

**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.

### **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**

	<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>

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

Bank current account	<u>43</u>	<u>-450</u>	<u>534</u>	<u>84</u>	<u>211</u>
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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

**THE ORCHARD**

**ACCOUNTS**

**YEAR ENDED 31 JULY 2023**

## **THE ORCHARD**

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

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## **The Orchard**

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## **The Orchard**

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

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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**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:

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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**

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A.P. Sowden FCCA, CTA  
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15 May 2024

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

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	<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
	£	£	£	£
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Cleaning	-	-	-	-
Food, equipment and play materials	943	3,920	4,863	767
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	<u>943</u>	<u>3,920</u>	<u>4,863</u>	<u>1,660</u>
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Professional fees	2,272	-	2,272	2,042
Advertising and marketing	115	-	115	115
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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
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	<u>67,245</u>	<u>4,674</u>	<u>71,919</u>	<u>61,299</u>
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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>

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

Bank current account	<u>43</u>	<u>-450</u>	<u>534</u>	<u>84</u>	<u>211</u>
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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').

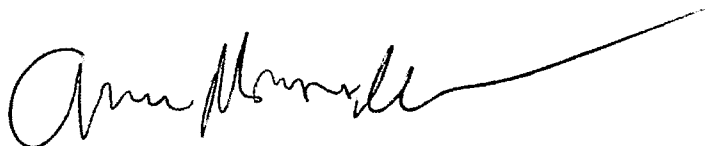
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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