

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*

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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 (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 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 2022*

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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 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*

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### 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 1<sup>st</sup> 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*

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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*

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### *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

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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

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Note				
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*

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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.

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
	<u>147,659</u>	<u>135,421</u>

# 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

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### 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>81,450</u>	<u>117,650</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.