

APPLE TREE PRE-SCHOOL, KINGSWOOD

England & Wales · Charity number 1029687

Details

Other names	CHURCH ROAD PRE-SCHOOL LEARNING ALLIANCE, ST STEPHENS PLAYGROUP
Status	Registered
Legal form	Other
Registered	1993-12-10
Register	View on the Charity Commission register

Contact

Address	37th Scout HQ Deerhurst Bristol BS15 1XH
Phone	01179568749
Email	appletreepreschool@hotmail.co.uk
Website	www.appletreepreschool.org.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

Activities: We strive to offer a safe, happy, caring and stimulating environment, in which the pre-school children from families in our local area, can develop their skills for the next step on the ladder of life.

Classification

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

Geography

- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£144,592	£132,625	-	-
2024-08-31	£131,977	£138,960	-	-
2023-08-31	£100,660	£106,687	-	-
2022-08-31	£99,945	£101,152	-	-
2021-09-06	£105,290	£99,864	-	-
2020-09-06	£93,208	£89,845	-	-

Trustees

Name	Role	Appointed
Faye Nash	Chair	2025-10-22
Jade Chivers		2025-10-22
Kerry Graham		2025-10-22
Rachel Cole		2025-10-22
Yasmin Ashmead		2025-10-22

APPLE TREE PRE-SCHOOL, KINGSWOOD

England & Wales - Charity number 1029687

Accounts

Apple Tree Pre-school - Kingswood

Report and Financial Statements

Year ended 31st August 2025

Charity no: 1029687

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2025

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Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2025

Legal and administrative information

Constitution

Apple Tree Pre-school is a registered charity governed by its constitution. Charity number 1029687. The Voluntary Management Committee ("The Charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as The Trustees.

The chairperson is nominated by the committee members at the Annual General Meeting each year. All committee members are elected on an annual basis at the AGM and serve a minimum period of one year. These trustees have the power to co-opt up to two further members to fill specialist roles.

The trustees serving during the year were as follows:

Gemma Chaloner	Chairperson
Natalie Rees	Treasurer
Jennie Cottle	Secretary
Victoria Millard	
Natasha Bayliss	
Abigail Dawe	
Charlotte Gervais	

Pre-school premises:

Deer's Lodge, Deerhurst, Kingswood, BS15 1XH

Bankers:

Lloyds Bank, 102 Regent St, Kingswood, Bristol

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2025

Objectives and activities

The charity objective is to offer a safe, happy, caring and stimulating environment, in which the pre-school children from families in our local area, can develop their skills for the next step on the ladder of life.

To enhance the development and education of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The trustees continue to act in accordance with guidance on public benefit produced by the Charity Commission.

Review of the activities and future developments

The committee remains the same for another year

Below is a brief overview of operations/activities/expenditure carried out by the pre-school during 2024/25.

- * We began the year with 31 children on the roll increasing to 33 by our last intake in April.
- * We continue to hold our Christmas performances at pre-school. As an ever-growing multi-faith setting, this allows all our children to be involved in the performance.
- * Using our EYPP money, we were able to bring in Sporting Chance. This company provide sports sessions for our children.
- * We were gifted just over £15,000 from a neighbouring pre-school that had closed. We will be looking to use this to improve our outdoor space.
- * We ended our year with a party for all our children followed by a graduation ceremony for our school leavers. Good weather allowed us to hold the ceremony outside. Children were presented with graduation hats, certificates and personalised leaver balloons.
- * Finally, as always, the staff have been wonderful this year and on behalf of the committee and all the parents I would like to thank them for their incredible devotion to the preschool and all the hard work they do for our children.

Reserves policy

It is the policy of the charity to maintain reserves of £35,000, this is to cover emergency expenses and staff redundancies should the pre-school need to cease.

By order of the trustees,



Gemma Chaloner
Chairperson, Apple Tree Preschool Committee

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2025

Independent Examiners Report to the Trustees of Apple Tree Pre-school - Kingswood

We report on the accounts of the charity for the year ended 31st August 2025, which are set out on pages 4 to 6.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 114(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under S145 of the 2011 Act
- to follow procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act
- and to state whether particular matters have come to my attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) Which gives us reasonable cause to believe that in any material respect the requirements:
 - (a) To keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Oliver Evans

Oliver Evans
Evans & Partners
Chartered Accountants
9 Bank Road
Kingswood
Bristol
BS15 8LS

Dated: 7 May 2026

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2025

Receipts and Payments account

Unrestricted funds	2025			2024		
	General	Designated Staff	Total	General	Designated Staff	Total
Receipts	£	£	£	£	£	£
Council Grants	114,428	-	114,428	113,988	-	113,988
Attendance Fees	14,159	-	14,159	17,749	-	17,749
Fund Raising	82	-	82	-	-	-
Commission	74	-	74	77	-	77
Donations	15,615	-	15,615	-	-	-
Milk	234	-	234	163	-	163
	<u>144,592</u>	<u>-</u>	<u>144,592</u>	<u>131,977</u>	<u>-</u>	<u>131,977</u>
Payments						
Salaries	112,724	-	112,724	98,970	-	98,970
Pension	1,224	-	1,224	938	-	938
Accountancy and Payroll	731	-	731	725	-	725
Supplies	3,103	-	3,103	2,803	-	2,803
Equipment	1,455	-	1,455	22,640	-	22,640
Ofsted	50	-	50	50	-	50
Training	844	-	844	964	-	964
Clothing	501	-	501	408	-	408
Cleaning	473	-	473			
Rent	9,000	-	9,000	8,996	-	8,996
Insurance	1,268	-	1,268	1,200	-	1,200
Website Costs	369	-	369	354	-	354
Miscellaneous	446	-	446	620	-	620
Bank Charges	139	-	139	97	-	97
Subscriptions	298	-	298	196	-	196
	<u>132,625</u>	<u>-</u>	<u>132,625</u>	<u>138,960</u>	<u>-</u>	<u>138,960</u>

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2025

Statement Assets and Liabilities

Receipts & Payments Account

Unrestricted funds

Summary

	2025			2024		
	General	Designated Staff	Total	General	Designated Staff	Total
	£	£	£	£	£	£
Receipts	144,592	-	144,592	131,977	-	131,977
Payments	<u>132,625</u>	-	<u>132,625</u>	<u>138,960</u>	-	<u>138,960</u>
Excess receipts (payments)	11,967	-	11,967	(6,983)	-	(6,983)
Balance brought f/wd	90,817	-	90,817	97,801	-	97,801
Balance carried f/wd	<u>102,784</u>	-	<u>102,784</u>	<u>90,817</u>	-	<u>90,817</u>
Represented by						
Cash at bank	102,712	-	102,712	90,745	-	90,745
Cash in hand	72	-	72	72	-	72
	<u>102,784</u>	-	<u>102,784</u>	<u>90,817</u>	-	<u>90,817</u>

Other assets:

Loan to 37 Kingswood Scouts		<u>2,000</u>	<u>2,000</u>
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Signed



Dated

12/5/25

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2025

Notes forming part of the financial statements for the year ended 31st August 2025

1. Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with the Charities (Account and Reports) Regulations 2005 and applicable accounting standards. The accounts are prepared on a receipts and payments basis and no accruals or prepayments are recognised. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Incoming resources

Donations and grants

Income from donations and grants, including capital grants, is included in the incoming resources when these are received. Grants are unrestricted.

Interest receivable

Interest is included when received by the charity.

Fund accounting

Funds held by the charity are either:

- Unrestricted general funds. These are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds. These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Legal status of the charity

The charity is run by a Voluntary Management Committee.

3. Staff numbers

We have a staffing level of 9 part time employees; between them providing adequate supervision for nine half day pre-school sessions. (2024 – 9 part time employees)

4. Unrestricted funds of the charity

The trustees have internal designated funds to offset redundancy costs in the event the pre-school has to cease. This redundancy fund is held and will be increased during the next financial year to offset legal requirements should the pre-school have to cease. The funds remain part of unrestricted reserves.

APPLE TREE PRE-SCHOOL, KINGSWOOD

England & Wales - Charity number 1029687

Accounts

Apple Tree Pre-school - Kingswood

Report and Financial Statements

Year ended 31st August 2024

Charity no: 1029687

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2024

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Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2024

Legal and administrative information

Constitution

Apple Tree Pre-school is a registered charity governed by its constitution. Charity number 1029687. The Voluntary Management Committee (“The Charity”) are its trustees for the purpose of charity law and throughout this report are collectively referred to as The Trustees.

The chairperson is nominated by the committee members at the Annual General Meeting each year. All committee members are elected on an annual basis at the AGM and serve a minimum period of one year. These trustees have the power to co-opt up to two further members to fill specialist roles.

The trustees serving during the year were as follows:

Gemma Chaloner	Chairperson
Natalie Rees	Treasurer
Jennie Cottle	Secretary
Victoria Millard	
Natasha Bayliss	
Abigail Dawe	
Charlotte Gervais	

Pre-school premises:
Deer’s Lodge, Deerhurst, Kingswood, BS15 1XH

Bankers:
Lloyds Bank, 102 Regent St, Kingswood, Bristol

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2024

Objectives and activities

The charity objective is to offer a safe, happy, caring and stimulating environment, in which the pre-school children from families in our local area, can develop their skills for the next step on the ladder of life.

To enhance the development and education of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The trustees continue to act in accordance with guidance on public benefit produced by the Charity Commission.

Review of the activities and future developments

The committee remains the same for another year

Below is a brief overview of operations/activities/expenditure carried out by the pre-school during 2023/24.

- * We began the year with 32 children on the roll increasing to 33 by our last intake in April.
- * We continue to hold our Christmas performances at pre-school. As an ever-growing multi-faith setting, this allows all our children to be involved in the performance.
- * We had a member of staff resign in September. We advertised and managed to fill the position the beginning of November.
- * Using our EYPP money, we were able to bring in HD Dance company who ran dance and movement sessions with the children over a 6-week period. We were also able to pay for Zoolab to visit us twice. They brought in a selection of creatures for our children to meet.
- * Our garden was revamped in Jan/Feb. We had a team from Green Play Project come in and build us a new playhouse, tunnel slide and water wall.
- * We contacted Blue Budgie design to help us update our website and register on google maps.
- * We ended our year with a party for all our children followed by a graduation ceremony for our school leavers. Good weather allowed us to hold the ceremony outside. Children were presented with graduation hats, certificates and personalised leaver balloons.
- * Finally, as always, the staff have been wonderful this year and on behalf of the committee and all the parents I would like to thank them for their incredible devotion to the preschool and all the hard work they do for our children.

Reserves policy

It is the policy of the charity to maintain reserves of £35,000, this is to cover emergency expenses and staff redundancies should the pre-school need to cease.

By order of the trustees,


Gemma Chaloner 10/6/25
Chairperson, Apple Tree Preschool Committee

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2024

Independent Examiners Report to the Trustees of Apple Tree Pre-school - Kingswood

We report on the accounts of the charity for the year ended 31st August 2024, which are set out on pages 4 to 6.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 114(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under S145 of the 2011 Act
- to follow procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act
- and to state whether particular matters have come to my attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

(1) Which gives us reasonable cause to believe that in any material respect the requirements:

- (a) To keep accounting records in accordance with section 130 of the 2011 Act; and
- (b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Evans & Partners
Chartered Accountants
9 Bank Road
Kingswood
Bristol
BS15 8LS

Dated: 11-06-2025

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2024

Receipts and Payments account

Unrestricted funds	2024			2023		
	General	Designated	Total	General	Designated	Total
		Staff			Staff	
Receipts	£	£	£	£	£	£
Council Grants	113,988	-	113,988	87,965	-	87,965
Attendance Fees	17,749	-	17,749	12,217	-	12,217
Fund Raising	-	-	-	-	-	-
Commission	77	-	77	215	-	215
Milk	163	-	163	263	-	263
	<u>131,977</u>	<u>-</u>	<u>131,977</u>	<u>100,659</u>	<u>-</u>	<u>100,659</u>
Payments						
Salaries	98,970	-	98,970	88,943	-	88,943
Pension	938	-	938	708	-	708
Accountancy and Payroll	725	-	843	810	-	810
Supplies	2,803	-	2,803	2,416	-	2,416
Equipment	22,640	-	22,640	1,972	-	1,972
Ofsted	50	-	50	50	-	50
Training	964	-	964	390	-	390
Clothing	408	-	408	358	-	358
Rent	8,996	-	8,996	8,996	-	8,996
Insurance	1,200	-	1,200	1,144	-	1,144
Website Costs	354	-	354	102	-	102
Miscellaneous	620	-	501	424	-	424
Bank Charges	97	-	97	177	-	177
Subscriptions	196	-	196	198	-	198
	<u>138,960</u>	<u>-</u>	<u>138,960</u>	<u>106,687</u>	<u>-</u>	<u>106,687</u>

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2024

Statement Assets and Liabilities

Receipts & Payments Account

Unrestricted funds

Summary

	2024			2023		
	General	Designated Staff	Total	General	Designated Staff	Total
	£	£	£	£	£	£
Receipts	131,977	-	131,977	100,659	-	100,659
Payments	<u>138,960</u>	-	<u>138,960</u>	<u>106,687</u>	-	<u>106,687</u>
Excess receipts (payments)	(6,983)	-	(6,983)	(6,028)	-	(6,028)
Balance brought f/wd	97,801	-	97,801	103,828	-	103,828
Balance carried f/wd	<u>90,817</u>	-	<u>90,817</u>	<u>97,801</u>	-	<u>97,801</u>
Represented by						
Cash at bank	90,745	-	90,745	97,729	-	97,729
Cash in hand	72	-	72	72	-	72
	<u>90,817</u>	-	<u>90,817</u>	<u>97,801</u>	-	<u>97,801</u>
Other assets:						
Loan to 37 Kingswood Scouts			<u>2,000</u>			<u>2,000</u>

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2024

Notes forming part of the financial statements for the year ended 31st August 2024

1. Accounting policies

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- Unrestricted general funds. These are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds. These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Legal status of the charity

The charity is run by a Voluntary Management Committee.

3. Staff numbers

We have a staffing level of 9 part time employees; between them providing adequate supervision for nine half day pre-school sessions. (2023 – 10 part time employees)

4. Unrestricted funds of the charity

The trustees have designated funds to offset redundancy costs in the event the pre-school has to cease. This redundancy fund is held and will be increased during the next financial year to offset legal requirements should the pre-school have to cease.

APPLE TREE PRE-SCHOOL, KINGSWOOD

England & Wales - Charity number 1029687

Accounts

Apple Tree Pre-school - Kingswood

Report and Financial Statements

Year ended 31st August 2023

Charity no: 1000007

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2023

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The chairperson is nominated by the committee members at the Annual General Meeting each year. All committee members are elected on an annual basis at the AGM and serve a minimum period of one year. These trustees have the power to co-opt up to two further members to fill specialist roles.

The trustees serving during the year were as follows:

Claire Mayes	Chairperson
Jennie Wootton	Treasurer
Jessica Cole	Secretary
Natasha Bayliss	
Gemma Chaloner	
Alexandra Reuben	
Victoria Millard	

Change in committee from 17th May 23 following AGM

Gemma Chaloner	Chairperson
Natalie Rees	Treasurer
Jennie Cottle	Secretary
Victoria Millard	
Natasha Bayliss	
Abigail Dawe	
Charlotte Gervais	

Pre-school premises:

Deer's Lodge, Deerhurst, Kingswood, BS15 1XH

Bankers:

Lloyds Bank, 102 Regent St, Kingswood, Bristol

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2023

Objectives and activities

The charity objective is to offer a safe, happy, caring and stimulating environment, in which the pre-school children from families in our local area, can develop their skills for the next step on the ladder of life.

To enhance the development and education of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The trustees continue to act in accordance with guidance on public benefit produced by the Charity Commission.

Review of the activities and future developments

Committee – An AGM was held on the 17th May 2023.

During this meeting three members resigned and three new members were voted in.

Below is a brief overview of operations/activities/expenditure carried out by the pre-school during 2022/23.

* We began the year with 28 children on the roll increasing to 36 by our last intake in April.

* We continue to hold our Christmas performances at pre-school. As an ever-growing multi-faith setting, this allows all our children to be involved in the performance.

* We had a member of staff resign in March but we have decided to cover their hours using bank staff.

* Concept photography sales raised £192.00

* Using our EYPP money, we were able to bring in a music practitioner (Engage and Immerse) to work with the children for an hour a week.

* We received 3 quotes for garden improvements. Our parents and children have voted for their favourite design and we hope to have the work carried out by the end of 2023.

* We ended our year with a party for all our children followed by a graduation ceremony for our school leavers. Good weather allowed us to hold the ceremony outside. Children were presented with graduation hats, certificates and personalised leaver balloons.

* Finally, as always, the staff have been wonderful this year and on behalf of the committee and all the parents I would like to thank them for their incredible devotion to the preschool and all the hard work they do for our children.

Reserves policy

It is the policy of the charity to maintain reserves of £35,000, this is to cover emergency expenses and staff redundancies should the pre-school need to cease.

By order of the trustees,

Gemma Chaloner
Chairperson, Apple Tree Preschool Committee



7/5/24

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2023

Independent Examiners Report to the Trustees of Apple Tree Pre-school - Kingswood

We report on the accounts of the charity for the year ended 31st August 2023, which are set out on pages 4 to 6.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 114(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under S145 of the 2011 Act
- to follow procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act
- and to state whether particular matters have come to my attention.

Basis of independent examiner's report


Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) Which gives us reasonable cause to believe that in any material respect the requirements:
 - (a) To keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Evans & Partners
Chartered Accountants
9 Bank Road
Kingswood
Bristol
BS15 8LS


Gemma Chaloner
7/5/24

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2023

Receipts and Payments account

Unrestricted funds	2023			2022		
	General	Designated	Total	General	Designated	Total
Receipts	£	Staff £	£	£	Staff £	£
Council Grants	87,965	-	87,965	86,230	-	86,230
Attendance Fees	12,217	-	12,217	13,516	-	13,516
Fund Raising	-	-	-	63	-	63
Commission	215	-	215			
Milk	263	-	263	136	-	136
	<u>100,660</u>	<u>-</u>	<u>100,660</u>	<u>99,945</u>	<u>-</u>	<u>99,945</u>
Payments						
Salaries	88,943	-	88,943	85,343	-	85,343
Pension	708	-	708	385	-	385
Accountancy and Payroll	810	-	810	1,162	-	1,162
Supplies	2,416	-	2,416	2,384	-	2,384
Equipment	1,972	-	1,972	1,512	-	1,512
Ofsted	50	-	50	50	-	50
Training	390	-	390	152	-	152
Clothing	358	-	358	187	-	187
Rent	8,996	-	8,996	7,752	-	7,752
Insurance	1,144	-	1,144	1,112	-	1,112
Website Costs	102	-	102	310	-	310
Miscellaneous	423	-	423	404	-	404
Bank Charges	177	-	177	183	-	183
Subscriptions	198	-	198	216	-	216
	<u>106,687</u>	<u>-</u>	<u>106,687</u>	<u>101,152</u>	<u>-</u>	<u>101,152</u>

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2023

Statement Assets and Liabilities

**Receipts & Payments Account
Unrestricted funds
Summary**

	2023			2022		
	General	Designated Staff	Total	General	Designated Staff	Total
	£	£	£	£	£	£
Receipts	100,660	-	100,660	99,945	-	99,945
Payments	<u>106,687</u>	-	<u>106,687</u>	<u>101,152</u>	-	<u>101,152</u>
Excess receipts (payments)	(6,027)	-	(6,027)	(1,207)	-	(1,207)
Balance brought f/wd	103,828	-	103,828	105,035	-	105,035
Balance carried f/wd	<u>97,801</u>	-	<u>97,801</u>	<u>103,828</u>	-	<u>103,828</u>
Represented by						
Cash at bank	97,729	-	97,729	103,756	-	103,756
Cash in hand	72	-	72	72	-	72
	<u>97,801</u>	-	<u>97,801</u>	<u>103,828</u>	-	<u>103,828</u>
Other assets:						
Loan to 37 Kingswood Scouts			<u>2,000</u>			<u>2,000</u>

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2023

Notes forming part of the financial statements for the year ended 31st August 2023

1. Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with the Charities (Account and Reports) Regulations 2005 and applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Group financial statements

These financial statements consolidate the results of the charity.

Incoming resources

Donations and grants

Income from donations and grants, including capital grants, is included in the incoming resources when these are received.

Interest receivable

Interest is included when received by the charity.

Fund accounting

Funds held by the charity are either:

- Unrestricted general funds. These are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds. These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Legal status of the charity

The charity is run by a Voluntary Management Committee.

3. Staff numbers

We have a staffing level of 10 part time employees; between them providing adequate supervision for nine half day pre-school sessions. (2022 – 10 part time employees)

4. Unrestricted funds of the charity

The trustees have designated funds to offset redundancy costs in the event the pre-school has to cease. This redundancy fund is held and will be increased during the next financial year to offset legal requirements should the pre-school have to cease.

APPLE TREE PRE-SCHOOL, KINGSWOOD

England & Wales - Charity number 1029687

Accounts

Apple Tree Pre-school - Kingswood

Report and Financial Statements

Year ended 31st August 2022

Charity no: 1029687

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2022

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Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2022

Legal and administrative information

Constitution

Apple Tree Pre-school is a registered charity governed by its constitution. Charity number 1029687. The Voluntary Management Committee (“The Charity”) are its trustees for the purpose of charity law and throughout this report are collectively referred to as The Trustees.

The chairperson is nominated by the committee members at the Annual General Meeting each year. All committee members are elected on an annual basis at the AGM and serve a minimum period of one year. These trustees have the power to co-opt up to two further members to fill specialist roles.

The trustees serving during the year were as follows:

Claire Mayes	Chairperson
Jennie Wootton	Treasurer
Jessica Cole	Secretary
Natasha Bayliss	
Gemma Chaloner	
Alexandra Reuben	
Victoria Millard	

Pre-school premises:

Deer’s Lodge, Deerhurst, Kingswood, BS15 1XH

Bankers:

Lloyds Bank, 102 Regent St, Kingswood, Bristol

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2022

Objectives and activities

The charity objective is to offer a safe, happy, caring and stimulating environment, in which the pre-school children from families in our local area, can develop their skills for the next step on the ladder of life.

To enhance the development and education of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The trustees continue to act in accordance with guidance on public benefit produced by the Charity Commission.

Review of the activities and future developments

Committee – An AGM was held on the 2nd November 2021. During this meeting four members resigned and four new members were voted in.

Below is a brief overview of operations/activities/expenditure carried out by the pre-school during 2021/22.

* We began the year with 30 children on the roll increasing to 37 by our last intake in April.

* Although Covid restrictions were lifted we chose to hold 3 Christmas performances to reduce audience numbers.

* We had a member of staff resign the end of July but were able to interview and recruit during August.

* Concept photography sales raised £131.00.

* £750.00 Inclusion funding received from South Glos, this enabled us to provide extra staffing for 1-2-1 activities.

* To mark the Platinum Jubilee the staff held a fayre for our children and their families.

* We ended our year with a party for all our children followed by a graduation ceremony for our school leavers. Good weather allowed us to hold the ceremony outside. Children were presented with graduation hats, certificates and personalised leaver balloons.

Finally, as always, the staff have been wonderful this year and on behalf of the committee and all the parents I would like to thank them for their incredible devotion to the preschool and all the hard work they do for our children.

Reserves policy

It is the policy of the charity to maintain reserves of £35,000, this is to cover emergency expenses and staff redundancies should the pre-school need to cease.

By order of the trustees,

Claire Mayes
Chairperson, Apple Tree Preschool Committee

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2022

Independent Examiners Report to the Trustees of Apple Tree Pre-school - Kingswood

We report on the accounts of the charity for the year ended 31st August 2022, which are set out on pages 5 to 7.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 114(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under S145 of the 2011 Act
- to follow procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act
- and to state whether particular matters have come to my attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

(1) Which gives us reasonable cause to believe that in any material respect the requirements:

- (a) To keep accounting records in accordance with section 130 of the 2011 Act; and
- (b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Evans & Partners
Chartered Accountants
9 Bank Road
Kingswood
Bristol
BS15 8LS

Dated: 8 June 2023

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2022

Receipts and Payments account

Unrestricted funds	2022			2021		
	General	Designated Staff	Total	General	Designated Staff	Total
Receipts	£	£	£	£	£	£
Council Grants	86,230	-	86,230	88,842	-	88,842
Attendance Fees	13,516	-	13,516	16,151	-	16,151
Fund Raising	63	-	63	120	-	120
Milk	136	-	136	177	-	177
	<u>99,945</u>	<u>-</u>	<u>99,945</u>	<u>105,290</u>	<u>-</u>	<u>105,290</u>
Payments						
Salaries	85,343	-	85,343	81,019	-	81,019
Pension	385	-	385	329	-	329
Accountancy and Payroll	1,162	-	1,162	1,368	-	1,368
Supplies	2,384	-	2,384	2,382	-	2,382
Equipment	1,512	-	1,512	3,661	-	3,661
Ofsted	50	-	50	50	-	50
Training	152	-	152	971	-	971
Clothing	187	-	187	531	-	531
Rent	7,752	-	7,752	7,752	-	7,752
Insurance	1,112	-	1,112	1,087	-	1,087
Website Costs	310	-	310	-	-	-
Miscellaneous	404	-	404	385	-	385
Bank Charges	183	-	183	182	-	182
Subscriptions	216	-	216	147	-	147
	<u>101,152</u>	<u>-</u>	<u>101,152</u>	<u>99,864</u>	<u>-</u>	<u>99,864</u>

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2022

Statement Assets and Liabilities

Receipts & Payments Account

Unrestricted funds

Summary

	2022			2021		
	General	Designated	Total	General	Designated	Total
	£	£	£	£	£	£
Receipts	99,945	-	99,945	105,290	-	105,290
Payments	<u>101,152</u>	-	<u>101,152</u>	<u>99,864</u>	-	<u>99,864</u>
Excess receipts (payments)	(1,207)	-	(1,207)	5,426	-	5,426
Balance brought f/wd	105,035	-	105,035	99,609	-	99,609
Balance carried f/wd	<u>103,828</u>	-	<u>103,828</u>	<u>105,035</u>	-	<u>105,035</u>
Represented by						
Cash at bank	103,756	-	103,756	104,962	-	104,962
Cash in hand	72	-	72	73	-	73
	<u>103,828</u>	-	<u>103,828</u>	<u>105,035</u>	-	<u>105,035</u>

Other assets:

Loan to 37 Kingswood Scouts			<u>2,000</u>			<u>2,000</u>
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Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2022

Notes forming part of the financial statements for the year ended 31st August 2022

1. Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with the Charities (Account and Reports) Regulations 2005 and applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Group financial statements

These financial statements consolidate the results of the charity.

Incoming resources

Donations and grants

Income from donations and grants, including capital grants, is included in the incoming resources when these are received.

Interest receivable

Interest is included when received by the charity.

Fund accounting

Funds held by the charity are either:

- Unrestricted general funds. These are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds. These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Legal status of the charity

The charity is run by a Voluntary Management Committee.

3. Staff numbers

We have a staffing level of 10 part time employees; between them providing adequate supervision for nine half day pre-school sessions. (2021 – 10 part time employees)

4. Unrestricted funds of the charity

The trustees have designated funds to offset redundancy costs in the event the pre-school has to cease. This redundancy fund is held and will be increased during the next financial year to offset legal requirements should the pre-school have to cease.

APPLE TREE PRE-SCHOOL, KINGSWOOD

England & Wales - Charity number 1029687

Accounts

Apple Tree Pre-school - Kingswood

Report and Financial Statements

Year ended 31st August 2021

Charity no: 1029687

Apple Tree Pre-school – Kingswood

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Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2021

Legal and administrative information

Constitution

Apple Tree Pre-school is a registered charity governed by its constitution. Charity number 1029687. The Voluntary Management Committee (“The Charity”) are its trustees for the purpose of charity law and throughout this report are collectively referred to as The Trustees.

The chairperson is nominated by the committee members at the Annual General Meeting each year. All committee members are elected on an annual basis at the AGM and serve a minimum period of one year. These trustees have the power to co-opt up to two further members to fill specialist roles.

The trustees serving during the year were as follows:

Miss Claire Mayes	Chairperson
Mrs Rebecca Lovell	Treasurer
Mrs Olivia Bermingham	Secretary
Mrs Rosie Pearce	
Mrs Gemma Chaloner	
Mrs Kerrie Rowland	
Mrs Victoria Millard	

Pre-school premises:

Deer’s Lodge, Deerhurst, Kingswood, BS15 1XH

Bankers:

Lloyds Bank, 124 High Street, Staple Hill, Bristol

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2021

Objectives and activities

The charity objective is to offer a safe, happy, caring and stimulating environment, in which the pre-school children from families in our local area, can develop their skills for the next step on the ladder of life.

To enhance the development and education of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The trustees continue to act in accordance with guidance on public benefit produced by the Charity Commission.

Review of the activities and future developments

Committee – Our committee remains unchanged due to a cancelled AGM following the Coronavirus lockdown and the government restrictions that have since followed.

Below is a brief overview of operations/activities/expenditure carried out by the pre-school during 2020/21.

* We began the year with 32 children on the roll increasing to 40 by our last intake in April.

* We were able to recruit in September as Covid restrictions relaxed, this had been on hold from the previous April. We welcomed back Jodie Hale who had previously worked with us from 2009 to 2015. As numbers continued to increase, we were able to offer contracted hours to Katie Groves who had been on our Bank staff.

*Concept photography sales raised £266.00.

* We were unable to hold our Christmas performance due to Covid restrictions.

*£4,769 Inclusion funding received from South Glos, this enabled us to purchase specialised resources for 3 of our children who required extra support. We were also able to provide extra staffing for 1-2-1 activities.

*Due to government restrictions, we were unable to plan an end of year trip. We were however able to have an end of year party for all the children followed by a graduation ceremony. The ceremony was held outside so our parents could attend, the children were presented with their graduation hats, certificates, and personalised leaver balloons.

We are extremely proud of all our children who are showing such resilience throughout this pandemic.

Finally, as last year the staff have proven how committed they are to the pre-school. They continue to adapt their practice to comply with our Covid-19 Safe Operating Procedures, ensuring the children are safe, happy, and shielded from the uncertainty of the adult world. On behalf of the committee and all the parents I would like to thank them for their incredible devotion to the preschool and all the hard work they do for our children.

Without a committee the preschool cannot run so many thanks for all the hard work.

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2021

Reserves policy

It is the policy of the charity to maintain reserves of £35,000, this is to cover emergency expenses and staff redundancies should the pre-school need to cease.

By order of the trustees,

Claire Mayes
Chairperson, Apple Tree Preschool Committee

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2021

Independent Examiners Report to the Trustees of Apple Tree Pre-school - Kingswood

We report on the accounts of the charity for the year ended 31st August 2021, which are set out on pages 5 to 7.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 114(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under S145 of the 2011 Act
- to follow procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act
- and to state whether particular matters have come to my attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

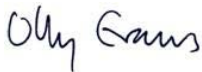
In connection with our examination, no matter has come to our attention:

(1) Which gives us reasonable cause to believe that in any material respect the requirements:

- (a) To keep accounting records in accordance with section 130 of the 2011 Act; and
- (b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



For and on behalf of Evans & Partners

Chartered Accountants

9 Bank Road

Kingswood

Bristol

BS15 8LS

Dated: 5 April 2022

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2021

Receipts and Payments account

Unrestricted funds	2021			2020		
	General	Designated Staff	Total	General	Designated Staff	Total
Receipts	£	£	£	£	£	£
Council Grants	88,842		88,842	83,162		83,162
Attendance Fees	16,151		16,151	9,920		9,920
Fund Raising	120		120	-		-
Milk	177		177	126		126
	<u>105,290</u>		<u>105,290</u>	<u>93,208</u>		<u>93,208</u>
Payments						
Salaries	81,019		81,019	71,212		71,212
Pension	329		329	210		210
Accountancy and Payroll	1,368		1,368	956		956
Supplies	2,382		2,382	2,647		2,647
Equipment	3,661		3,661	2,357		2,357
Ofsted	50		50	50		50
Training	971		971	344		344
Clothing	531		531	423		423
Rent	7,752		7,752	7,752		7,752
Insurance	1,087		1,087	1,087		1,087
Miscellaneous	385		385	1,238		1,238
Bank Charges	182		182	195		195
Subscriptions	147		147	1,374		1,374
	<u>99,864</u>		<u>99,864</u>	<u>89,845</u>		<u>89,845</u>

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2021

Statement Assets and Liabilities

Receipts & Payments Account

Unrestricted funds

Summary

	2021			2020		
	General	Designated	Total	General	Designated	Total
	£	Staff £	£	£	Staff £	£
Receipts	105,290		105,290	93,208		93,208
Payments	99,864		99,864	89,845		89,845
Excess receipts (payments)	5,426		5,426	3,363		3,363
Balance brought f/wd	99,609		99,609	96,246		96,246
Balance carried f/wd	105,035		105,035	99,609		99,609
Represented by						
Cash at bank	104,962		104,962	99,466		99,466
Cash in hand	73		73	143		143
	105,035		105,035	99,609		99,609
Other assets:						
Loan to 37 Kingswood Scouts			2,000			2,000

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2021

Notes forming part of the financial statements for the year ended 31st August 2021

1. Accounting policies

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The charity is run by a Voluntary Management Committee.

3. Staff numbers

We have a staffing level of 10 part time employees; between them providing adequate supervision for nine half day pre-school sessions. (2020 – 9 part time employees)

4. Unrestricted funds of the charity

The trustees have designated funds to offset redundancy costs in the event the pre-school has to cease. This redundancy fund is held and will be increased during the next financial year to offset legal requirements should the pre-school have to cease.

APPLE TREE PRE-SCHOOL, KINGSWOOD

England & Wales - Charity number 1029687

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Apple Tree Pre-school - Kingswood

Report and Financial Statements

Year ended 31st August 2020

Charity no: 1029687

Apple Tree Pre-school – Kingswood

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Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2020

Legal and administrative information

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Mrs Rebecca Lovell	Treasurer
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Mrs Victoria Millard	

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Lloyds Bank, 124 High Street, Staple Hill, Bristol

Apple Tree Pre-school – Kingswood

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To enhance the development and education of children under the statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

The trustees continue to act in accordance with guidance on public benefit produced by the Charity Commission.

Review of the activities and future developments

Committee – Our committee remains unchanged due to a cancelled AGM following the Coronavirus lockdown and the government restrictions that have since followed.

Below is a brief overview of operations/activities/expenditure carried out by the pre-school during 2019/20.

- * We began the year with 32 children on the roll increasing to 44 by our last intake in April.
- * Our Romany style caravan was built in October at the cost of £1,375.
- * Concept photography sales raised £87 in October
- * In December our children staged a Christmas performance at St. Stephens church that was followed by a raffle. The proceeds were split between Apple Tree and the church raising a combined total of 171.
- *After many years of service Sharon decided to retire in February, her hours were absorbed by the remaining staff.
- *We were looking to recruit in April but this had to be pulled following the government lockdown.

***THE LOCKDOWN – 20th March 2020**

The government ordered pre-school to close to all but the children of keyworkers or vulnerable children. We remained open to look after 3 children 2 days of the week. The staff used the time to prepare transition paperwork, clean, paint the garden and cut back the forest area.

We did have financial concerns during this time as staff were unable to be furloughed due to our government funding.

Following the government guidelines we opened to all from 1st June 2020, running as two separate pre-school bubbles.

In July we successfully applied for a government Covid grant and received £7,500.

Our end of year trip and party were cancelled due to the government restrictions although all our school leavers still received their graduation hats, certificates and personalised leaver balloons. We are extremely proud of all our children who are showing such resilience throughout this pandemic.

Finally, probably more than ever this year the staff have proven how committed they are to the pre-school. They have kept things going during the most worrying of times ensuring the children are safe, happy, and shielded from the uncertainty of the adult world.

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2020

On behalf of the committee and all the parents I would like to thank them for their incredible devotion to the preschool and all the hard work they do for our children.

Without a committee the preschool cannot run so many thanks for all the hard work.

Reserves policy

It is the policy of the charity to maintain reserves of £35,000, this is to cover emergency expenses and staff redundancies should the pre-school need to cease.

By order of the trustees,

Claire Mayes
Chairperson, Apple Tree Preschool Committee

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2020

Independent Examiners Report to the Trustees of Apple Tree Pre-school - Kingswood

We report on the accounts of the charity for the year ended 31st August 2020, which are set out on pages 5 to 7.

Respective responsibilities of trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required under section 114(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under S145 of the 2011 Act
- to follow procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act
- and to state whether particular matters have come to my attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

(1) Which gives us reasonable cause to believe that in any material respect the requirements:

- (a) To keep accounting records in accordance with section 130 of the 2011 Act; and
- (b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Evans & Partners
Chartered Accountants
9 Bank Road
Kingswood
Bristol
BS15 8LS

Dated: 22 March 2021

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2020

Receipts and Payments account

Unrestricted funds	2020			2019		
	General	Designated	Total	General	Designated	Total
Receipts	£	£	£	£	£	£
Council Grants	83,162		83,162	95,461		95,461
Attendance Fees	9,920		9,920	14,427		14,427
			-			
Fund Raising	-			412		412
Milk	126		126	152		152
	<u>93,208</u>		<u>93,208</u>	<u>110,452</u>		<u>110,452</u>
Payments						
Salaries	71,212		71,212	77,751		77,751
Pension	210		210	93		93
Accountancy and Payroll	956		956	1,043		1,043
Supplies	2,647		2,647	3,558		3,558
Equipment	2,357		2,357	1,972		1,972
Ofsted	50		50	50		50
Training	344		344	422		422
Clothing	423		423	540		540
Rent	7,752		7,752	7,752		7,752
Insurance	1,087		1,087	1,072		1,072
Miscellaneous	1,238		1,238	667		667
Bank Charges	195		195	250		250
Subscriptions	1,374		1,374	-		-
	<u>89,845</u>		<u>89,845</u>	<u>95,170</u>		<u>95,170</u>

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2020

Statement Assets and Liabilities

Receipts & Payments Account

Unrestricted funds

Summary

	2020			2019		
	General	Designated	Total	General	Designated	Total
	£	Staff £	£	£	Staff £	£
Receipts	93,208		93,208	110,452		110,452
Payments	89,845		89,845	95,170		95,170
Excess receipts (payments)	3,363		3,363	15,282		15,282
Balance brought f/wd	96,246		96,246	80,964		80,964
Balance carried f/wd	99,609		99,609	96,246		96,246
Represented by						
Cash at bank	99,466		99,466	96,232		96,232
Cash in hand	143		143	14		14
	99,609		99,609	96,246		96,246
Other assets:						
Loan to 37 Kingswood Scouts			2,000			2,000

Apple Tree Pre-school – Kingswood

Annual Report for the year ended 31st August 2020

Notes forming part of the financial statements for the year ended 31st August 2020

1. Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with the Charities (Account and Reports) Regulations 2005 and applicable accounting standards. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Group financial statements

These financial statements consolidate the results of the charity.

Incoming resources

Donations and grants

Income from donations and grants, including capital grants, is included in the incoming resources when these are received.

Interest receivable

Interest is included when received by the charity.

Fund accounting

Funds held by the charity are either:

- Unrestricted general funds. These are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds. These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. Legal status of the charity

The charity is run by a Voluntary Management Committee.

3. Staff numbers

We have a staffing level of 9 part time employees; between them providing adequate supervision for nine half day pre-school sessions. (2019 – 10 part time employees)

4. Unrestricted funds of the charity

The trustees have designated funds to offset redundancy costs in the event the pre-school has to cease. This redundancy fund is held and will be increased during the next financial year to offset legal requirements should the pre-school have to cease.