

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

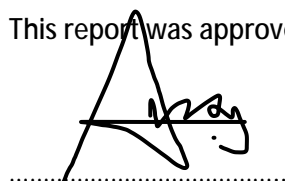
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

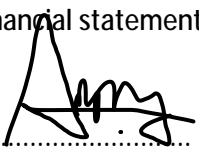
	Note	2020 £	2019 £
Income from:			
Donations and grants		16,277	64
Charitable activities			
Fees, Local Authority funding and after-school clubs		110,812	122,737
Other trading activities			
Fundraising events and uniform sales		442	1,318
Investments			
Bank interest receivable		41	22
		<u>127,572</u>	<u>124,141</u>
Expenditure on:			
Charitable activities	2	<u>129,752</u>	<u>118,516</u>
Net (expenditure)/income and net movement in funds		(2,180)	5,625
Total funds brought forward		21,699	16,074
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
		<u>129,752</u>	<u>118,516</u>
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
		<u>91,382</u>	<u>92,318</u>

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>
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>

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	-
	<hr/>	<hr/>