

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*

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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*

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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.

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 2021*

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### 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*

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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

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### 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

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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	( 14,408)		( 2,747)	
Net current assets			11,418		10,469
Total net assets			<u>11,418</u>		<u>19,519</u>
The funds of the charity:	7				
Unrestricted funds			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*

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### 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
	<u>135,421</u>	<u>129,752</u>

# 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 Enil (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

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### 9 Operating lease commitments

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

	2021 £	2020 £
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
	<hr/>	<hr/>