

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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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

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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

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
Chairperson, Apple Tree Preschool Committee

10/6/25

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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 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

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Receipts and Payments account

Unrestricted funds	2024			2023		
	Designated		Total	Designated		Total
	General	Staff		General	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>

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Statement Assets and Liabilities

Receipts & Payments Account

Unrestricted funds

Summary

	2024			2023		
	General	Designated	Total	General	Designated	Total
	£	Staff	£	£	Staff	£
Receipts	131,977	-	131,977	100,659	-	100,659
Payments	138,960	-	138,960	106,687	-	106,687
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	90,817	-	90,817	97,801	-	97,801
Represented by						
Cash at bank	90,745	-	90,745	97,729	-	97,729
Cash in hand	72	-	72	72	-	72
	90,817	-	90,817	97,801	-	97,801

Other assets:

Loan to 37 Kingswood Scouts	2,000	2,000
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Notes forming part of the financial statements for the year ended 31st August 2024

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:

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. (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.