

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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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, Deerpark, Kingswood, BS15 1XH

Bankers:

Lloyds Bank, 102 Regent St, Kingswood, Bristol

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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

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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

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Receipts and Payments account

Unrestricted funds	2022			2021		
	General	Designated	Total	General	Designated	Total
Receipts	£	Staff	£	£	Staff	£
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>

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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	101,152	-	101,152	99,864	-	99,864
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	103,828	-	103,828	105,035	-	105,035
Represented by						
Cash at bank	103,756	-	103,756	104,962	-	104,962
Cash in hand	72	-	72	73	-	73
	103,828	-	103,828	105,035	-	105,035

Other assets:

Loan to 37 Kingswood Scouts	2,000	2,000
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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.