

# THE ORCHARD

England & Wales · Charity number 1028227

## Details

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Other names	ORCHARD PLAYGROUP, THE ORCHARD
Status	Registered
Legal form	Other
Registered	1993-11-11
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Orchard Pre School Thame Road Little Milton Oxford OX44 7PZ
Phone	01844279989
Email	<a href="mailto:office@theorchardps.org.uk">office@theorchardps.org.uk</a>
Website	<a href="http://www.theorchardps.org.uk">www.theorchardps.org.uk</a>

## Activities

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**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:** Community Pre-school - providing early years education for 2-5 year olds

## Classification

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

## Geography

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- Buckinghamshire
- Oxfordshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-07-31	£105,829	£74,809	-	-
2024-07-31	£53,711	£53,607	-	-
2023-07-31	£63,348	£71,919	-	-
2022-07-31	£59,131	£61,299	-	-
2021-07-31	£56,775	£48,629	-	-
2020-07-31	£59,438	£67,724	-	-

## Trustees

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Name	Role	Appointed
Gabriella Wilkinson		2026-05-13
Inderpreet Samrai		2026-05-13
James Painter		2024-10-23
Zaneta Adamkowska		2025-09-01
rebecca saunders		2025-09-01

**THE ORCHARD**

England & Wales - Charity number 1028227

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# Accounts

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**THE ORCHARD**

**ACCOUNTS**

**YEAR ENDED 31 JULY 2025**

**THE ORCHARD**

**ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025**

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## The Orchard

### Report of the Trustees For the Year Ended 31 July 2025

The trustees of the charity are pleased to present their report with the financial statements for the charity for the year ended 31 July 2025.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Activities**

**Our Purpose:** The Orchard is a community pre-school dedicated to delivering the Early Years Foundation Stage (EYFS) education to children aged between 2 and 5 years. We remain committed to ensuring our services are accessible to all sections of the local community, guided by a steadfast policy of inclusion and diversity.

**Management and Ethos:** The Orchard continues to be governed by a dedicated management committee of parents and community members invested in the charity's long-term success. Working in close partnership with our skilled staff, our primary goal is to maintain a “home-from-home” atmosphere. We believe that when children feel secure, comfortable, and valued, they are best equipped to learn and achieve high-quality educational outcomes.

**Community Partnerships:** We pride ourselves on our strong integration within the local educational landscape. Our close links with Great and Little Milton Primary Schools are vital in ensuring the transition from pre-school to primary education is as seamless as possible for our pupils. Additionally, our continued membership in the Early Years Alliance provides the trustees and staff with expert guidance and support in the effective management of the charity's affairs.

##### **Public benefit**

The trustees confirm that they have had regard to public benefit guidance issued by the Charity Commission.

The Orchard provides public benefit by:

- Offering high-quality care and EYFS education to residents and families across **Oxfordshire and Buckinghamshire**.
- Providing reliable childcare facilities for children aged two to five, which enables parents and carers to pursue employment or training.
- Promoting public interest in, and recognition of, the developmental needs of young children within the local community.

##### **Achievements and performance**

In the past year, the success of our fundraising initiatives and the subsequent improvement of our outdoor play areas have provided a dual benefit to our community. By upgrading our physical environment, we have directly enhanced the developmental circumstances of our children, providing them with more stimulating and safer spaces to build physical confidence and social skills. Beyond the gates of the pre-school, these efforts have fostered a stronger

sense of local cohesion. By engaging families and local businesses in our projects, we have created a supportive network that champions early childhood education, ensuring that The Orchard remains a vital community asset that contributes to the long-term well-being and social stability of the local area.

## **FINANCIAL REVIEW**

The charity achieved a surplus for the year of £31,020 (2024 surplus of £104).

At the end of the year, the charity had cash and bank reserves of £69,703 (2024 £38,683). Of this, £2,526 were restricted funds (2024 £211).

There were no restricted funds in deficit on the 31<sup>st</sup> of July 2025.

The trustees are confident of the ability of the charity to continue as a going concern in the foreseeable future.

## **RESERVES POLICY**

The trustees do not have a formal policy on reserves but try to keep sufficient funds in reserves to be able to pay outstanding bills and staff wages when they become due. The position is closely monitored by the committee.

## **The Orchard**

### **Report of the Trustees (continued)** **For the Year Ended 31 July 2025**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity was originally established as The Orchard (charity number: 1028227) and governed by a constitution adopted on 11 November 1993 and updated on 29 October 2014.

The charity is controlled by its governing document, a deed of trust. The charity is an unincorporated association.

##### **Trustee selection methods**

The procedures for the selection of trustees are set out in the governing document. All committee members are trustees and are elected at the Annual General Meeting.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity Number**

1028227

##### **Registered Office**

Orchard Pre School  
Thame Road  
Little Milton  
Oxford  
OX44 7PZ

##### **Trustees**

James Painter – (Chair from 23 November 2024, appointed as Trustee 23 October 2024)

Ms. Jess Ford

Ms. Zaneta Adamkowska-Saniak (appointed 23 October 2024)

Ms. Alison Vallance (appointed 13 November 2025)

##### **Independent Examiner**

Mrs J.E. Mason FCCA  
Chapman Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

**The Orchard**

**Report of the Trustees (continued)**  
**For the Year Ended 31 July 2025**

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees on 20 May 2026 by:

James Painter, Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ORCHARD  
(Charity number 1028227)**

**Independent examiner's report to the trustees of The Orchard**

I report to the charity's trustees on my examination of the accounts of The Orchard ('the Trust') for the year ended 31 July 2025.

**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').

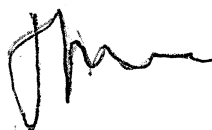
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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. The accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with the accounting 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 in connection with the examination to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Mrs J.E. Mason FCCA  
Chapman, Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

20 May 2026

**THE ORCHARD  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 JULY 2025**

	General £	2025 Restricted £	Total £	2024 Total £
<b>RECEIPTS:</b>				
Fees				
From parents	9,818	-	9,818	15,579
From Oxfordshire CC.	87,809	3,640	91,449	33,690
	<u>97,627</u>	<u>3,640</u>	<u>101,267</u>	<u>49,269</u>
Other income				
Net fundraising income	1,771	-	1,771	2,388
Grants	1,185	-	1,185	-
Uniform and book bag sales	35	-	35	138
Donations	89	-	89	400
Other income (mainly deposits)	1,278	-	1,278	1,316
Interest received	204	-	204	200
	<u>4,562</u>	<u>-</u>	<u>4,562</u>	<u>4,442</u>
	<u>102,189</u>	<u>3,640</u>	<u>105,829</u>	<u>53,711</u>
<b>LESS PAYMENTS:</b>				
Employee costs				
Salaries and expenses	59,532	-	59,532	44,490
Training	691	-	691	35
	<u>60,223</u>	<u>-</u>	<u>60,223</u>	<u>44,525</u>
Premises costs				
Rent	32	-	32	12
Insurance	2,266	-	2,266	2,082
Electricity	260	-	260	133
Telephone and broadband	508	-	508	785
Property maintenance and repairs	577	-	577	359
Water rates	259	-	259	251
	<u>3,902</u>	<u>-</u>	<u>3,902</u>	<u>3,622</u>

**THE ORCHARD**  
**RECEIPTS AND PAYMENTS ACCOUNT (continued)**  
**FOR THE YEAR ENDED 31 JULY 2025**

	General	2025 Restricted	Total	2024 Total
	£	£	£	£
Playing costs				
Food, equipment and play materials	980	1,325	2,305	1,127
	<u>980</u>	<u>1,325</u>	<u>2,305</u>	<u>1,127</u>
Administration				
Professional fees	2,587	-	2,587	1,984
Advertising and marketing	130	-	130	130
Registrations and subscriptions	521	-	521	335
Office costs	1,693	-	1,693	1,171
Computer software and equipment	698	-	698	418
Deposits returned	1,450	-	1,450	160
Uniforms and book bags	-	-	-	-
Grants	1,065	-	1,065	135
Miscellaneous	235	-	235	-
	<u>8,379</u>	<u>-</u>	<u>8,379</u>	<u>4,333</u>
	<u>73,484</u>	<u>1,325</u>	<u>74,809</u>	<u>53,607</u>
Net surplus	28,705	2,315	31,020	104
Cash and bank balances at 1 August 2024	38,472	211	38,683	38,579
Cash and bank balances at 31 July 2025	<u>67,177</u>	<u>2,526</u>	<u>69,703</u>	<u>38,683</u>

**THE ORCHARD**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31 JULY 2025**

	2025			2024
	General	Restricted	Total	
	£	£	£	£
<b>FIXED ASSETS</b>				
Premises	40,047	-	40,047	40,047
Equipment	13,046	-	13,046	13,046
	<u>53,093</u>	<u>-</u>	<u>53,093</u>	<u>53,093</u>
<b>CURRENT ASSETS</b>				
Stock	-	-	-	85
Debtors	401	-	401	900
Bank current account	47,297	2,526	49,823	18,993
Bank deposit accounts	19,877	-	19,877	19,674
Cash in hand	3	-	3	16
	<u>67,578</u>	<u>2,526</u>	<u>70,104</u>	<u>39,668</u>
<b>CURRENT LIABILITIES</b>				
PAYE & National Insurance	1,077	-	1,077	542
Parents' deposits	520	-	520	1250
Accrued expenses	1,330	-	1,330	1358
Pension contributions	-	-	-	174
Trade creditors	237	-	237	-
	<u>3,164</u>	<u>-</u>	<u>3,164</u>	<u>3324</u>

**THE ORCHARD  
RESTRICTIVE FUNDS - RECEIPTS AND PAYMENTS ACCOUNT  
YEAR ENDED 31 JULY 2025**

**ASSETS AND LIABILITIES  
AS AT 31 JULY 2025**

	EYPP £	DEPR £	SEN £	DAF £	Total £
<u>Bank current account</u>					
Balance at 1 August 2023	43	-450	534	84	211
Net movement during the year *	-	-	-	-	-
Balance at 31 July 2024	<u>43</u>	<u>-450</u>	<u>534</u>	<u>84</u>	<u>211</u>
Net movement during the year	482	502	421	910	2,315
Balance at 31 July 2025	<u><u>525</u></u>	<u><u>52</u></u>	<u><u>955</u></u>	<u><u>994</u></u>	<u><u>2,526</u></u>

Note	1	2	3	4
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Notes	1	Early Years Pupil Premium
	2	Deprivation Fund
	3	Special Educational Needs
	4	Disability Access Fund

\* There were no movements of restricted funds during this year

## **THE ORCHARD**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025**

#### **1 ACCOUNTING POLICIES**

##### **Accounting Convention**

The financial statements of the entity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Receipts and payments account**

A receipts and payments account has been prepared in accordance with Section 133 of the Charities Act 2011 as the total income of the charity was less than £250,000.

##### **Statement of Assets and Liabilities**

- a) A Statement of Assets and Liabilities has been prepared in accordance with Section 133 of the Charities Act 2011 as the total income of the charity was less than £250,000.
- b) The charity's premises are stated at cost.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

- a) Unrestricted funds are available to spend on activities that further any of the purposes of the charity at the discretion of the Trustees.
- b) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**THE ORCHARD**

**ACCOUNTS - 31 JULY 2025**

**TRUSTEES' APPROVAL**

The financial statements were approved by the Board of Trustees on 20 May 2026 and were signed on its behalf by :

James Painter, Trustee

**THE ORCHARD**

England & Wales - Charity number 1028227

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# Accounts

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**THE ORCHARD**

**ACCOUNTS**

**YEAR ENDED 31 JULY 2024**

**THE ORCHARD**

**ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024**

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## **The Orchard**

### **Report of the Trustees** **For the Year Ended 31 July 2024**

The trustees of the charity are pleased to present their report with the financial statements for the charity for the year ended 31 July 2024.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Activities**

The Orchard is a community pre-school delivering the Early Years Foundation Stage education to children aged between 2 and 5 years. The Orchard makes itself accessible to children and families from all sections of the local community and has a policy of inclusion.

The Orchard is managed by a management committee, comprising of parents and the community interested in its well-being. Working alongside The Orchard's great members of staff, our aims are to provide a "home-from-home" atmosphere - in which children feel comfortable and ready to learn, thus enabling us to deliver a high quality of education.

We have close links with Great and Little Milton Primary Schools which helps to make the transition from pre-school to primary school as smooth as possible. Being a member of the Early Years Alliance, gives us the confidence to know we have the right support and guidance when managing The Orchard's general affairs.

##### **Public benefit**

The trustees confirm that they have had regard to public benefit guidance issued by the Charity Commission.

The trustees consider that they provide a public benefit by offering a service to local residents and their families in Oxfordshire and Buckinghamshire by providing care, education and play facilities for children between the ages of two and five which enables parents and carers to work.

It also promotes public interest in and recognition of the needs of young children in the local area.

##### **Achievements and performance**

Our Chair remained as Mrs. Jane Comyn throughout the 2023-2024 academic year. The maximum number of children on the roll for the year was 23. In July 2024, only 4 of children left for primary Schools (September 2024).

In September 2023 we had 4 members of staff being employed. Due to low numbers of children in the Autumn term 2023 staff hours needed to be reduced and unfortunately we had to drop to 3 staff members at the end of December 2023. In April 2024 the National Minimum Wage was increased to £11.44 per hour, all staff members received a 3.31% percentage increase pay rise.

Fundraising has helped bolster the income at The Orchard. This included a cake sale at the Village fireworks event 2023, the Little Milton Christmas Fayre 2023, a coffee morning in February

## **The Orchard**

### **Report of the Trustees (continued)** **For the Year Ended 31 July 2024**

#### **Achievements and performance (continued)**

2024, Little Milton Spring Fayre and a Summer Sports / Family Day 2024. We were able to use these funds raised to purchase materials needed within the preschool and continue the professional development of our staff.

#### **FINANCIAL REVIEW**

The charity achieved a surplus for the year of £104 (2023 deficit £8,570).

At the end of the year, the charity had cash and bank reserves of £38,683 (2023 £38,579). Of this the amount of £211 represented restricted funds (2023 £211).

The Deprivation Fund (DEPR) was the only restrictive fund in deficit at the year end in the sum of £450 (2023 £450).

The trustees are confident of the ability of the charity to continue as a going concern in the foreseeable future.

#### **RESERVES POLICY**

The trustees do not have a formal policy on reserves but try to keep sufficient funds in reserves to be able to pay outstanding bills and staff wages when they become due. The position is closely monitored by the committee.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity was originally established as The Orchard (charity number: 1028227) and governed by a constitution adopted on 11 November 1993 and updated on 29 October 2014.

The charity is controlled by its governing document, a deed of trust. The charity is an unincorporated association.

##### **Trustee selection methods**

The procedures for the selection of trustees are set out in the governing document. All committee members are trustees and are elected at the Annual General Meeting.

**The Orchard**

**Report of the Trustees (continued)**  
**For the Year Ended 31 July 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**

1028227

**Registered Office**

Orchard Pre School  
Thame Road  
Little Milton  
Oxford  
OX44 7PZ

**Trustees**

Chair – Ms. Jane Comyn (appointed 9 November 2022, resigned 23 November 2024)  
James Painter – (Chair from 23 November 2024, appointed as Trustee 23 October 2024)  
Ms. Jess Ford – (appointed 16 October 2023)  
Ms. Zaneta Adamkowska-Saniak (appointed 23 October 2024)

**Independent Examiner**

Alan P. Sowden FCCA, CTA  
Chapman Robnson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees of trustees on

by:

.....  
James Painter

**THE ORCHARD  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 JULY 2024**

	General	2024 Restricted	Total	2023 Total
	£	£	£	£
<b>RECEIPTS:</b>				
Fees				
From parents	15,579	-	15,579	10,439
From Oxfordshire CC.	33,690	-	33,690	50,122
	<u>49,269</u>	<u>-</u>	<u>49,269</u>	<u>60,561</u>
Other income				
Net fundraising income	2,388	-	2,388	1,884
Grants	-	-	-	25
Uniform and book bag sales	138	-	138	50
Donations	400	-	400	300
Other income (mainly deposits)	1,316	-	1,316	451
Interest received	200	-	200	77
	<u>4,442</u>	<u>-</u>	<u>4,442</u>	<u>2,787</u>
	<u>53,711</u>	<u>-</u>	<u>53,711</u>	<u>63,348</u>
<b>LESS PAYMENTS:</b>				
Employee costs				
Salaries and expenses	44,490	-	44,490	54,891
Training	35	-	35	985
	<u>44,525</u>	<u>-</u>	<u>44,525</u>	<u>55,876</u>
Premises costs				
Rent	12	-	12	44
Insurance	2,082	-	2,082	1,953
Electricity	133	-	133	132
Telephone and broadband	785	-	785	560
Property maintenance and repairs	359	-	359	2,445
Water rates	251	-	251	-
	<u>3,622</u>	<u>-</u>	<u>3,622</u>	<u>5,134</u>

**THE ORCHARD**  
**RECEIPTS AND PAYMENTS ACCOUNT (continued)**  
**FOR THE YEAR ENDED 31 JULY 2024**

	General	2024 Restricted	Total	2023 Total
	£	£	£	£
Playing costs				
Food, equipment and play materials	1,127	-	1,127	4,862
	<u>1,127</u>	<u>-</u>	<u>1,127</u>	<u>4,862</u>
Administration				
Professional fees	1,984	-	1,984	2,272
Advertising and marketing	130	-	130	115
Registrations and subscriptions	335	-	335	806
Office costs	1,171	-	1,171	1,803
Computer software and equipment	418	-	418	720
Deposits returned	160	-	160	280
Uniforms and book bags	-	-	-	50
Grants	135	-	135	-
	<u>4,333</u>	<u>-</u>	<u>4,333</u>	<u>6,046</u>
	<u>53,607</u>	<u>-</u>	<u>53,607</u>	<u>71,918</u>
Net surplus (deficit)	104	-	104	(8,570)
Cash and bank balances at 1 August 2023	38,368	211	38,579	47,149
Cash and bank balances at 31 July 2024	<u>38,472</u>	<u>211</u>	<u>38,683</u>	<u>38,579</u>

**THE ORCHARD**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31 JULY 2024**

	2024			2023
	General	Restricted	Total	
	£	£	£	£
<b>FIXED ASSETS</b>				
Premises	40,047	-	40,047	40,047
Equipment	13,046	-	13,046	13,046
	<u>53,093</u>	<u>-</u>	<u>53,093</u>	<u>53,093</u>
<b>CURRENT ASSETS</b>				
Stock	85	-	85	161
Debtors	900	-	900	3,853
Bank current account	18,782	211	18,993	19,099
Bank deposit accounts	19,674	-	19,674	19,474
Cash in hand	16	-	16	6
	<u>39,457</u>	<u>211</u>	<u>39,668</u>	<u>42,593</u>
<b>CURRENT LIABILITIES</b>				
PAYE & National Insurance	542	-	542	719
Parents' deposits	1,250	-	1,250	460
Accrued expenses	1,358	-	1,358	1,657
Pension contributions	174	-	174	-
	<u>3,324</u>	<u>-</u>	<u>3,324</u>	<u>2,836</u>

**THE ORCHARD  
RESTRICTIVE FUNDS - RECEIPTS AND PAYMENTS ACCOUNT  
YEAR ENDED 31 JULY 2023**

**ASSETS AND LIABILITIES  
AS AT 31 JULY 2024 AND 2023**

	EYPP £	DEPR £	SEN £	DAF £	Total £
Bank current account	<u>43</u>	<u>-450</u>	<u>534</u>	<u>84</u>	<u>211</u>

Note	1	2	3	4
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Notes	1	Early Years Pupil Premium
	2	Deprivation Fund
	3	Special Educational Needs
	4	Disability Access Fund

## **THE ORCHARD**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024**

#### **1 ACCOUNTING POLICIES**

##### **Accounting Convention**

The financial statements of the entity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Receipts and payments account**

A receipts and payments account has been prepared in accordance with Section 133 of the Charities Act 2011 as the total income of the charity was less than £250,000.

##### **Statement of Assets and Liabilities**

- a) A Statement of Assets and Liabilities has been prepared in accordance with Section 133 of the Charities Act 2011 as the total income of the charity was less than £250,000.
- b) The charity's premises are stated at cost.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

- a) Unrestricted funds are available to spend on activities that further any of the purposes of the charity at the discretion of the Trustees.
- b) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**THE ORCHARD**

**ACCOUNTS - 31 JULY 2024**

**TRUSTEES' APPROVAL**

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

James Painter, Trustee

**THE ORCHARD**

England & Wales - Charity number 1028227

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# Accounts

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**THE ORCHARD**

**ACCOUNTS**

**YEAR ENDED 31 JULY 2023**

**THE ORCHARD**

**ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023**

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<b>Page 11</b>	<b>Trustees' Approval</b>

## **The Orchard**

### **Report of the Trustees**

#### **For the Year Ended 31 July 2023**

The trustees of the charity are pleased to present their report with the financial statements for the charity for the year ended 31 July 2023.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and Activities**

The Orchard is a community pre-school delivering the Early Years Foundation Stage education to children aged between 2 and 5 years. The Orchard makes itself accessible to children and families from all sections of the local community and has a policy of inclusion.

The Orchard is managed by a management committee, comprising of parents and the community interested in its well-being. Working alongside The Orchard's great members of staff, our aims are to provide a "home-from-home" atmosphere - in which children feel comfortable and ready to learn, thus enabling us to deliver a high quality of education.

We have close links with Great and Little Milton Primary Schools which helps to make the transition from pre-school to primary school as smooth as possible. Being a member of the Early Years Alliance, gives us the confidence to know we have the right support and guidance when managing The Orchard's general affairs.

#### **Public benefit**

The trustees confirm that they have had regard to public benefit guidance issued by the Charity Commission.

The trustees consider that they provide a public benefit by offering a service to local residents and their families in Oxfordshire and Buckinghamshire by providing care, education and play facilities for children between the ages of two and five which enables parents and carers to work.

It also promotes public interest in and recognition of the needs of young children in the local area.

#### **Achievements and performance**

This financial year 2022-2023 saw a number of changes at The Orchard. As of July 2022, we changed our Chair from Emily Gresty to Mrs. Jane Comyn. The maximum number of children on the roll for the year was 24. As of July 2023, a large cohort of 14 of the children left for local primary Schools (September 2023).

## The Orchard

### Report of the Trustees (continued) For the Year Ended 31 July 2023

#### **Achievements and performance (continued)**

We had 4 members of staff being employed. In April 2023 the National Minimum Wage was increased by 9.7% to £10.42 per hour and all staff members received the same percentage increase pay rise. One member of staff is starting to complete her Early Years Practitioner Level 2 which will benefit The Orchard in the long run. Fundraising has helped bolster the income at The Orchard. This included an Autumn coffee morning 2022, the Little Milton Christmas Fayre 2022, the Spring coffee morning 2023 and a Summer Sports Day 2023. There was no Spring fair in 2023 in the village.

This means that we will be able to use the funds raised to purchase materials needed within the preschool and continue the professional development of our staff. This winter, time and money were also invested in the upkeep of the outside space. We have collaborated together to clear inside and outside, allowing more space for the children.

#### **FINANCIAL REVIEW**

The charity incurred a deficit for the year of £8,782 on its unrestricted fund income (2022 £2,168) but a surplus on its restricted funding income of £211 (2022 £nil).

At the end of the year, the charity had cash and bank reserves of £38,579 (2022 £47,150). Of this £211 were restricted funds (2022 £nil).

The Deprivation Fund (DEPR) was the only restrictive fund in deficit at the year end in the sum of £450 (2022 £ nil).

The trustees are confident of the ability of the charity to continue as a going concern in the foreseeable future.

#### **RESERVES POLICY**

The trustees do not have a formal policy on reserves but try to keep sufficient funds in reserves to be able to pay outstanding bills and staff wages when they become due. The position is closely monitored by the committee.

## The Orchard

### Report of the Trustees (continued) For the Year Ended 31 July 2023

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity was originally established as The Orchard (charity number: 1028227) and governed by a constitution adopted on 11 November 1993 and updated on 29 October 2014.

The charity is controlled by its governing document, a deed of trust. The charity is an unincorporated association.

##### **Trustee selection methods**

The procedures for the selection of trustees are set out in the governing document. All committee members are trustees and are elected at the Annual General Meeting.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**  
1028227

**Registered Office**  
Orchard Pre School  
Thame Road  
Little Milton  
Oxford  
OX44 7PZ

##### **Trustees**

Chair – Ms. Jane Comyn (appointed 9 November 2022)  
Trustee – Ms. Grace Blackwell (resigned 3 July 2023)  
Trustee – Ms. Natasha Ellis (resigned 3 July 2023)  
Trustee – Ms. Sophie Cobb -Tanner (appointed 19 October 2022, resigned 3 July 2023)  
Trustee – Ms. Rebecca Light (appointed 19 October 2022, resigned 3 July 2023)

##### **Independent Examiner**

Alan P. Sowden FCCA, CTA  
Chapman Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

**The Orchard**

**Report of the Trustees (continued)**  
**For the Year Ended 31 July 2023**

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees of trustees on 15 May 2024 by:

.....  
Ms. Jayne Comyn – Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ORCHARD**  
**(Charity number 1028227)**

**Independent examiner's report to the trustees of The Orchard**

I report to the charity's trustees on my examination of the accounts of The Orchard ('the Trust') for the year ended 31 July 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all 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. The accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with the accounting 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 in connection with the examination to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

A.P. Sowden FCCA, CTA  
Chapman, Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

15 May 2024

**THE ORCHARD  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 JULY 2023**

	2023			2022
	General	Restricted	Total	Total
	£	£	£	£
<b>RECEIPTS:</b>				
Fees				
From parents	10,439	-	10,439	18,509
From Oxfordshire CC.	45,237	4,885	50,122	37,467
	<u>55,676</u>	<u>4,885</u>	<u>60,561</u>	<u>55,976</u>
Other income				
Net fundraising income	1,884	-	1,884	2,011
Grants	25	-	25	-
Uniform and book bag sales	50	-	50	317
Donations	300	-	300	22
Other income (mainly deposits)	451	-	451	800
Interest received	77	-	77	5
	<u>2,787</u>	<u>-</u>	<u>2,787</u>	<u>3,155</u>
	<u>58,463</u>	<u>4,885</u>	<u>63,348</u>	<u>59,131</u>
<b>LESS PAYMENTS:</b>				
Employee costs				
Salaries and expenses	54,187	704	54,891	47,925
Training	985	-	985	638
	<u>55,172</u>	<u>704</u>	<u>55,876</u>	<u>48,563</u>
Premises costs				
Rent	44	-	44	52
Insurance	1,953	-	1,953	1,775
Electricity	132	-	132	127
Telephone and broadband	560	-	560	615
Property maintenance and repairs	2,445	-	2,445	1,161
New patio area and cover	-	-	-	767
Water rates	-	-	-	224
	<u>5,134</u>	<u>-</u>	<u>5,134</u>	<u>4,721</u>

**THE ORCHARD**  
**RECEIPTS AND PAYMENTS ACCOUNT (continued)**  
**FOR THE YEAR ENDED 31 JULY 2023**

	General	2023 Restricted	Total	2022 Total
	£	£	£	£
Playing costs				
Cleaning	-	-	-	-
Food, equipment and play materials	943	3,920	4,863	767
New climbing frames	-	-	-	893
	<u>943</u>	<u>3,920</u>	<u>4,863</u>	<u>1,660</u>
Administration				
Professional fees	2,272	-	2,272	2,042
Advertising and marketing	115	-	115	115
Registrations and subscriptions	806	-	806	209
Office costs	1,803	-	1,803	2,467
Computer software and equipment	720	-	720	606
Deposits returned	280	-	280	280
Uniforms and book bags	-	50	50	611
Grants	-	-	-	25
	<u>5,996</u>	<u>50</u>	<u>6,046</u>	<u>6,355</u>
	<u>67,245</u>	<u>4,674</u>	<u>71,919</u>	<u>61,299</u>
Net surplus (deficit)	-8,782	211	-8,571	-2,168
Cash and bank balances at 1 August 2022	47,150	-	47,150	49,318
Cash and bank balances at 31 July 2023	<u>38,368</u>	<u>211</u>	<u>38,579</u>	<u>47,150</u>

**THE ORCHARD**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31 JULY 2023**

	2023			2022
	General	Restricted	Total	
	£	£	£	£
<b>FIXED ASSETS</b>				
Premises	40,047	-	40,047	40,047
Equipment	13,046	-	13,046	13,046
	<u>53,093</u>	<u>-</u>	<u>53,093</u>	<u>53,093</u>
<b>CURRENT ASSETS</b>				
Stock	161	-	161	175
Debtors	3,853	-	3,853	524
Bank current account	18,888	211	19,099	27,746
Bank deposit accounts	19,474	-	19,474	19,397
Cash in hand	6	-	6	7
	<u>42,382</u>	<u>211</u>	<u>42,593</u>	<u>47,849</u>
<b>CURRENT LIABILITIES</b>				
PAYE & National Insurance	719	-	719	265
Parents' deposits	460	-	460	880
Accrued expenses	1,657	-	1,657	1,801
Pension contributions	-	-	-	-
	<u>2,836</u>	<u>-</u>	<u>2,836</u>	<u>2,946</u>

**THE ORCHARD  
RESTRICTIVE FUNDS - RECEIPTS AND PAYMENTS ACCOUNT  
YEAR ENDED 31 JULY 2023**

	EYPP £	DEPR £	SEN £	DAF £	Total £
<b>RECEIPTS:</b>					
Fees from Oxfordshire CC	691	536	2,858	800	4,885
<b>LESS PAYMENTS</b>					
Employee costs					
Salaries and expenses	293	165	125	121	704
Playing costs					
Food, equipment and play materials	355	771	2,199	595	3,920
Uniforms and book bags	-	50	-	-	50
	<u>648</u>	<u>986</u>	<u>2,324</u>	<u>716</u>	<u>4,674</u>
Net surplus (deficit)	<u>43</u>	<u>-450</u>	<u>534</u>	<u>84</u>	<u>211</u>
<b>ASSETS AND LIABILITIES AS AT 31 JULY 2023</b>					
Bank current account	<u>43</u>	<u>-450</u>	<u>534</u>	<u>84</u>	<u>211</u>

Note	1	2	3	4
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Notes	1	Early Years Pupil Premium
	2	Deprivation Fund
	3	Special Educational Needs
	4	Disability Access Fund

## **THE ORCHARD**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023**

#### **1 ACCOUNTING POLICIES**

##### **Accounting Convention**

The financial statements of the entity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Receipts and payments account**

A receipts and payments account has been prepared in accordance with Section 133 of the Charities Act 2011 as the total income of the charity was less than £250,000.

##### **Statement of Assets and Liabilities**

- a) A Statement of Assets and Liabilities has been prepared in accordance with Section 133 of the Charities Act 2011 as the total income of the charity was less than £250,000.
- b) The charity's premises are stated at cost.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

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- a) Unrestricted funds are available to spend on activities that further any of the purposes of the charity at the discretion of the Trustees.
- b) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**THE ORCHARD**

**ACCOUNTS - 31 JULY 2023**

**TRUSTEES' APPROVAL**

The financial statements were approved by the Board of Trustees on 15 May 2024 and were signed on its behalf by :

Ms. J. Comyn, Trustee

**THE ORCHARD**

**ACCOUNTS**

**YEAR ENDED 31 JULY 2023**

**THE ORCHARD**

**ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023**

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## **The Orchard**

### **Report of the Trustees**

#### **For the Year Ended 31 July 2023**

The trustees of the charity are pleased to present their report with the financial statements for the charity for the year ended 31 July 2023.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and Activities**

The Orchard is a community pre-school delivering the Early Years Foundation Stage education to children aged between 2 and 5 years. The Orchard makes itself accessible to children and families from all sections of the local community and has a policy of inclusion.

The Orchard is managed by a management committee, comprising of parents and the community interested in its well-being. Working alongside The Orchard's great members of staff, our aims are to provide a "home-from-home" atmosphere - in which children feel comfortable and ready to learn, thus enabling us to deliver a high quality of education.

We have close links with Great and Little Milton Primary Schools which helps to make the transition from pre-school to primary school as smooth as possible. Being a member of the Early Years Alliance, gives us the confidence to know we have the right support and guidance when managing The Orchard's general affairs.

#### **Public benefit**

The trustees confirm that they have had regard to public benefit guidance issued by the Charity Commission.

The trustees consider that they provide a public benefit by offering a service to local residents and their families in Oxfordshire and Buckinghamshire by providing care, education and play facilities for children between the ages of two and five which enables parents and carers to work.

It also promotes public interest in and recognition of the needs of young children in the local area.

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This financial year 2022-2023 saw a number of changes at The Orchard. As of July 2022, we changed our Chair from Emily Gresty to Mrs. Jane Comyn. The maximum number of children on the roll for the year was 24. As of July 2023, a large cohort of 14 of the children left for local primary Schools (September 2023).

## The Orchard

### Report of the Trustees (continued) For the Year Ended 31 July 2023

#### **Achievements and performance (continued)**

We had 4 members of staff being employed. In April 2023 the National Minimum Wage was increased by 9.7% to £10.42 per hour and all staff members received the same percentage increase pay rise. One member of staff is starting to complete her Early Years Practitioner Level 2 which will benefit The Orchard in the long run. Fundraising has helped bolster the income at The Orchard. This included an Autumn coffee morning 2022, the Little Milton Christmas Fayre 2022, the Spring coffee morning 2023 and a Summer Sports Day 2023. There was no Spring fair in 2023 in the village.

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#### **FINANCIAL REVIEW**

The charity incurred a deficit for the year of £8,782 on its unrestricted fund income (2022 £2,168) but a surplus on its restricted funding income of £211 (2022 £nil).

At the end of the year, the charity had cash and bank reserves of £38,579 (2022 £47,150). Of this £211 were restricted funds (2022 £nil).

The Deprivation Fund (DEPR) was the only restrictive fund in deficit at the year end in the sum of £450 (2022 £ nil).

The trustees are confident of the ability of the charity to continue as a going concern in the foreseeable future.

#### **RESERVES POLICY**

The trustees do not have a formal policy on reserves but try to keep sufficient funds in reserves to be able to pay outstanding bills and staff wages when they become due. The position is closely monitored by the committee.

## The Orchard

### Report of the Trustees (continued) For the Year Ended 31 July 2023

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity was originally established as The Orchard (charity number: 1028227) and governed by a constitution adopted on 11 November 1993 and updated on 29 October 2014.

The charity is controlled by its governing document, a deed of trust. The charity is an unincorporated association.

##### **Trustee selection methods**

The procedures for the selection of trustees are set out in the governing document. All committee members are trustees and are elected at the Annual General Meeting.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**  
1028227

**Registered Office**  
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OX44 7PZ

##### **Trustees**

Chair – Ms. Jane Comyn (appointed 9 November 2022)  
Trustee – Ms. Grace Blackwell (resigned 3 July 2023)  
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Trustee – Ms. Sophie Cobb -Tanner (appointed 19 October 2022, resigned 3 July 2023)  
Trustee – Ms. Rebecca Light (appointed 19 October 2022, resigned 3 July 2023)

##### **Independent Examiner**

Alan P. Sowden FCCA, CTA  
Chapman Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

**The Orchard**

**Report of the Trustees (continued)**  
**For the Year Ended 31 July 2023**

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees of trustees on 15 May 2024 by:

.....  
Ms. Jayne Comyn – Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ORCHARD**  
**(Charity number 1028227)**

**Independent examiner's report to the trustees of The Orchard**

I report to the charity's trustees on my examination of the accounts of The Orchard ('the Trust') for the year ended 31 July 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all 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. The accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with the accounting 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 in connection with the examination to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

A.P. Sowden FCCA, CTA  
Chapman, Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

15 May 2024

**THE ORCHARD  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 JULY 2023**

	2023			2022
	General	Restricted	Total	Total
	£	£	£	£
<b>RECEIPTS:</b>				
Fees				
From parents	10,439	-	10,439	18,509
From Oxfordshire CC.	45,237	4,885	50,122	37,467
	<u>55,676</u>	<u>4,885</u>	<u>60,561</u>	<u>55,976</u>
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Net fundraising income	1,884	-	1,884	2,011
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Uniform and book bag sales	50	-	50	317
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	<u>2,787</u>	<u>-</u>	<u>2,787</u>	<u>3,155</u>
	<u>58,463</u>	<u>4,885</u>	<u>63,348</u>	<u>59,131</u>
<b>LESS PAYMENTS:</b>				
Employee costs				
Salaries and expenses	54,187	704	54,891	47,925
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	<u>55,172</u>	<u>704</u>	<u>55,876</u>	<u>48,563</u>
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Water rates	-	-	-	224
	<u>5,134</u>	<u>-</u>	<u>5,134</u>	<u>4,721</u>

**THE ORCHARD**  
**RECEIPTS AND PAYMENTS ACCOUNT (continued)**  
**FOR THE YEAR ENDED 31 JULY 2023**

	General	2023 Restricted	Total	2022 Total
	£	£	£	£
Playing costs				
Cleaning	-	-	-	-
Food, equipment and play materials	943	3,920	4,863	767
New climbing frames	-	-	-	893
	<u>943</u>	<u>3,920</u>	<u>4,863</u>	<u>1,660</u>
Administration				
Professional fees	2,272	-	2,272	2,042
Advertising and marketing	115	-	115	115
Registrations and subscriptions	806	-	806	209
Office costs	1,803	-	1,803	2,467
Computer software and equipment	720	-	720	606
Deposits returned	280	-	280	280
Uniforms and book bags	-	50	50	611
Grants	-	-	-	25
	<u>5,996</u>	<u>50</u>	<u>6,046</u>	<u>6,355</u>
	<u>67,245</u>	<u>4,674</u>	<u>71,919</u>	<u>61,299</u>
Net surplus (deficit)	-8,782	211	-8,571	-2,168
Cash and bank balances at 1 August 2022	47,150	-	47,150	49,318
Cash and bank balances at 31 July 2023	<u>38,368</u>	<u>211</u>	<u>38,579</u>	<u>47,150</u>

**THE ORCHARD**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31 JULY 2023**

	2023			2022
	General	Restricted	Total	
	£	£	£	£
<b>FIXED ASSETS</b>				
Premises	40,047	-	40,047	40,047
Equipment	13,046	-	13,046	13,046
	<u>53,093</u>	<u>-</u>	<u>53,093</u>	<u>53,093</u>
 <b>CURRENT ASSETS</b>				
Stock	161	-	161	175
Debtors	3,853	-	3,853	524
Bank current account	18,888	211	19,099	27,746
Bank deposit accounts	19,474	-	19,474	19,397
Cash in hand	6	-	6	7
	<u>42,382</u>	<u>211</u>	<u>42,593</u>	<u>47,849</u>
 <b>CURRENT LIABILITIES</b>				
PAYE & National Insurance	719	-	719	265
Parents' deposits	460	-	460	880
Accrued expenses	1,657	-	1,657	1,801
Pension contributions	-	-	-	-
	<u>2,836</u>	<u>-</u>	<u>2,836</u>	<u>2,946</u>

**THE ORCHARD  
RESTRICTIVE FUNDS - RECEIPTS AND PAYMENTS ACCOUNT  
YEAR ENDED 31 JULY 2023**

	<b>EYPP</b>	<b>DEPR</b>	<b>SEN</b>	<b>DAF</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>RECEIPTS:</b>					
Fees from Oxfordshire CC	<u>691</u>	<u>536</u>	<u>2,858</u>	<u>800</u>	<u>4,885</u>
<b>LESS PAYMENTS</b>					
Employee costs					
Salaries and expenses	293	165	125	121	704
Playing costs					
Food, equipment and play materials	355	771	2,199	595	3,920
Uniforms and book bags	-	50	-	-	50
	<u>648</u>	<u>986</u>	<u>2,324</u>	<u>716</u>	<u>4,674</u>
Net surplus (deficit)	<u>43</u>	<u>-450</u>	<u>534</u>	<u>84</u>	<u>211</u>
<b>ASSETS AND LIABILITIES AS AT 31 JULY 2023</b>					
Bank current account	<u>43</u>	<u>-450</u>	<u>534</u>	<u>84</u>	<u>211</u>

Note	1	2	3	4
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Notes	1	Early Years Pupil Premium
	2	Deprivation Fund
	3	Special Educational Needs
	4	Disability Access Fund

## **THE ORCHARD**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023**

#### **1 ACCOUNTING POLICIES**

##### **Accounting Convention**

The financial statements of the entity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Receipts and payments account**

A receipts and payments account has been prepared in accordance with Section 133 of the Charities Act 2011 as the total income of the charity was less than £250,000.

##### **Statement of Assets and Liabilities**

- a) A Statement of Assets and Liabilities has been prepared in accordance with Section 133 of the Charities Act 2011 as the total income of the charity was less than £250,000.
- b) The charity's premises are stated at cost.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

- a) Unrestricted funds are available to spend on activities that further any of the purposes of the charity at the discretion of the Trustees.
- b) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**THE ORCHARD**

**ACCOUNTS - 31 JULY 2023**

**TRUSTEES' APPROVAL**

The financial statements were approved by the Board of Trustees on 15 May 2024 and were signed on its behalf by :

Ms. J. Comyn, Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ORCHARD**  
**(Charity number 1028227)**

**Independent examiner's report to the trustees of The Orchard**

I report to the charity's trustees on my examination of the accounts of The Orchard ('the Trust') for the year ended 31 July 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all 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. The accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with the accounting 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 in connection with the examination to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



A.P. Sowden FCCA, CTA  
Chapman, Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

15 May 2024

**THE ORCHARD**

England & Wales - Charity number 1028227

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# Accounts

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**THE ORCHARD**

**ACCOUNTS**

**YEAR ENDED 31 JULY 2022**

**THE ORCHARD**  
**ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022**

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<b>Page 1</b>	<b>Trustees' Report</b>
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<b>Page 13</b>	<b>Notes to the Accounts</b>
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<b>Page 15</b>	<b>Independent Examiner's Report</b>



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## Trustees' Annual Report for the period

From 1 August 2021 Period start date to 31 July 2022 Period end date

Charity name: The Orchard

Charity registration number: 1028227

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The Orchard is a community pre-school delivering the Early Years Foundation Stage education to children aged between 2 and 5 years. The Orchard makes itself accessible to children and families from all sections of the local community and has a policy of inclusion.</p> <p>The Orchard is managed by a management committee, comprising of parents and the community interested in its well-being. Working alongside The Orchard's great members of staff, our aims are to provide a "home-from-home" atmosphere - in which children feel comfortable and ready to learn, thus enabling us to deliver a high quality of education.</p> <p>We have close links with Great and Little Milton Primary Schools which helps to make the transition from pre-school to primary school as smooth as possible. Being a member of the Early Years Alliance, gives us the confidence to know we have the right support and guidance when managing The Orchard's general affairs.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The trustees consider that they provide a public benefit by offering a service to local residents and their families in Oxfordshire and Buckinghamshire by providing care, education and play facilities for children between the ages of two and five which enables parents and carers to work.</p> <p>It also promotes public interest in and recognition of the needs of young children in the local area.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity	Para 1.18	<p>The trustees confirm that they have had regard to public benefit guidance issued by the Charity Commission.</p>

Commission on public benefit		
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### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Orchard Pre-School had a busy and lively year this year, following the lockdowns and closures of 2020-2021. The staff team increased and the number of children at the pre-school increased while successfully providing a stable, caring and happy environment for the children.</p> <p><b>Provision</b> The Orchard currently offers a day that is a similar length to that of a primary school, from 9am to 2.45pm. There are morning and afternoon sessions every day of the week apart from Thursday when there is just a morning session. There is also a Big Club session on a Tuesday afternoon, aimed directly at children before their transition to primary school. This focuses on literacy and numeracy, as well as social skills that are required for a smooth start in reception and has been well attended by the older children.</p> <p>The online learning journals that were introduced through Tapestry were used extensively by the staff, with many parents using this facility as well. The service functioned as an ongoing feedback tool for</p>

parents and also maintained communication between staff and parents throughout the year.

**Environment**

This year the focus of the improvements and renovations was on the outside area. The committee and particularly the staff cleared the outside area, providing more space for the children to play. The sand pit was replaced and renovated and a structure was built at the back of the building to provide shelter and cover for new and existing outdoor resources.

**Staff**

2021-2022 was a busy year for the Orchard with an increase of children on roll to around thirty children most days of the week, requiring an additional member of staff to be employed. Melissa Simms joined the team in November 2021, adding a wealth of experience to an already high-performing team. The staff team undertake CPD regularly and all legally required training is up-to-date. Inset training was undertaken including a preparation for Ofsted inspection to ensure that staff feel thoroughly prepared in advance of any imminent inspection. All members of staff and the Chair attended the Ofsted preparation training.

Jessica Ford had started as Supervisor in June 2021 and led the team throughout the year with energy and integrity. Clair West stepped up to the role of Deputy and together they led the fantastic team of staff. Helen Stuart-Lovegrove had returned to work at the Orchard in May 2021 having previously worked here, and Melissa Simms joined the team in November 2021. We have regularly relied on cover staff this year, with parents and committee members helping regularly, particularly when Covid affected the staff team.

Alison Vallance works as the office manager. She is a huge asset to the team and works closely with the staff and the committee. Alison provides a consistent service with her long-term knowledge of the background and running of the Orchard.

**Fundraising & Events**

Fundraising events have been well supported this year. A coffee morning was held each term, we had some joint fundraisers in the village with Little Milton primary school, and finally a wonderful sports day, with over one hundred family members and friends attending. We were also lucky to be the beneficiaries of a large fundraiser held by Views Farm in Great Milton. This year they chose to donate

	<p>some of the funds raised to the Orchard. The money raised was used for new resources plus the refurbished outside area and also to a new alarm and security system, ensuring the safety of all staff and children.</p> <p>This year there was a focus on deepening the relationship between the Orchard and Little Milton Primary school. The children from the Orchard were taken on a visit to the primary school to play in their Reception classroom. In addition the youngest members of the school visited the Orchard to share some songs with the Orchard children.</p> <p><b>Committee</b> The Orchard Committee is made up entirely of parents. They work continuously to support the staff and ensure they have everything they need to provide the best childcare possible.</p> <p><b>Future vision</b> Our mission at the Orchard is to provide a safe and inclusive environment whilst focusing on learning through play. We endeavour to maintain our high standards for children, staff and parents.</p> <p>Thank you very much to both the staff and the committee who work incredibly hard to ensure the children are well looked after and cared for in such a safe, positive environment. It is an uncertain time for everyone at the Orchard, but it is clear that the children are able to thrive in their time with us. The parents are very supportive and we are very grateful for all the support and hard work that helps to make the Orchard successful.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity incurred a deficit for the year of £2,168 (2021 £8,146 surplus) whilst its net assets reduced from £98,706 to £97,996.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees do not have a formal policy on reserves but try to keep sufficient funds in reserves to be able to pay outstanding bills and staff wages when they become due. The position is closely monitored by the committee.
Amount of reserves held	Para 1.22	At the end of the year, the charity had cash and bank reserves of £47,150 (2021 £49,318).
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	There were no funds in deficit at the year end.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The trustees are confident of the ability of the charity to continue as a going concern in the foreseeable future.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The charity is controlled by its governing document, a deed of trust.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The charity is an unincorporated association.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The procedures for the selection of trustees are set out in the governing document. All committee members are trustees and are elected at the Annual General Meeting.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	The Orchard
Other name the charity uses	The Orchard Pre-School
Registered charity number	1028227
Charity's principal address	Thame Road Little Milton Oxfordshire OX44 7PZ

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mrs Nicola Rogers	Chairperson	Resigned on 1 September 2021	
2	Ms Katherine Leworthy		Resigned on 9 May 2022	
3	Ms. Sarah Cantwell-Wilkinson		Resigned on 31 July 2022	
4	Ms. Natasha Ellis			
5	Mrs Donna Webber		Resigned on 31 July 2022	
6	Mrs. Emily Gresty	Chairperson	Appointed on 1 September 2021, resigned on 31 July 2022	
7	Ms. Elise Gardner		Appointed on 17 November 2021	
8	Ms. Grace Blackwell		Appointed on 4 July 2022	
9	Ms. Jane Comyn	Chairperson	Appointed on 22 September 2021	
10	Ms. Emma Ufton		Appointed on 22 September 2021, resigned on 4 July 2022	
11	Ms. Rosie Farquharson		Appointed on 9 March 2022, resigned on 31 July 2022	
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		
None		


Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	No assets are held on behalf of others.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects.	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
<b>Name of chief executive or names of senior staff members (Optional information)</b>		

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

N/A

**Other optional information**

N/A

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Jane Comyn	
------------	--

Full name(s)

Ms. Jane Comyn	
----------------	--

Position (eg  
Secretary, Chair,  
etc)

Chairperson	
-------------	--

Date

26 May 2023
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**THE ORCHARD  
RECEIPTS AND PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED 31 JULY 2022**

	2022	2021
	£	£
<b>RECEIPTS:</b>		
Fees		11,498
From parents	18,508	
From Oxfordshire CC	<u>37,467</u>	<u>28,633</u>
	<u>55,976</u>	<u>40,131</u>
Other income		2,418
Net fundraising income	2,011	
Grants	-	12,486
Uniform and book bag sales	317	36
Donations	22	1,014
Other income (mainly deposits)	800	680
Interest received	5	10
	<u>3,155</u>	<u>16,644</u>
	<u>59,131</u>	<u>56,775</u>
<b>LESS PAYMENTS:</b>		
Employee costs		35,850
Salaries and expenses	47,925	
Training	638	4
	<u>48,563</u>	<u>35,854</u>
Premises costs		12
Rent	52	
Insurance	1,775	1,670
Electricity	127	150
Telephone and broadband	615	473
Property maintenance and repairs	1,162	3,720
New patio area and cover	767	-
Water rates	224	158
	<u>4,721</u>	<u>6,183</u>
Playing costs		765
Cleaning	-	
Food, equipment and play materials	767	1,165
New climbing frames	893	-
	<u>1,660</u>	<u>1,930</u>
Administration		1,448
Professional fees	2,042	
Advertising and marketing	115	165
Registrations and subscriptions	209	50
Office costs	2,467	2,257
Computer software and equipment	606	542
Deposits returned	280	200
Uniforms and book bags	611	-
Grants	25	-
	<u>6,074</u>	<u>4,662</u>
	<u>61,299</u>	<u>48,629</u>
Net surplus (deficit)	-2,168	8,146
Cash and bank balances at 1 August 2021	49,318	41,172
Cash and bank balances at 31 July 2022	<u>47,150</u>	<u>49,318</u>

THE ORCHARD

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 JULY 2022

	2022	2021
	£	£
<b>FIXED ASSETS</b>		
Premises	40,047	39,280
Equipment	13,046	12,153
	<u>53,093</u>	<u>51,433</u>
<b>CURRENT ASSETS</b>		
Stock	175	95
Debtors	524	143
Bank current account	27,746	29,902
Bank deposit accounts	19,397	19,391
Cash in hand	7	25
	<u>47,849</u>	<u>49,556</u>
<b>CURRENT LIABILITIES</b>		
PAYE & National Insurance	265	293
Parents' deposits	880	720
Accrued expenses	1,801	1,134
Pension contributions	-	136
	<u>2,946</u>	<u>2,283</u>

## THE ORCHARD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022

#### 1 ACCOUNTING POLICIES

##### **Accounting Convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Receipts and payments account**

A receipts and payments account has been prepared in accordance with Section 133 of the Charities Act 2011 as the total income of the charity was less than £250,000.

##### **Statement of Assets and Liabilities**

- a) A Statement of Assets and Liabilities has been prepared in accordance with Section 133 of the Charities Act 2011 as the total income of the charity was less than £250,000.
- b) The charity's premises are stated at cost.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

**THE ORCHARD**

**ACCOUNTS - 31 JULY 2022**

**TRUSTEES' APPROVAL**

The financial statements were approved by the Board of Trustees on 26 May 2023 and were signed on its behalf by :

A handwritten signature in black ink, appearing to read "Jael Comyn". The signature is written in a cursive style with a horizontal line at the end.

Ms. J. Comyn, Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ORCHARD**  
**(Charity number 1028227)**

**Independent examiner's report to the trustees of The Orchard**

I report to the charity's trustees on my examination of the accounts of The Orchard ('the Trust') for the year ended 31 July 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').

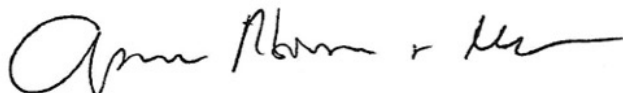
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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. The accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with the accounting 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 in connection with the examination to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



A.P. Sowden FCCA  
Chapman, Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

26 May 2023

**THE ORCHARD**

England & Wales - Charity number 1028227

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# Accounts

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**THE ORCHARD**

**ACCOUNTS**

**YEAR ENDED 31 JULY 2021**

**THE ORCHARD**  
**ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021**

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## Trustees' Annual Report for the period

From 1 August 2020 Period start date to 31 July 2021 Period end date

Charity name: The Orchard

Charity registration number: 1028227

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The Orchard is a community pre-school delivering the Early Years Foundation Stage education to children aged between 2 and 5 years. The Orchard makes itself accessible to children and families from all sections of the local community and has a policy of inclusion.</p> <p>The Orchard is managed by a Management Committee, comprising of parents and the community interested in its well-being. Working alongside The Orchard's great members of staff, our aims are to provide a "home-from-home" atmosphere - in which children feel comfortable and ready to learn, thus enabling us to deliver a high quality of education.</p> <p>We have close links with Great and Little Milton Primary Schools which helps to make the transition from pre-school to primary school as smooth as possible. Being a member of the Early Years Alliance, gives us the confidence to know we have the right support and guidance when managing The Orchard's general affairs.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The trustees consider that they provide a public benefit by offering a service to local residents and their families in Oxfordshire and Buckinghamshire by providing care, education and play facilities for children between the ages of two and five which enables parents and carers to work.</p> <p>It also promotes public interest in and recognition of the needs of young children in the local area.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity	Para 1.18	<p>The trustees confirm that they have had regard to public benefit guidance issued by the Charities Commission.</p>

Commission on public benefit		
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### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>During the period August 2020 to July 2021, The Orchard returned to providing full-time childcare to the local community, following the first lock-down. Fundraising was greatly limited due to the restrictions at the time, so the committee found new ways of raising funds, including a sponsored lap-a-thon, 'Bag2School' collections and parental donations. We also took part in the Little Milton Christmas and Easter 'walking' fairs. These were well-supported community events which helped to provide valuable funds.</p> <p>As restrictions were lifted, we held a coffee morning with the main aim of welcoming new children and parents who had yet to properly meet each other and also be together at The Orchard site. This was well-attended and a positive step towards 'normality'.</p> <p>Within the setting, a number of updates took place to ensure the setting was prepared for the implementation of the new EYFS (Early Years Foundation Stage). The fish tank was also updated to become a favourite feature for the children.</p>

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity achieved a surplus for the year of £8,146 whilst its net assets increased from £95,320 to £98,706.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees do not have a formal policy on reserves but try to keep sufficient funds in reserves to be able to pay outstanding bills and staff wages when they become due. The position is closely monitored by the committee.
Amount of reserves held	Para 1.22	At the end of the year, the charity had cash and bank reserves of £49,318.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	There were no funds in deficit at the year end.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The trustees are confident of the ability of the charity to continue as a going concern in the foreseeable future.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The charity is controlled by its governing document, a deed of trust.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The charity is an unincorporated association.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The procedures for the selection of trustees are set out in the governing document. All committee members are trustees and are elected at the Annual General Meeting.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	The Orchard
Other name the charity uses	The Orchard Pre-School
Registered charity number	1028227
Charity's principal address	Thame Road Little Milton Oxfordshire OX44 7PZ

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mrs Nicola Rogers	Chairperson	Resigned on 1 September 2021	
2	Ms Katherine Leworthy			
3	Ms. Sarah Cantwell-Wilkinson			
4	Ms. Natasha Ellis			
5	Mrs Donna Webber		Appointed on 26 February 2021	
6	Ms. Amelia Parker-Joy		Resigned on 26 February 2021	
7	Dr. Ahsan Alvi		Resigned on 13 October 2020	
8	Mrs. Emily Gresty	Chairperson	Appointed on 1 September 2021	
9				
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**Corporate trustees – names of the directors at the date the report was approved**

Director name		
None		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	No assets are held on behalf of others.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects.	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
<b>Name of chief executive or names of senior staff members (Optional information)</b>		

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

N/A

**Other optional information**

N/A

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

	<b>Signature(s)</b>	
	<b>Full name(s)</b>	Mrs. Emily Gresty
	<b>Position (eg Secretary, Chair, etc)</b>	Chairperson
	<b>Date</b>	25 May 2022

**THE ORCHARD  
RECEIPTS AND PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED 31 JULY 2021**

	2021	2020
	£	£
<b>RECEIPTS:</b>		
Fees		
From parents	11,498	9,144
From Oxfordshire CC	<u>28,633</u>	<u>43,344</u>
	<u>40,131</u>	<u>52,488</u>
Other income		
Net fundraising income	2,418	1,023
Grants	12,486	5,382
Uniform and book bag sales	36	30
Donations	1,014	239
Other income (mainly deposits)	680	160
Interest received	<u>10</u>	<u>116</u>
	<u>16,644</u>	<u>6,950</u>
	<u>56,775</u>	<u>59,438</u>
<b>LESS PAYMENTS:</b>		
Employee costs		
Salaries and expenses	35,850	53,284
Training	<u>4</u>	<u>651</u>
	<u>35,854</u>	<u>53,935</u>
Premises costs		
Rent	12	80
Insurance	1,670	1,634
Electricity	150	83
Telephone and broadband	473	530
Property maintenance and repairs	3,720	3,627
Water rates	<u>158</u>	<u>304</u>
	<u>6,183</u>	<u>6,259</u>
Playing costs		
Cleaning	765	705
Food, equipment and play materials	<u>1,165</u>	<u>814</u>
	<u>1,930</u>	<u>1,519</u>
Administration		
Professional fees	1,448	2,882
Advertising and marketing	165	607
Registrations and subscriptions	50	50
Office costs	2,257	1,399
Computer software and equipment	542	823
Deposits returned	<u>200</u>	<u>250</u>
	<u>4,662</u>	<u>6,011</u>
	<u>48,629</u>	<u>67,724</u>
Net surplus (deficit)	8,146	-8,286
Cash and bank balances at 1 August 2020	41,172	49,458
Cash and bank balances at 31 July 2021	<u>49,318</u>	<u>41,172</u>

## THE ORCHARD

### STATEMENT OF ASSETS AND LIABILITIES AS AT 31 JULY 2021

	2021	2020
	£	£
<b>FIXED ASSETS</b>		
Premises	39,280	39,280
Equipment	<u>12,153</u>	<u>12,153</u>
	<u>51,433</u>	<u>51,433</u>
<b>CURRENT ASSETS</b>		
Stock	95	95
Debtors	143	4,520
Bank current account	29,902	21,778
Bank deposit accounts	19,391	19,382
Cash in hand	<u>25</u>	<u>12</u>
	<u>49,556</u>	<u>45,787</u>
<b>CURRENT LIABILITIES</b>		
PAYE & National Insurance	293	-
Parents' deposits	720	520
Accrued expenses	1,134	1,380
Pension contributions	<u>136</u>	<u>-</u>
	<u>2,283</u>	<u>1,900</u>

## THE ORCHARD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021

#### 1 ACCOUNTING POLICIES

##### **Accounting Convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Receipts and payments account**

A receipts and payments account has been prepared in accordance with Section 133 of the Charities Act 2011 as the total income of the charity was less than £250,000.

##### **Statement of Assets and Liabilities**

- a) A Statement of Assets and Liabilities has been prepared in accordance with Section 133 of the Charities Act 2011 as the total income of the charity was less than £250,000.
- b) The charity's premises are stated at cost.

**THE ORCHARD**

**ACCOUNTS - 31 JULY 2021**

**TRUSTEES' APPROVAL**

The financial statements were approved by the Board of Trustees on 25 May 2022 and were signed on its behalf by :

Mrs. E. Gresty, Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ORCHARD  
(Charity number 1028227)**

**Independent examiner's report to the trustees of The Orchard**

I report to the charity's trustees on my examination of the accounts of The Orchard ('the Trust') for the year ended 31 July 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').

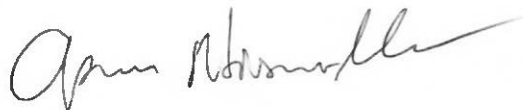
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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. The accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with the accounting 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 in connection with the examination to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



A.P. Sowden FCCA  
Chapman, Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Date: 26 May 2022

**THE ORCHARD**

England & Wales - Charity number 1028227

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# Accounts

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**THE ORCHARD**

**ACCOUNTS**

**YEAR ENDED 31 JULY 2020**

**THE ORCHARD**  
**ACCOUNTS FOR THE YEAR ENDED 31 JULY 2020**

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<b>Page 13</b>	<b>Independent Examiner's Report</b>



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## Trustees' Annual Report for the period

From **1 August 2019** Period start date to **31 July 2020** Period end date

Charity name: **The Orchard**

Charity registration number: **1028227**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The Orchard is a community pre-school delivering the Early Years Foundation Stage education to children aged between 2 and 5 years. The Orchard makes itself accessible to children and families from all sections of the local community and has a policy of inclusion.</p> <p>The Orchard is managed by a Management Committee, comprising of parents and the community interested in its well-being. Working alongside The Orchard's great members of staff, our aims are to provide a "home-from-home" atmosphere - in which children feel comfortable and ready to learn, thus enabling us to deliver a high quality of education.</p> <p>We have close links with Great and Little Milton Primary Schools which helps to make the transition from pre-school to primary school as smooth as possible. Being a member of the Early Years Alliance, gives us the confidence to know we have the right support and guidance when managing The Orchard's general affairs.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The trustees consider that they provide a public benefit by offering a service to local residents and their families in Oxfordshire and Buckinghamshire by providing care, education and play facilities for children between the ages of two and five which enables parents and carers to work.</p> <p>It also promotes public interest in and recognition of the needs of young children in the local area.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity	Para 1.18	<p>The trustees confirm that they have had regard to public benefit guidance issued by the Charities Commission.</p>

Commission on public benefit		
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### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>This financial year saw a number of changes at The Orchard. The number of children on roll, reached a high level with 24 children attending. Staffing was affected by the maternity period of the Deputy Supervisor, plus the retirement of the SENDCO (Special Educational Needs and Disabilities Coordinator). As a result, we hired a new member of staff who covered the maternity leave of the Deputy Supervisor. One member of staff also embarked on a course to enable her to achieve a Level 3 certificate which will benefit The Orchard in the long run.</p> <p>The biggest impact was the Covid-19 pandemic which began in March of 2020, leading to the pre-school closing its doors for a number of weeks. This effected income from parents, although funding was continued through the first lockdown period. It also meant that a lot of our more</p>

		<p>traditional fundraising events had to be cancelled.</p> <p>Fundraising throughout the period still helped to bolster the incomings at The Orchard. This included a Harvest coffee morning, sponsored read, and the Little Milton Christmas Fayre. We were then able to use the funds raised in order to refurbish the children's bathroom. Time and money were also invested in the upkeep of the garden. The balance beam and mud pit were repaired during the summer period and a wooden play bus installed. A gardening company were also employed to maintain the garden throughout the year, enabling the children to make better use of both the back and front gardens.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity achieved a deficit for the year of £8,286 whilst its net assets decreased from £98,450 to £95,320.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees do not have a formal policy on reserves but try to keep sufficient in reserves to be able to pay outstanding bills and staff wages when they become due. The position is closely monitored by the committee.
Amount of reserves held	Para 1.22	At the end of the year, the charity had cash and bank reserves of £41,172.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	There were no funds in deficit at the year end.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The trustees are confident of the ability of the charity to continue as a going concern in the foreseeable future.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The charity is controlled by its governing document, a deed of trust.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The charity is an unincorporated association.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The procedures for the selection of trustees are set out in the governing document. All committee members are trustees and are elected at the Annual General Meeting.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	The Orchard
Other name the charity uses	The Orchard Pre-School
Registered charity number	1028227
Charity's principal address	Thame Road Little Milton Oxfordshire OX44 7PZ

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Dr. Ahsan-Alvi			
2	Ms. Zoe Bullen		Resigned on 21 July 2020	
3	Ms. Sarah Cantwell-Wilkinson			
4	Ms. Natasha Ellis			
5	Ms. Shannon Foster		Resigned on 21 July 2020	
6	Ms. Amelia Parker-Joy			
7	Ms. Nicola Rogers	Chair		
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**Corporate trustees – names of the directors at the date the report was approved**

Director name		
None		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	
None		

### Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	No assets are held on behalf of others.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

#### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A
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### Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ms.Nicola Rogers	
Position (eg Secretary, Chair, etc)	Chair	
Date	20 May 2021	

**THE ORCHARD**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 JULY 2020**

	<b>2020</b>	<b>2019</b>
	£	£
<b>RECEIPTS:</b>		
Fees		
From parents	9,144	17,564
From Oxfordshire CC	<u>43,344</u>	<u>37,573</u>
	<u>52,488</u>	<u>55,137</u>
Other income		
Net fundraising income	1,023	1,272
Grants	5,382	-
Uniform and book bag sales	30	86
Donations	239	790
Other income (mainly deposits)	160	600
Interest received	<u>116</u>	<u>113</u>
	<u>6,950</u>	<u>2,861</u>
	<u>59,438</u>	<u>57,998</u>
<b>LESS PAYMENTS:</b>		
Employee costs		
Salaries and expenses	53,284	50,065
Training	<u>651</u>	<u>345</u>
	<u>53,935</u>	<u>50,410</u>
Premises costs		
Rent	80	82
Insurance	1,634	1,591
Electricity	83	260
Telephone and broadband	530	791
Property maintenance and repairs	3,627	1,047
Water rates	<u>304</u>	<u>171</u>
	<u>6,259</u>	<u>3,942</u>
Playing costs		
Cleaning	705	620
Food, equipment and play materials	<u>814</u>	<u>1,962</u>
	<u>1,519</u>	<u>2,582</u>
Administration		
Professional fees	2,882	2,400
Advertising and marketing	607	123
Registrations and subscriptions	50	95
Office costs	1,399	910
Computer software and equipment	823	813
Deposits returned	<u>250</u>	<u>360</u>
	<u>6,011</u>	<u>4,702</u>
	<u>67,724</u>	<u>61,635</u>
Net surplus (deficit)	-8,286	(3,637)
Cash and bank balances at 1 August 2019	49,458	53,095
Cash and bank balances at 31 July 2020	<u>41,172</u>	<u>49,458</u>

**THE ORCHARD**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31 JULY 2020**

	2020 £	2019 £
<b>FIXED ASSETS</b>		
Premises	39,280	39,280
Equipment	<u>12,153</u>	<u>12,153</u>
	<u>51,433</u>	<u>51,433</u>
<b>CURRENT ASSETS</b>		
Stock	95	-
Debtors	4,520	337
Bank current account	21,778	29,809
Bank deposit accounts	19,382	19,640
Cash in hand	<u>12</u>	<u>9</u>
	<u>45,787</u>	<u>49,795</u>
<b>CURRENT LIABILITIES</b>		
PAYE & National Insurance	-	178
Parents' deposits	520	1,280
Accrued expenses	<u>1,380</u>	<u>1,320</u>
	<u>1,900</u>	<u>2,778</u>

## THE ORCHARD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020

#### 1 ACCOUNTING POLICIES

##### Accounting Convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### Receipts and payments account

A receipts and payments account has been prepared in accordance with Section 133 of the Charities Act 2011 as the total income of the charity was less than £250,000.

##### Statement of Assets and Liabilities

- a) A Statement of Assets and Liabilities has been prepared in accordance with Section 133 of the Charities Act 2011 as the total income of the charity was less than £250,000.
- b) The charity's premises are stated at cost.

**THE ORCHARD**

**ACCOUNTS - 31 JULY 2020**

**TRUSTEES' APPROVAL**

The financial statements were approved by the Board of Trustees on 20 May 2021 and were signed on its behalf by :

Ms. N. Rogers, Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ORCHARD  
(Charity number 1028227)**

**Independent examiner's report to the trustees of The Orchard**

I report to the charity's trustees on my examination of the accounts of The Orchard ('the Trust') for the year ended 31 July 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').

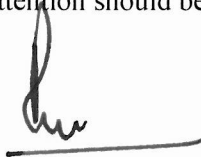
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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. The accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with the accounting 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 in connection with the examination to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



R.A. Pease CA FCA  
McCulloch Pease Limited  
11 Boundary Business Park  
Wheatley Road  
Garsington  
Oxford  
OX44 9EJ

Date: 24 May 2021