3,268)</u>		<u>(2,461)</u>	
Net current assets			51,290		25,786
Total net assets			<u>51,290</u>		<u>25,786</u>
The funds of the charity:					
Unrestricted funds	6		51,290		25,786
			<u>51,290</u>		<u>25,786</u>

The financial statements were approved by the Board of Trustees on and signed on their behalf by:



.....
Mrs A Johnson
Trustee

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and 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) (effective 1 January 2019) - ("Charities SORP FRS 102"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in pounds sterling and rounded to the nearest pound.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

There are no significant areas of judgement or estimation uncertainty.

1.2 Income

Income in relation to fees and Local Authority funding is recognised in the period in which the places for which the fees are charged or the funding is received are attended by the children.

Donations and grants are recognised when the charity has entitlement to the funds, the receipt is probable and the amount can be reliably measured. For donations this is usually on receipt. For grants this is usually when a formal offer is made in writing, unless the grant contains terms and conditions which must be met before the charity is entitled to the funds. Income from uniform sales is recognised when title of the goods transfers to the purchaser. Income from fundraising events is recognised when the event takes place.

1.3 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 settlement will be required and the amount required to settle the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Irrecoverable VAT is included. Expenditure is classified under headings that aggregate all costs related to that category. Support and governance costs have been allocated to the charity's one charitable activity.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies continued

1.4 Financial instruments

The charity only has financial instruments which are classified as basic financial instruments. Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the Statement of Financial Activities.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds can only be used for a specific purpose as specified by the donor.

1.6 Status

Little Pips Pre-School at The Camden Centre is an unincorporated charity registered with the Charity Commission in England and Wales. Its registered address is The Camden Centre, Unit 2, Market Square, Royal Victoria Place, Tunbridge Wells TN1 2SW.

2 Expenditure on charitable activities

	2023	2022
	£	£
<i>Activity: Pre-school education</i>		
Staff costs (see note 3)	131,208	95,877
Equipment and resources	3,191	4,920
Hire of hall	33,183	36,244
Ofsted registration	220	220
<i>Support costs:</i>		
Administration	5,178	2,317
Telephone and computer costs	1,659	2,714
Utilities	346	617
Insurance	1,206	1,206
Payroll services	1,280	1,106
<i>Governance:</i>		
Independent examiner's fees:		
Independent examination	2,040	2,438
	<u>179,511</u>	<u>147,659</u>

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

3 Staff costs and remuneration of key management personnel

	2023	2022
	£	£
Wages and salaries	129,445	94,693
Employer's National Insurance	-	-
Employer's pension contributions	1,763	1,184
	<u>131,208</u>	<u>95,877</u>

The average number of employees on a headcount basis was 12 (2022: 10). No employee received employee benefits in excess of £60,000 (2022: Nil).

The key management personnel are considered to be the trustees. During the year, no trustees received any remuneration or benefits nor were reimbursed for any expenses in their capacity as trustees (2022: £Nil). Mrs A Johnson and Mrs F Harvey, trustees, were remunerated for their role as a teacher in the pre-school. Their aggregate remuneration, including employer's National Insurance and employer's pension contributions, was Ms A Johnson £30,783 (2022: £27,384) and Mrs F Harvey £11,733 (2022: £10,805).

4 Debtors

	2023	2022
	£	£
Fees receivable	705	831
Prepayments	1,508	1,508
Taxation and social security	1,142	6,846
	<u>3,355</u>	<u>9,185</u>

5 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	2,861	2,156
Other creditors	407	305
	<u>3,268</u>	<u>2,461</u>

Accruals and deferred income includes £597 (2022: £nil) of deposits paid in advance by parents who have reserved a place for their children in September 2023.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

6 Movement in funds

<i>Current year</i>	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Carried forward</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Unrestricted funds	25,786	205,015	(179,511)	51,290
	<u>25,786</u>	<u>205,015</u>	<u>(179,511)</u>	<u>51,290</u>
<i>Prior year</i>	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Carried forward</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Unrestricted funds	11,418	159,094	(144,726)	25,786
Restricted funds	-	2,933	(2,933)	-
	<u>11,418</u>	<u>159,094</u>	<u>(144,726)</u>	<u>25,786</u>

The restricted fund in the prior year related to a grant provided by Kent County Council to purchase resources. The grant was for £2,933 and was included in grants and donations. The full amount was spent last year and was included in expenditure on charitable activities.

7 Analysis of net assets between funds

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total funds</i>	<i>Total funds</i>
	<i>2023</i>	<i>2023</i>	<i>2023</i>	<i>2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Current assets	54,558	-	54,558	28,247
Creditors	(3,268)	-	(3,268)	(2,461)
	<u>51,290</u>	<u>-</u>	<u>51,290</u>	<u>25,786</u>

In the previous year, restricted funds of £Nil were held in current assets.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

8 Operating lease commitments

At 31 August 2023 the charity was committed to making the following payments under non-cancellable operating leases:

	2023	2022
	£	£
Buildings:		
Payable not later than one year	36,200	36,200
Payable later than one year but not later than five years	9,050	45,250
	<u> </u>	<u> </u>

9 Related party transactions

The wife of Mr A Nailor, trustee, is employed by the charity as Deputy Manager and received remuneration, including employer's National Insurance and employer's pension contributions, of £15,157 during the year (2022: £10,721). There are no other related party transactions.

10 Post year end events

Following the year end the trustees' have made the decision to become a Charitable Incorporated Organisation. This is subject to the Charity Commission approving the application.

Little Pips Pre-School at The Camden Centre

England & Wales - Charity number 1139360

Accounts

Charity number: 1139360

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT AND UNAUDITED
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 AUGUST 2022

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

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LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2022

Trustees	Mr A Nailor (Chair) (appointed 10 November 2021) Mrs A Gilbert (appointed 10 November 2021) Mrs F Harvey Miss P Anderson (resigned 30 November 2022) Mrs A Johnson (appointed 1 June 2021)
Charity registered number	1139360
Principal office	The Camden Centre Unit 2 Market Square Royal Victoria Place Tonbridge Wells TN1 2SW
Independent examiner	A S Healey FCA CTA DChA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report together with the financial statements of Little Pips Pre-School at The Camden Centre (the charity) for the year ended 31 August 2022. The Trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and 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) (Charities SORP (FRS 102)). The Legal and Administrative information on page 1 forms part of this report.

Structure, governance and management

Constitution

The Barna-Bus Pre School originally operated under the umbrella of the Church of England. Under a constitution adopted on 12 October 2010 and following its registration as a charity on 19 December 2010, from 1 January 2011 the Pre School commenced as a separate entity with Free Early Education Entitlement funds and a donation from the Parish Church of St Barnabas in Tunbridge Wells, Kent. An updated constitution was signed 30 September 2019. The charity relocated in January 2020 and changed its name to Little Pips Pre-School at The Camden Centre and the constitution was updated at that date.

Method of appointment or election of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

Objectives and activities

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The aims of the pre-school as set out in the Constitution are 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 and 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;
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Activities for achieving objectives

The Pre-School offers a learning environment which covers all areas of learning and development as set out in the Statutory Framework for the Early Years Foundation Stage (EYFS) which sets the standard for learning and development and care for children 0 to 5 years. We support the children and families for the transition to Reception Class and maintain close links with local primary schools.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

Achievements and performance

September 2021 – The uptake of pre-school places in term one was slightly better than average. The launch of after school club went well, there was a good amount of interest from the beginning, which gradually grew. Staff numbers had stabilised and as interest in after school club grew it was felt necessary to recruit another member of staff solely to help with those children.

October 2021- The Committee were offered a resolution by Max Horgan from Tunbridge Wells Borough Council (Landlord) in relation to the unpaid rental invoices, as follows:

“The council will draw down the deposit in order to clear three months of rental arrears. This is on the strict understanding that you will pay off the remaining rental arrears by 1st March 2022 and all future rental invoices on time and in full. The new lease granted will not have a rent deposit due therefore you will not need to replenish the three months deposit.”

Following clarification of the suggested arrangements with regard to the remaining arrears the Committee confirmed by email that they were happy to agree to this. A new lease was drawn up by the Landlord.

November 2021 - The financial situation is stable at this present time.

Staffing issues have been very difficult over the past weeks and months. Staff have been recruited, but left after a short period of time.

Covid has been a problem, particularly over the past two months with staff having to self-isolate following positive results. Despite this the setting remained open we were able to maintain the ratios as some children were off due to COVID.

December 2021 – Always a busy month and exciting time for the children.

After School club has increased to an average of 10 children each afternoon.

January 2022 saw the resignation of one long serving member of staff following maternity leave with another the following month. An advertisement was placed to recruit one part-time and one full-time staff member.

February / March 2022 – Due to the increased number of children, we recruited two new staff members one for After school club and another for Pre-school. One of the staff members who had resigned the previous month took up the part-time position.

April/ May 2022 – OFSTED Inspection was carried out, achieving a rating of Good. This is the first inspection since The Barna-bus Pre-School closed and Little Pips moved to the Camden Centre.

OFSTED described Little Pips practitioners as ‘ambitious and dedicated to all children and their families’.

The inspector stated that the curriculum is planned to help children make progress and she praised the quality of education being provided, indoors and outdoors.

It is important to mention that Little Pips Pre-School’s staff has worked very hard to achieve a rating of Good.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

A further inspection will be carried out at least once within a six-year window from the date of this inspection.

June / July 2022 – Finances were considered to be in good order.

The Committee agreed to review and increase staff salaries. This decision was made based on affordability, length of service, qualifications, performance, responsibility and skills.

After school club was progressing very well.

The academic year ended at Dunorlan Park, Tunbridge Wells, with many families attending to say farewell to the 21 children leaving to go to school in September.

The year ended on a positive note. The new term ahead held promise of a healthy take up of places, much interest in further places and a settled staff team.

Children

The 2021 academic year started with 37 children on roll, 8 of which had taken up free education for two-year olds and 20 children were in receipt of free entitlement for three- and four-year olds. This year had a much greater take up of chargeable sessions than previous years, helped in part by the business being able to stay open for longer hours and 48 weeks of the year.

30 hours Free Education

In total 13 children accessed the scheme across the year.

Staff

All staff returned in September 2022 with no more Covid restrictions. A new staff member joined to the team as our children's numbers increased.

Transitions

21 children left us to start Reception class in September 2021. The relevant paperwork and phone calls to support these transitions to local schools took place as usual.

Financial

The beginning of the financial year was promising as take-up of spaces was better than average for the time of year.

SEND (Special Education Needs and Disability)

Support and intervention has continued across the year for those children identified with additional needs.

Financial review

During the year under review the charity made a surplus of £14,368, compared with a loss of £8,101 in the previous financial period. Total income for the year was £162,027 (2021: £127,320) and included £3,997 (2021: £7,005) from donations and grants. Total expenditure was £147,659 (2021: £135,421).

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

Reserves policy

The charity's unrestricted free reserves at 31 August 2022 were £25,786 (2021: £11,418). The trustees consider that the charity needs to hold sufficient reserves to meet its running costs for 3 months which is estimated to be £33,000. The trustees are working towards this target.

A financial plan was drawn up within the last financial year which included promoting the extended opening hours and wrap around care during holidays and after school for children up to the age of seven. The fees for all services have increased, along with funding rates, which will continue to generate a good income.

Post year end the position has improved further as the number of children enrolled has continued to increase and there is already waiting list in place for September 2023. This has resulted in a more stable financial position and the charity has begun to re-build reserves.

This report was approved by the trustees on 18 May 2023 and signed on their behalf by:

Mrs A Johnson
Trustee

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Trustees of Little Pips Pre-School at The Camden Centre

I report to the trustees on my examination of the accounts of Little Pips Pre-School at The Camden Centre ('the Charity') for the year ended 31 August 2022.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Amy Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Dated: 22 May 2023

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and grants		1,064	2,933	3,997	7,005
Charitable activities					
Fees, Local Authority funding and after-school clubs		157,263	-	157,263	119,880
Other trading activities					
Fundraising events and uniform sales		763	-	763	424
Investments					
Bank interest receivable		4	-	4	11
		<u>159,094</u>	<u>2,933</u>	<u>162,027</u>	<u>127,320</u>
Expenditure on:					
Charitable activities	2	<u>144,726</u>	<u>2,933</u>	<u>147,659</u>	<u>135,421</u>
Net income/ (expenditure) and net movement in funds		14,368	-	14,368	(8,101)
Total funds brought forward		11,418	-	11,418	19,519
Total funds carried forward	6	<u><u>25,786</u></u>	<u><u>-</u></u>	<u><u>25,786</u></u>	<u><u>11,418</u></u>

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

BALANCE SHEET

AS AT 31 AUGUST 2022

	Note	£	2022 £	£	2021 £
Current assets:					
Debtors	4	9,185		10,427	
Cash at bank and in hand		19,062		15,399	
		<u>28,247</u>		<u>25,826</u>	
Creditors: amounts falling due within one year	5	(2,461)		(14,408)	
Net current assets			25,786		11,418
Total net assets			<u>25,786</u>		<u>11,418</u>
The funds of the charity:	6				
Unrestricted funds			25,786		11,418
			<u>25,786</u>		<u>11,418</u>

The financial statements were approved by the Board of Trustees on 18 May 2023 and signed on their behalf by:

Mrs A Johnson
Trustee

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and 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) (effective 1 January 2019) - ("Charities SORP FRS 102"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in pounds sterling and rounded to the nearest pound.

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

There are no significant areas of judgement or estimation uncertainty.

1.2 Income

Income in relation to fees and Local Authority funding is recognised in the period in which the places for which the fees are charged or the funding is received are attended by the children.

Donations and grants are recognised when the charity has entitlement to the funds, the receipt is probable and the amount can be reliably measured. For donations this is usually on receipt. For grants this is usually when a formal offer is made in writing, unless the grant contains terms and conditions which must be met before the charity is entitled to the funds. Income from uniform sales is recognised when title of the goods transfers to the purchaser. Income from fundraising events is recognised when the event takes place.

1.3 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 settlement will be required and the amount required to settle the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Irrecoverable VAT is included. Expenditure is classified under headings that aggregate all costs related to that category. Support and governance costs have been allocated to the charity's one charitable activity.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies continued

1.4 Financial instruments

The charity only has financial instruments which are classified as basic financial instruments. Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the Statement of Financial Activities.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds can only be used for a specific purpose as specified by the donor.

1.6 Status

Little Pips Pre-School at The Camden Centre is an unincorporated charity registered with the Charity Commission in England and Wales. Its registered address is The Camden Centre, Unit 2, Market Square, Royal Victoria Place, Tunbridge Wells TN1 2SW.

2 Expenditure on charitable activities

	2022	2021
	£	£
<i>Activity: Pre-school education</i>		
Staff costs (see note 3)	95,877	87,424
Equipment and resources	4,920	2,506
Hire of hall	36,244	36,200
Ofsted registration	220	220
<i>Support costs:</i>		
Administration	3,793	2,519
Telephone	1,238	1,392
Utilities	617	920
Insurance	1,206	1,144
Payroll services	1,106	1,206
<i>Governance:</i>		
Independent examiner's fees:		
Independent examination	2,438	1,890
	147,659	135,421
	147,659	135,421

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

3 Staff costs and remuneration of key management personnel

	2022	2021
	£	£
Wages and salaries	94,693	86,029
Employer's National Insurance	-	177
Employers Pension cost	1,184	1,218
	<u>95,877</u>	<u>87,424</u>

The average number of employees on a headcount basis was 10 (2021: 10). No employee received employee benefits in excess of £60,000 (2021: Nil).

The key management personnel are considered to be the trustees. During the year, no trustees received any remuneration or benefits nor were reimbursed for any expenses in their capacity as trustees (2021: £Nil). Mrs A Johnson and Mrs F Harvey, trustees, were remunerated for their role as a teacher in the pre-school. Their aggregate remuneration, including employer's National Insurance and employer's pension contribution was Miss Anderson £Nil (2021: £19,759), Ms A Johnson £27,384 (2021: £7,697) and Mrs F Harvey £10,805 (2021: £9,168).

4 Debtors

	2022	2021
	£	£
Fees receivable	831	469
Prepayments	1,508	1,508
Taxation and social security	6,846	8,450
	<u>9,185</u>	<u>10,427</u>

5 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	2,156	13,825
Other creditors	305	583
	<u>2,461</u>	<u>14,408</u>

In the prior year there was deferred income relating to funding from Kent County Council for the Autumn term of £10,567. In 2022 there was no deferred income.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

6 Movement in funds

<i>Current year</i>	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Carried forward</i>
	£	£	£	£
Unrestricted funds	11,418	159,094	(144,726)	25,786
Restricted Fund	-	2,933	(2,933)	-
	<u>11,418</u>	<u>162,027</u>	<u>(147,659)</u>	<u>25,786</u>

The restricted fund relates to a grant provided by Kent County Council to purchase resources. The grant was for £2,933 and the full amount was spent within the year.

<i>Prior year</i>	<i>Brought forward</i>	<i>Income</i>	<i>Expenditure</i>	<i>Carried forward</i>
	£	£	£	£
Unrestricted funds	18,756	127,320	(134,658)	11,418
Restricted funds	763	-	(763)	-
	<u>19,519</u>	<u>127,320</u>	<u>(134,658)</u>	<u>11,418</u>

7 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Current assets	28,247	-	28,247	25,826
Creditors	(2,461)	-	(2,461)	(14,408)
	<u>25,786</u>	<u>-</u>	<u>25,786</u>	<u>11,418</u>

In the previous year restricted funds of £Nil were held in current assets.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

8 Operating lease commitments

At 31 August 2022 the charity was committed to making the following payments under non-cancellable operating leases:

	2022	2021
	£	£
Buildings:		
Payable not later than one year	36,200	36,200
Payable later than one year but not later than five years	45,250	81,450
	<u> </u>	<u> </u>

9 Related party transactions

The wife of Mr A Nailor, trustee (appointed in January 2022), is employed by the charity as Deputy Manager and received remuneration of £10,721 during the financial year 2022. There are no other related party transactions.

Little Pips Pre-School at The Camden Centre

England & Wales - Charity number 1139360

Accounts

Charity number: 1139360

**LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE
(FORMERLY THE BARNA-BUS PRE SCHOOL)**

**TRUSTEES' REPORT AND UNAUDITED
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 AUGUST 2021**

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

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LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2021

Trustees	Mr A Nailor (Chair) (appointed 10 November 2021) Mrs A Gilbert (appointed 10 November 2021) Mrs F Harvey Miss P Anderson Mrs V McAllister (appointed 10 November 2020, resigned 31 August 2021) Mrs A Johnson (appointed 1 June 2021) Miss L Donnelly (resigned 10 November 2020)
Charity registered number	1139360
Principal office	The Camden Centre Unit 2 Market Square Royal Victoria Place Tonbridge Wells TN1 2SW
Independent examiner	A S Healey FCA CTA DChA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report together with the financial statements of Little Pips Pre-School at The Camden Centre (the charity) for the year ended 31 August 2021. The Trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and 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) (Charities SORP (FRS 102)). The Legal and Administrative information on page 1 forms part of this report.

Structure, governance and management

Constitution

The Barna-Bus Pre School originally operated under the umbrella of the Church of England. Under a constitution adopted on 12 October 2010 and following its registration as a charity on 19 December 2010, from 1 January 2011 the Pre School commenced as a separate entity with Free Early Education Entitlement funds and a donation from the Parish Church of St Barnabas in Tunbridge Wells, Kent. An updated constitution was signed 30 September 2019. The charity relocated in January 2020 and changed its name to Little Pips Pre-School at The Camden Centre and the constitution was updated at that date.

Method of appointment or election of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

Objectives and activities

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

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- (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;
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Activities for achieving objectives

The Pre-School offers a learning environment which covers all areas of learning and development as set out in the Statutory Framework for the Early Years Foundation Stage (EYFS) which sets the standard for learning and development and care for children 0 to 5 years. We support the children and families for the transition to Reception Class and maintain close links with local primary schools.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

Achievements and performance

September 2020 – The year started slowly. Confidence was increasing amongst parents and carers, but some children still did not return following the relaxation of COVID restrictions. We had remained open since our return in June 2020 and had maintained contact with the existing children throughout and it was very exciting to see the children return. We had a number of new children who began to settle in well.

Parents and carers were unable to enter the building and the children were so brave to enter a new place without their support. The staff team met the challenge well, providing emotional and physical reassurance to each and every child. Staff numbers were decreased by one practitioner who was on Maternity Leave.

The Camden Centre remained closed and Little Pips was the only tenant and there was no entry to the public.

October/November 2020 – take up of places increased slowly. Sadly, the setting SENCO (Special Educational Needs Co-Ordinator) decided to resign to take up a position in a larger setting in the area. Longer hours and an increase in pay, together with the uncertainty of the future for Little Pips and the forthcoming retirement of the Manager led to the decision. The workload was to be shared by the Manager and Deputy Manager.

December 2020 – Always a busy month and an exciting time for the children. Two staff were due to start their Maternity Leave in the coming weeks and positions were advertised for Maternity Cover with little response.

January 2021 – This month brought Covid into the pre-school and late January the setting was closed for ten days. A new member for the team was recruited full time to cover one practitioner.

The landlord advised that it was necessary to charge the setting VAT in the rent each month and that a new lease would be drawn up. The VAT aspect had not originally been included and it was agreed that this element would be part of the existing total amount payable each month.

February 2021 – The weather became difficult and with the absence of The Manager the staff team managed to provide a caring, warm and stimulating environment for the children. Numbers increased further. The Deputy Manager commenced her Maternity Leave and now Little Pips had a challenge to meet the requirements of ratio and experience plus managing the increasing need for SENCO support.

March/ April/May – Returning from Maternity Leave a long-term member of the team took up the position of Maternity Cover for Deputy Manager/SENCO. This appointment enabled Little Pips to address the increasing need to identify and support the children who had joined Little Pips.

Finally, a replacement for the retiring Manager was found. A person known to Little Pips for a number of years, with previous SENCO experience, an understanding of the ethos of the setting plus the passion to keep the setting going for the many children who need its services. Our original SENCO who left us in November 2020 returned. Following a “baptism of fire” induction and support from the outgoing Manager and lots of encouragement from the existing staff team, the new Manager was in position.

June/July 2021 – Across the year the cash flow had been closely monitored as this was a critical time for Little Pips. Little Pips' Sustainability Officer advised the Manager to advise parents that the setting would close. It was becoming increasingly difficult to find the rental payments each month. However, the Manager and the Trustees

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

did not accept defeat. A Financial Recovery Plan was devised which aimed at increasing income and reducing expenditure, plus managing staff absence, training, welfare and support. It was felt that an increase in fees in September 2021 was appropriate at this time. The need to address the rent arrears was paramount and discussions with the landlord began. It was also recognised that much more advertising around the setting was crucial.

The academic year ended at Dunorlan Park, Tunbridge Wells, with many families attending to say farewell to the children leaving to go to school in September.

August 2021 – Holiday Play Club ran throughout the month. Much advertising around the town was undertaken, but uptake was low and slow. The decision was taken to carry on with the scheme despite the low numbers and current staff would run the scheme. As awareness of the Club increased numbers would follow.

The year ended on a positive note. The new term ahead held promise of a healthy take up of places, much interest in place and a settled staff team. Little Pips was not going to close.

Children

The 2020 academic year started with 32 children on roll, 6 of which had taken up free education for two year olds and 26 children were in receipt of free entitlement for three and four year olds.

30 hours Free Education

In total 12 children accessed the scheme across the year, four of these children “stretched” the funding across the 48 weeks of the year.

Staff

All staff returned in September 2020 with fewer Covid restrictions. During the academic year there were several changes with two members taking maternity leave, one returning from maternity leave, one resignation and subsequent return, one temporary contract and the retirement of the Manager.

Transitions

20 children left us to start Reception class in September 2021. The relevant paperwork and phone calls to support these transitions to local schools took place as usual.

Financial

The beginning of the financial year was uncertain as take up of spaces was low and the charity was three months behind with rental payments. It was unclear how long we could continue as the reduced income left a shortfall. However, child numbers gradually grew enough to generate sufficient income to meet the monthly running costs.

SEND (Special Education Needs and Disability)

Support and intervention has continued across the year for those children identified with additional needs.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

Financial review

During the year under review the charity made a loss of £8,101, compared with a loss of £2,180 in the previous financial period. Total income for the year was £127,320 (2020: £127,572) and included £7,005 (2020: £16,277) of donations and COVID19 business support grants. Total expenditure was £135,421 (2020: £129,752).

Reserves policy

The charity's unrestricted reserves at 31 August 2021 were £11,418 (2020: £18,756). The charity's free reserves at the year end were £11,418 (2020: £9,706). The trustees consider that the charity needs to hold sufficient reserves to meet its running costs for 3 months which is estimated to be £33,000. The trustees are working towards meeting this target and have plans in place to improve this.

A financial plan was drawn up within the last financial year which included promoting the extended opening hours and wrap around care during holidays and after school for children up to the age of seven. The hourly rate for pre-school sessions was also increased from £6.50 to £7.00. A lot of marketing took place over the summer and the take up of places for September 2021 was good.

Post year end the position has improved as the number of children enrolled has increased and there is now a waiting list in place for September 2022. This has resulted in a more stable financial position and the charity has begun to re-build reserves.

This report was approved by the trustees on 14th June 2022..... and signed on their behalf by:



.....
Mrs A Johnson
Trustee

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Trustees of Little Pips Pre-School at The Camden Centre
(Formerly The Barna-Bus Pre School)

I report to the trustees on my examination of the accounts of Little Pips Pre-School at The Camden Centre ('the Charity') for the year ended 31 August 2021.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



.....
Amy Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Dated: 20 June 2022

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE
(FORMERLY THE BARNA-BUS PRE SCHOOL)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021


	Note	2021 £	2020 £
Income from:			
Donations and grants		7,005	16,277
Charitable activities			
Fees, Local Authority funding and after-school clubs		119,880	110,812
Other trading activities			
Fundraising events and uniform sales		424	442
Investments			
Bank interest receivable		11	41
		<u>127,320</u>	<u>127,572</u>
Expenditure on:			
Charitable activities	2	<u>135,421</u>	<u>129,752</u>
Net expenditure and net movement in funds		(8,101)	(2,180)
Total funds brought forward		19,519	21,699
Total funds carried forward		<u><u>11,418</u></u>	<u><u>19,519</u></u>

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE
(FORMERLY THE BARNA-BUS PRE SCHOOL)

BALANCE SHEET
AS AT 31 AUGUST 2021

	Note	£	2021 £	£	2020 £
Debtors: amounts due in more than one year:					
Rent deposit			-		9,050
Current assets:					
Debtors	4	10,427		1,508	
Cash at bank and in hand		15,399		11,708	
		<u>25,826</u>		<u>13,216</u>	
Creditors: amounts falling due within one year					
	5	<u>(14,408)</u>		<u>(2,747)</u>	
Net current assets			11,418		10,469
Total net assets			<u>11,418</u>		<u>19,519</u>
The funds of the charity:					
Unrestricted funds	7		11,418		18,756
Restricted funds			-		763
			<u>11,418</u>		<u>19,519</u>

The financial statements were approved by the Board of Trustees on 14/06/2022 and signed on their behalf by:


.....
Mrs A Johnson
Trustee

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE (FORMERLY THE BARNA-BUS PRE SCHOOL)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and 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) (effective 1 January 2019) - ("Charities SORP FRS 102"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in pounds sterling and rounded to the nearest pound.

The trustees are aware that the charity has made a loss in the year of which £8,101 which has reduced their available reserves to £11,418. Post year end the position has improved as the number of children enrolled has increased, and there is now a waiting list in place from September 2022. This has resulted in a more stable financial position and the charity has begun to re-build reserves. The trustees therefore consider that there are no material concerns in relation to going concern.

There are no significant areas of judgement or estimation uncertainty.

1.2 Income

Income in relation to fees and Local Authority funding is recognised in the period in which the places for which the fees are charged or the funding is received are attended by the children.

Donations and grants are recognised when the charity has entitlement to the funds, the receipt is probable and the amount can be reliably measured. For donations this is usually on receipt. For grants this is usually when a formal offer is made in writing, unless the grant contains terms and conditions which must be met before the charity is entitled to the funds. Income from uniform sales is recognised when title of the goods transfers to the purchaser. Income from fundraising events is recognised when the event takes place.

1.3 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 settlement will be required and the amount required to settle the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Irrecoverable VAT is included. Expenditure is classified under headings that aggregate all costs related to that category. Support and governance costs have been allocated to the charity's one charitable activity.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE (FORMERLY THE BARNA-BUS PRE SCHOOL)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1.4 Financial instruments

The charity only has financial instruments which are classified as basic financial instruments. Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the Statement of Financial Activities.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds can only be used for a specific purpose as specified by the donor.

1.6 Status

Little Pips Pre-School at The Camden Centre is an unincorporated charity registered with the Charity Commission in England and Wales. Its registered address is The Camden Centre, Unit 2, Market Square, Royal Victoria Place, Tunbridge Wells TN1 2SW.

2 Expenditure on charitable activities

	2021	2020
	£	£
<i>Activity: Pre-school education</i>		
Staff costs (see note 3)	87,424	91,382
Equipment and resources	2,506	8,320
Hire of hall	36,200	18,586
Ofsted registration	220	-
<i>Support costs:</i>		
Administration	2,519	4,410
Advertising	-	71
Telephone	1,392	1,294
Utilities	920	1,136
Insurance	1,144	1,165
Payroll services	1,206	1,152
<i>Governance:</i>		
Independent examiner's fees:		
Independent examination	1,890	2,236
	135,421	129,752
	135,421	129,752

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE (FORMERLY THE BARNA-BUS PRE SCHOOL)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

3	Staff costs and remuneration of key management personnel	2021 £	2020 £
	Wages and salaries	86,029	90,285
	Employer's National Insurance	177	-
	Employers Pension cost	1,218	1,097
		<u>87,424</u>	<u>91,382</u>

The average number of employees on a headcount basis was 10 (2020: 9). No employee received employee benefits in excess of £60,000 (2020: Nil).

The key management personnel are considered to be the trustees. During the year, no trustees received any remuneration or benefits nor were reimbursed for any expenses in their capacity as trustees (2020: Nil). Miss P Anderson, Mrs A Johnson and Mrs F Harvey, trustees, were remunerated for their role as a teacher in the pre-school. Their aggregate remuneration, including employer's National Insurance and employer's pension contribution was Miss Anderson £19,759 (2020: £24,032), Ms A Johnson £7,697 (2020: Nil) and Mrs F Harvey £9,168 (2020: Nil).

4	Debtors	2021 £	2020 £
	Fees receivable	469	-
	Prepayments	1,508	1,508
	Taxation and social security	8,450	-
		<u>10,427</u>	<u>1,508</u>

5	Creditors: amounts falling due within one year	2021 £	2020 £
	Taxation and social security	-	661
	Accruals and deferred income	13,825	1,836
	Other creditors	583	250
		<u>14,408</u>	<u>2,747</u>

Deferred income relates to funding from Kent County Council for the Autumn term and amounts to £10,567 (2020: £nil)

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE (FORMERLY THE BARNA-BUS PRE SCHOOL)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

6 Related partner transactions

During the year the charity paid £nil (2020: £1,217) for maintenance work to Mr D Nicholls, a close family member of Miss P Anderson, a trustee.

7 Movement in funds

<i>Current year</i>	Brought forward	Income	Expenditure and transfers	Carried forward
Unrestricted funds	18,756	127,320	(134,658)	11,418
Restricted Fund	763	-	(763)	-
	<u>19,519</u>	<u>127,320</u>	<u>(135,421)</u>	<u>11,418</u>

The restricted fund relates to a grant provided by Kent County Council to enhance the premises and the delivery of Free Early Education places. During the year £346 was this expensed. However the balance of £417 was not used in the required time frame and has been transferred to creditors to be repaid.

<i>Prior year</i>	Brought forward	Income	Expenditure	Carried forward
Unrestricted funds	21,699	126,295	(129,238)	18,756
Restricted funds	-	1,277	(514)	763
	<u>21,699</u>	<u>126,295</u>	<u>(129,238)</u>	<u>18,756</u>

8 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2021	2021	2021	2020
	£	£	£	£
Debtors due in more than one year	-	-	-	9,050
Current assets	25,826	-	25,826	13,216
Creditors	(14,408)	-	(14,408)	(2,747)
	<u>11,418</u>	<u>-</u>	<u>11,418</u>	<u>19,519</u>

In the previous year restricted funds of £763 were held in current assets.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE
(FORMERLY THE BARNA-BUS PRE SCHOOL)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

9 Operating lease commitments

At 31 August 2021 the charity was committed to making the following payments under non-cancellable operating leases:

	<i>2021</i>	<i>2020</i>
	<i>£</i>	<i>£</i>
Buildings:		
Payable not later than one year	36,200	36,200
Payable later than one year but not later than five years	81,450	114,633
	<u>117,650</u>	<u>150,833</u>

Little Pips Pre-School at The Camden Centre

England & Wales - Charity number 1139360

Accounts

Charity number: 1139360

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE
(FORMERLY THE BARNA-BUS PRE SCHOOL)

TRUSTEES' REPORT AND UNAUDITED
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 AUGUST 2020

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

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LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2020

Trustees	Mrs Victoria McAllister (Chair) (appointed 10 November 2020) Mrs Fiona Harvey Miss P Anderson Ms A Johnson (appointed 1 June 2021) Miss L Donnelly (resigned 10 November 2020)
Charity registered number	1139360
Principal office	The Camden Centre Unit 2 Market Square Royal Victoria Place Tunbridge Wells TN1 2SW
Independent examiner	A S Healey FCA CTA DChA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees present their annual report together with the financial statements of Little Pips Pre-School at The Camden Centre (the charity) for the year ended 31 August 2020. The Trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and 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) (Charities SORP (FRS 102)). The Legal and Administrative information on page 1 forms part of this report.

Structure, governance and management

Constitution

The Barna-Bus Pre School originally operated under the umbrella of the Church of England. Under a constitution adopted on 12 October 2010 and following its registration as a charity on 19 December 2010, from 1 January 2011 the Pre School commenced as a separate entity with Free Early Education Entitlement funds and a donation from the Parish Church of St Barnabas in Tunbridge Wells, Kent. An updated constitution was signed 30 September 2019. The charity relocated in January 2020 and changed its name to Little Pips Pre-School at The Camden Centre and the constitution was updated at that date.

Method of appointment or election of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

Objectives and activities

Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit.

The aims of the pre-school as set out in the Constitution are 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 and 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;
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

Activities for achieving objectives

The Pre-School offers a learning environment which covers all areas of learning and development as set out in the Statutory Framework for the Early Years Foundation Stage (EYFS) which sets the standard for learning and development and care for children 0 to 5 years. We support the children and families for the transition to Reception Class and maintain close links with local primary schools.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

Achievements and performance

Following negotiations with St Barnabas PC earlier in 2019 a revised four month rental was agreed from September to December 2019. The pre-school completed negotiations with Tunbridge Wells Borough Council to lease the first floor of The Camden Centre, a community centre in the heart of Tunbridge Wells town. In January 2020 we opened Little Pips Pre-School at the Camden Centre for five days a week, 8am to 5.30pm Monday to Friday for 48 weeks of the year. From that point on the pre-school no longer needed to pack away its resources and furniture and could leave all items out and ready for the children the following morning.

Performance overall has been maintained despite having to close following the first period of lock down, as a result of the COVID19 pandemic, from 20th March 2020. There was no requirement for places of children of key workers at that time. On 15th June 2020 the pre-school reopened after securing a licence from TWBC to be sole tenant of The Camden Centre.

During the closure, funding for children who would have attended was secured and appropriate use of the Job Retention Scheme was made to enable a small number of staff to be furloughed. The children and families continued to receive support and contact from the staff. All children were invited back to attend on a reduced timetable and approximately 50% of children returned. As confidence returned during the following weeks more children returned.

For the first time the Summer Holiday Play Scheme operated during August 2020 which was open to all children who were on roll during the previous term. Children from other schools and settings were unable to use the scheme due to the government restrictions during the pandemic.

Little Pips has taken account of all relevant government guidance to enable the setting to re-open together with the support of the Landlord, Tunbridge Wells Borough Council.

Children

The 2020 academic year started with 32 children on roll, 6 of which had taken up free education for two year olds and 26 children were in receipt of free entitlement for three and four year olds.

30 hours Free Education

In total 12 children accessed the scheme across the year, four of these children "stretched" the funding across the 48 weeks of the year.

Training

In the early part of the academic year, we were able to update Basic Safeguarding and First Aid Training to ensure staff were trained in the statutory skills required under the EYFS.

Staff

All staff transferred from The Barna-Bus to Little Pips in January 2020 after putting in much hard work to effectively make the move.

Activities

In the first few months of the academic year, "Singing with Ellie" continued but sadly due once again to restrictions this has been put on hold.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

Transitions

21 children left us to start Reception class in September 2020. The relevant paperwork and phone calls to support these transitions to local schools took place as usual.

Financial

The beginning of the financial year was uncertain as it was unclear whether we could continue as we needed a new venue. The cost of moving was significant and some of our reserves were used in order to secure the lease for 1st floor of The Camden Centre. The initial deposit made to Tunbridge Wells Borough Council of £9,050 used just under 50% of our reserves. The deposit was equal to four months rental and will be held by the landlord. A small grant from Kent County Council was also provided to purchase items for adjustments to the 1st floor, as reflected in restricted funds in note 7.

Following the move, the remainder of the financial year was very challenging with uncertainty with regard to funding but fortunately the government agreed to support Early Years Settings during the pandemic.

The Landlord also agreed to provide support during the enforced closure period.

Little Pips has also been able to take advantage of the Job Retention Scheme and the Discretionary Payment Scheme via the town council.

Fee income dropped significantly over the period from April to August 2020. The Holiday Play Scheme ran from the end of Term 6 to the end of the year but the anticipated income from children attending from Reception classes i.e., aged 4 and 5 years, was not to be, due to the restrictions.

A number of children already attending Little Pips did attend the Holiday Play Scheme, but the rates were greatly discounted as it was considered that children needed the continuity during the period of uncertainty and restrictions.

SEND (Special Education Needs and Disability)

Support and intervention has continued across the year for those children identified with additional needs.

Committee and Trustees

During the initial part of the financial year, there was good support from existing parents and other interested parties to support the move to the new premises. However, most did not sign up fully to be a Committee member or Trustee as their paperwork was not completed. Subsequently, every effort was made to recruit additional members but once again the paperwork failed to be completed despite continued prompting. There remains a low number of trustees and efforts continue to recruit more parents and others.

Financial review

During the year under review the charity made a loss of £2,180 compared with a surplus of £5,625 in the previous financial period. Total income for the year was £127,572 (2019: £124,141) and included £16,277 (2019: £64) of donations and grants from COVID19 business support grants and the Job Retention Scheme. Total expenditure was £129,752 (2019: £118,516) and the increase was due to higher rent costs for the new premises.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

Reserves policy

The charity's unrestricted reserves at 31 August 2020 were £18,756 (2019: £21,699). The reserves for the year include a rent deposit of £9,050 included within debtors due in more than one year. Therefore, the charity's free reserves at the year end were £9,706 (2019: £21,699). The trustees consider that the charity needs to hold sufficient reserves to meet its running costs for 3 months which is estimated to be £33,000. The trustees are working towards meeting this target and have plans in place to improve this.

A financial plan has been drawn up by the Trustees to address the financial loss which has been incurred both in the year and post year end. This includes, amongst other measures, the following:

- Marketing the setting as a Nursery and not a Pre-school.
- Promoting the opening hours of 8am to 5.30pm to encourage take up of places during, what are currently, extremely low occupancy rates. The aim is to increase occupancy during these times by 100% on current figures.
- Offering the Holiday Play Scheme more widely now that government restrictions have been reduced.
- Increasing the standard hourly rate fee by 8.33% which is equivalent to 50p.
- Offering out of school care for local schools. Market research has demonstrated that there is a need for out of school care as many local schools cannot offer additional places to the children in Reception classes. This will be offered from September 2021 and potentially could provide a further 25% increase on current weekly income.

The Trustees will be carefully monitoring the effects of these measures in order to address the current situation.

Change of name

The Barna-Bus Pre-School changed its name officially to Little Pips Pre-School at The Camden Centre. The Committee is now known as Little Pips Pre-School at The Camden Centre Committee. All relevant organisations have been advised.

The change of name and location has resulted in the setting being re-registered with OFSTED and the Registration number has also been changed. Meanwhile, the Charity Commission has confirmed that the charity number will remain unchanged.

Due to the changes, Kent County Council provided additional support to Little Pips as a newly registered setting.

COVID-19

The ongoing pandemic and restrictions have had an impact on Little Pips, mainly financially but also for the children who attend. Some children have never returned after the first lock down, others did not return fully until January 21. It has been the aim of the staff and committee to ensure the support and understanding for families and children during this time. The staff too have needed support and reassurance to return to normal working life. Some have had some considerable periods of time away from the setting and therefore additional work has needed to be undertaken by others, mainly the Manager, to ensure the continuation of the pre-school and availability of places for children in the local community.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020

The full impact both on the children and the finances of the pre-school is being monitored by the staff and committee.

Trustees' Responsibilities Statement

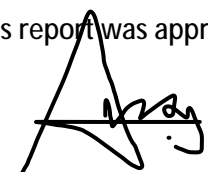
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 19-07-21 and signed on their behalf by:


.....
Ms A Johnson
Trustee

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the Trustees of Little Pips Pre-School at The Camden Centre
(Formerly The Barna-Bus Pre School)

I report to the trustees on my examination of the accounts of Little Pips Pre-School at The Camden Centre
(Formerly The Barna-Bus Pre School) ('the Charity') for the year ended 31 August 2020.

Responsibilities and basis of report

As the Charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

In my opinion, in order to enable a proper understanding of the accounts to be reached, attention should be drawn to note 1.1 regarding material uncertainties over going concern.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Amy Healey FCA CTA DChA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Dated: 18 August 2021

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE
(FORMERLY THE BARNA-BUS PRE SCHOOL)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

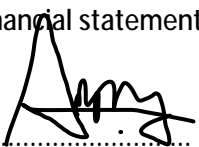
	Note	2020 £	2019 £
Income from:			
Donations and grants		16,277	64
Charitable activities			
Fees, Local Authority funding and after-school clubs		110,812	122,737
Other trading activities			
Fundraising events and uniform sales		442	1,318
Investments			
Bank interest receivable		41	22
		<u>127,572</u>	<u>124,141</u>
Expenditure on:			
Charitable activities	2	129,752	118,516
		<u>(2,180)</u>	<u>5,625</u>
Net (expenditure)/income and net movement in funds			
Total funds brought forward		21,699	16,074
		<u>19,519</u>	<u>21,699</u>
Total funds carried forward		<u><u>19,519</u></u>	<u><u>21,699</u></u>

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE
(FORMERLY THE BARNA-BUS PRE SCHOOL)

BALANCE SHEET
AS AT 31 AUGUST 2020

	Note	£	2020 £	£	2019 £
Debtors: amounts due in more than one year:					
Rent deposit			9,050		-
Current assets:					
Debtors	4	1,508		45	
Cash at bank and in hand		11,708		32,836	
			<u>13,216</u>	<u>32,881</u>	
Creditors: amounts falling due within one year					
	5	(2,747)		(11,182)	
Net current assets					
			10,469		21,699
Total net assets					
			<u>19,519</u>		<u>21,699</u>
The funds of the charity:					
Unrestricted funds			18,756		21,699
Restricted funds			763		-
			<u>19,519</u>		<u>21,699</u>

The financial statements were approved by the Board of Trustees on 19.07.21 and signed on their behalf by:


.....
Ms A Johnson
Trustee

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE (FORMERLY THE BARNA-BUS PRE SCHOOL)

NOTES TO THE FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 AUGUST 2020*

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and 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) (effective 1 January 2019) - ("Charities SORP FRS 102"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. In September 2019 the charity has relocated and changed its name from The Barna-Bus Pre School to Little Pips Pre-School at The Camden Centre.

The accounts are presented in pounds sterling and rounded to the nearest pound.

The trustees are aware that the charity has made a loss in 2020 of £2,180 which has reduced their available reserves. The charity's free reserves are £9,706 after taking account of the rent deposit of £9,050 (currently shown in debtors due in more than one year in note 4) for the new venue which will not be repaid until 2024.

Post year end the charity has continued to make losses and this is due to the low numbers of children enrolled and also the increase in rent for the new premises. As set out in note 9, the charity has significant financial commitments in relation to the rent.

A financial plan has been drawn up by the Trustees to address this and includes, marketing the setting as a Nursery and not a Pre-school, promoting the opening hours of 8am to 5.30pm to encourage take up of places, increasing the hourly rate fee by 50p and offering the Holiday Play Scheme. These measures aim to increase occupancy and fee income. In addition to this market research has demonstrated that there is a need for out of school care for local schools that can not offer additional places to the children in Reception Class. This is will be offered from September 2021 and potentially could provide a further 25% increase on current weekly income.

The trustees are confident that their continued actions will secure the future of the charity and that on this basis the charity is a going concern. However they acknowledge that at the balance sheet date a material uncertainty exists over the charity's going concern status.

There are no significant areas of judgement or estimation uncertainty.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE (FORMERLY THE BARNA-BUS PRE SCHOOL)

NOTES TO THE FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 AUGUST 2020*

1.2 Income

Income in relation to fees and Local Authority funding is recognised in the period in which the places for which the fees are charged or the funding is received are attended by the children.

Donations and grants are recognised when the charity has entitlement to the funds, the receipt is probable and the amount can be reliably measured. For donations this is usually on receipt. For grants this is usually when a formal offer is made in writing, unless the grant contains terms and conditions which must be met before the charity is entitled to the funds. Income from uniform sales is recognised when title of the goods transfers to the purchaser. Income from fundraising events is recognised when the event takes place.

1.3 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 settlement will be required and the amount required to settle the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Irrecoverable VAT is included. Expenditure is classified under headings that aggregate all costs related to that category. Support and governance costs have been allocated to the charity's one charitable activity.

1.4 Financial instruments

The charity only has financial instruments which are classified as basic financial instruments. Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the Statement of Financial Activities.

1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds can only be used for a specific purpose as specified by the donor.

1.6 Status

Little Pips Pre-School at The Camden Centre is an unincorporated charity registered with the Charity Commission in England and Wales. Its registered address is The Camden Centre, Unit 2, Market Square, Royal Victoria Place, Tunbridge Wells TN1 2SW.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE
(FORMERLY THE BARNA-BUS PRE SCHOOL)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

2	Expenditure on charitable activities	2020 £	2019 £
	<i>Activity: Pre-school education</i>		
	Staff costs (see note 3)	91,382	92,318
	Equipment and resources	8,320	9,163
	Hire of hall	18,586	7,476
	Ofsted registration	-	50
	<i>Support costs:</i>		
	Administration	4,410	2,932
	Advertising	71	-
	Telephone	1,294	1,540
	Utilities	1,136	1,401
	Insurance	1,165	1,120
	Payroll services	1,152	1,546
	<i>Governance:</i>		
	Independent examiner's fees:		
	Independent examination	2,236	970
		129,752	118,516
		129,752	118,516
3	Staff costs and remuneration of key management personnel	2020 £	2019 £
	Wages and salaries	90,285	91,132
	Employer's National Insurance	-	311
	Employers Pension cost	1,097	875
		91,382	92,318
		91,382	92,318

The average number of employees on a headcount basis was 9 (2019: 9). No employee received employee benefits in excess of £60,000 (2019: Nil).

The key management personnel are considered to be the trustees. During the year, no trustees received any remuneration or benefits nor were reimbursed for any expenses in their capacity as trustees (2019: Nil). Miss P Anderson, a trustee, was remunerated for her role as a teacher in the pre-school. Her aggregate remuneration, including employer's National Insurance and employer's pension contribution was £24,032 (2019: £18,381).

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE
(FORMERLY THE BARNA-BUS PRE SCHOOL)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

4 Debtors	2020 £	2019 £
Fees receivable	-	45
Prepayments	1,508	-
	<u>1,508</u>	<u>45</u>
	<u><u>1,508</u></u>	<u><u>45</u></u>
5 Creditors: amounts falling due within one year	2020 £	2019 £
Taxation and social security	661	325
Accruals and deferred income	1,836	10,701
Other creditors	250	156
	<u>2,747</u>	<u>11,182</u>
	<u><u>2,747</u></u>	<u><u>11,182</u></u>

Deferred income in 2019 includes fees received from KCC in respect of the next financial year. There is no deferred income in 2020.

6 Related partner transactions

During the year the charity paid £1,217 (2019: £170) for maintenance work to Mr D Nicholls, a close family member of Miss P Anderson, a trustee who resigned after the year-end.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE
(FORMERLY THE BARNA-BUS PRE SCHOOL)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

7 Movement in funds

<i>Current year</i>	Brought forward	Income	Expenditure	Carried forward
Unrestricted funds	21,699	126,295	(129,238)	18,756
Restricted Fund	-	1,277	(514)	763
	<u>21,699</u>	<u>127,572</u>	<u>(129,752)</u>	<u>19,519</u>

The restricted fund relates to a grant provided by Kent County Council to enhance the premises and therefore the delivery of Free Early Education places.

<i>Prior year</i>	Brought forward	Income	Expenditure	Carried forward
Unrestricted funds	16,074	124,141	(118,516)	21,699
	<u>16,074</u>	<u>124,141</u>	<u>(118,516)</u>	<u>21,699</u>

8 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2020	2020	2020	2019
	£	£	£	£
Debtors due in more than one year	9,050	-	9,050	-
Current assets	12,453	763	13,216	32,881
Creditors	(2,747)	-	(2,747)	(11,182)
	<u>18,756</u>	<u>763</u>	<u>19,519</u>	<u>21,699</u>

All funds in the previous year were unrestricted.

LITTLE PIPS PRE-SCHOOL AT THE CAMDEN CENTRE
(FORMERLY THE BARNA-BUS PRE SCHOOL)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

9 Operating lease commitments

At 31 August 2020 the charity was committed to making the following payments under non-cancellable operating leases:

	2020	2019
	£	£
Buildings:		
Payable not later than one year	36,200	-
Payable later than one year but not later than five years	114,633	-
	<u>150,833</u>	<u>-</u>