THE ORCHARD COMMUNITY PRE-SCHOOL

England & Wales · Charity number 1154900

Details

Status	Registered
Legal form	Charitable company
Company number	08791069
Registered	2013-12-05
Register	View on the Charity Commission register

Contact

Address	The Orchard Community Pre-School 17a Elmside Milford Godalming Surrey
Phone	01483200721
Email	orchardpreschool@btinternet.com
Website	www.theorchardpreschool.org.uk

Activities

Objects: THE OBJECTS OF THE PRE-SCHOOL (THE OBJECTS) ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:- OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS;INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: The Orchard Community Pre-School offers Early Years Education to 2-4 year old children and after-school care for children of 3-7 years. We provide play activities so the children learn and develop physically,emotionally, socially and intellectually. Well-qualified staff ensure that the children are provided with educational experiences that are essential to their progress and well-being.

Classification

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

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£225,544	£157,445	-	-
2024-08-31	£275,496	£257,710	-	-
2023-08-31	£251,891	£220,191	-	-
2022-08-31	£175,002	£194,102	-	-
2021-08-31	£188,887	£186,946	-	-
2020-08-31	£159,982	£163,813	-	-

Trustees

Name	Role	Appointed
Alistair Moss Marriott		2020-10-07
Charlotte Bellini		2022-10-13
DEBBIE LOVELAND		2013-12-04
Klara Crew		2023-10-12
Simon Peter Linden		2023-10-12

THE ORCHARD COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1154900

Accounts

REGISTERED COMPANY NUMBER: 08791069 (England and Wales)
REGISTERED CHARITY NUMBER: 1154900

Report of the Trustees and

Unaudited Financial Statements For The Year Ended 31 August 2025

for

The Orchard Community Pre-School

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The Orchard Community Pre-School Report of the Trustees For The Year Ended 31 August 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

*NB The company changed status on April 4th 2025 and became a Charitable Incorporated Organisation therefore the funds were transferred to the new CIO on this date with a zero balance thereafter.

OBJECTIVES AND ACTIVITIES Objectives and aims - To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objects of the Early Years Alliance. Significant activities

1. As our name suggests, we are a community pre-school which offers Early Years Education to children below statutory school age. In the main we serve families in the immediate vicinity of the pre-school in and around Milford, but we also offer places to children from further afield. We offer a wide range of play activities through which the children learn and develop physically, emotionally, socially, and intellectually. Our staff are well qualified in early years education, and they use their knowledge to ensure that the children are provided with the educational experiences that are essential to their progress and well-being. All children within the appropriate age group are welcomed into our pre-school and we do not discriminate on the grounds of race, culture, religion, means, or ability. Staff have undertaken specific training to ensure that we can cater for all children's learning needs, and we have made adaptations to our building to provide appropriate access for wheelchair users.
2. Our pre-school has a well -qualified staff team, who recognise the importance of carrying out thorough assessments of the children's learning needs and using the information gained to plan for their future development. Parents and carers are also welcomed into the pre-school and encouraged to contribute to their children's records and plans for their learning. Staff lend as much support as they can to families that need it. We promote public interest in the work we do by our involvement in events in the locality and through our own fund-raising efforts.
3. We have been members of the Early Years Alliance for many years now and we have worked hard to instigate and adhere to their aims and objectives. In part, we achieve this by following their guidance in policy development and by making use of their publications and training, as appropriate to our needs. We have also sought and acted upon their advice on legal matters. The advice they have offered has ensured that we act in ways which provide the protection of a safe environment for all who access to our pre-school.
4. Since September 2016, we have provided an After-School Club for the pre-school's children and for children from the local infant school. The After-School Club caters for children between 3 and 7 years of age. It offers much-needed extended hours of care for children of working parents in the locality and it provides a relaxed, home-from-home atmosphere, which is greatly appreciated by children and parents alike. The After-School Club is run by the pre-school staff.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

1. The trustees are confident that, with the help of a very able and dedicated staff, the pre-school continued to provide a safe, stimulating and fun-filled environment for the children in its care.
2. The pre-school's fund-raisers ensure that essential funds are generated via different fundraising events, such as a Christmas Fair and the sale of letters to Father Christmas and Christmas activity packs, Summer Fair, sponsored walk, raffles, cake sales and many more activities.
3. We were able to do a makeover of the building with new storage throughout thanks to our hugely successful fundraising efforts. We were also able to extend the covered play area and provide new toilet facilities thanks to a grant. All of which contributing to a significantly improved environment for the children.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number 08791069 (England and Wales)

Page 1 The Orchard Community Pre-School Report of the Trustees For The Year Ended 31 August 2021 Registered Charity number 1154900 Registered office 17A, Elmside Milford Godalming Surrey GU8 5EG Trustees

D K Loveland Director/Chairperson

A Marriott Chairperson

S Linden Treasurer

C Bellini Company Secretary

L Orrell Trustee

K Crew Trustee

The Orchard Community Pre-School

Contents of the Financial
Statements For The Year
Ended 31 August 2025

Independent Examiner Mrs Laura Quick

Approved by order of the board of trustees on 13/04/26 and signed on its behalf by:

A. Marriott

ALISTAIR MARRIOTT

DIRECTOR AND CHAIRMAN

Trial Balance

The Orchard Community Pre School
As at 31 August 2024

Account	Account	Account Type	TB 31 Aug 24 per stats	TB 31 Aug
200	Sales	Revenue	(4,150.37)	
201	2 Years	Sales	(22,158.38)	
202	3-4 Years	Sales	(39,426.36)	
203	Inclusion	Sales	(12,539.37)	
204	Parents	Sales	(19,719.74)	
205	After School Clubs	Sales	(61,172.46)	
206	Holiday Club	Sales	(11,610.76)	
207	3/4yr Funding	Sales	(78,358.30)	
208	2yr Funding	Sales	(21,487.44)	
261	Grants/Donations	Other Income	(600.10)	
262	Fund Raising	Other Income	(784.95)	
264	Uniforms	Other Income	15.11	
265	Refunds In	Other Income	(3,000.00)	
270	Interest Income	Revenue	(503.58)	
325	Direct Expenses	Direct Costs	3,082.27	
401	Audit & Accountancy fees	Overhead	1,740.00	
404	Bank Fees	Overhead	84.73	
408	Cleaning	Overhead	7,316.50	
409	Office Costs	Expense	1,806.93	
412	Consulting	Overhead	50.73	
425	Postage, Freight & Courie	Overhead	11.15	
429	General Expenses	Overhead	1,158.75	
430	Catering	Expense	2,397.34	
433	Insurance	Overhead	2,613.73	
445	Light, Power, Heating	Overhead	2,880.63	
446	Water	Expense	342.19	
447	Waste	Expense	1,767.02	
461	Printing & Stationery	Overhead	722.94	
462	Curriculum	Expense	3,577.50	
463	IT Software and Consuma	Overhead	795.97	
465	Rates	Overhead	301.62	
469	Rent	Overhead	561.55	
Add line in	Depreciation		12,247.22	
			0.00	
474	Building Repairs, Mainte	Expense	29,687.99	
477	Salaries	Overhead	169,343.06	
479	Employers National Insura	Overhead	8,289.54	
480	Staff Training	Overhead	647.45	
482	Pensions Costs	Overhead	5,229.92	
485	Subscriptions	Overhead	198.16	
489	Telephone & Internet	Overhead	855.60	
	20169953262952	Bank	40,630.80	
	20169993899268	Bank	4,715.97	
	20169993787265	Bank	39,539.77	
610	Accounts Receivable	Current Asset	2,926.76	
710	Office Equipment	Fixed Asset	381.00	
740	Buildings	Fixed Asset	138,308.00	
Add line into balance sheet depreciation			(111,409.22)	
800	Accounts Payable	Current Liability	(334.73)	
814	Wages Payable - Payroll	Current Liability	0.00	

825	PAYE Payable	Current Liability	(1,206.26)
960	Retained Earnings	Equity	(95,765.88)
Total			**0.00**
			(113,552.09)
			116,854.00
			92,167.36
			24,686.64

25 per stats
(1,458.90)
(11,261.25)
(3,294.10)
(4,145.54)
0.00
(46,548.29)
(2,381.70)
(79,399.15)
(37,202.32)
(4,979.08)
(34,043.12)
(457.70)
354.81
0.00
(727.87)
(6.95)
(2,896.18)
5,073.17
35.49
829.60
121.16
4,215.56
2,101.29
0.00
26.70
1,094.64
(338.97)
(3,983.25)
0.00
2,282.65
323.41
1,257.26
0.00
275.68
687.48
227.09
561.55
731.08
10,739.56
121,660.09
7,365.38
380.88
3,524.25
371.86
784.34
55,300.03
29,597.33
63,211.07
927.87
0.00
11,268.45
0.00
(38.00)
0.00

0.00
(92,167.36)
0.00
(160,266.75)

Balance Sheet

The Orchard Community Pre School

As at 31 August 2025 - companies house format   To file

Account	31 Aug 2025
Fixed Assets	
Tangible Assets	
Tangible Assets	19,682.91
Transfer to CIO	(19,682.91)
Total Tangible Assets	**0.00**
Total Fixed Assets	**0.00**
Current Assets	
Debtors	927.87
Transfer to CIO	(927.87)
	0.00
Cash	**148,108.43**
Transfer to CIO	**(148,108.43)**
Total Current Assets	**0.00**
Creditors: amounts falling due within one year	
Creditors	0.00
Total Creditors: amounts falling due within one year	**0.00**
Net Current Assets (Liabilities)	**0.00**
Total Assets less Current Liabilities	**0.00**
Members funds	
Profit and loss	169,647.08
Transfer to CIO	- 169,647.08
Retained earnings	
Total members funds	**0.00**
	0.00

Per filed accounts

31 Aug 2024
27,280.00
27,280.00
27,280.00
6,228.00
84,886.00
91,114.00
1,540.00
1,540.00
89,574.00
116,854.00
116,854.00
116,854.00
0.00

Balance Sheet

The Orchard Community Pre School
As at 31 August 2025

The 2025 Balance sheet numbers also need to include the adjustments from 2024 so can't pull from 2025 .

Account	31 Aug 2025	Move to ICO
Fixed Assets		
Tangible Assets		
Buildings	11,268.45	
Computer Equipment	829.98	
Office Equipment	434.49	
Total Tangible Assets	**12,532.92**	
Total Fixed Assets	**12,532.92**	
Current Assets		
Cash at bank and in hand		
20169953262952	55,300.03	
20169993787265	63,211.07	
20169993899268	29,597.33	
move to ICO		(148,108.43)
Total Cash at bank and in hand	**148,108.43**	
Accounts Receivable	927.87	
move to ICO		(927.87)
Total Current Assets	**927.87**	
Creditors: amounts falling due within one year		
Accounts Payable	0.00	
PAYE Payable	0.00	
Wages Payable - Payroll	0.00	
Total Creditors: amounts falling due within one year	**0.00**	
Net Current Assets (Liabilities)	**927.87**	
Total Assets less Current Liabilities	**13,460.79**	
Net Assets	**13,460.79**	
Capital and Reserves		
Current Year Earnings	69,363.86	
Retained Earnings	92,167.36	
Total Capital and Reserves	**161,531.22**	
	160,266.75	
	1,264.47	

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31 Aug 2024	
8,477.00	
0.00	
381.00	
8,858.00	move to new CIO company
8,858.00	
40,630.80	needs to be zero
39,527.95	needs to be zero
4,715.97	needs to be zero
84,874.72	
2,946.76	
87,821.48	
334.73	
1,206.26	
2,971.13	
4,512.12	
83,309.36	
92,167.36	
92,167.36	
27,070.48	
65,096.88	
92,167.36	

Balance Sheet

The Orchard Community Pre School
As at 31 August 2025 - companies house format

Account	31 Aug 2025	
Fixed Assets		
Tangible Assets		
Tangible Assets	19,682.91	
Transfer to CIO		(19,682.91)
Total Tangible Assets	**19,682.91**	
Total Fixed Assets	**19,682.91**	
Current Assets		
Debtors	927.87	
Transfer to CIO		(927.87)
	927.87	
Cash	**148,108.43**	
Transfer to CIO		**(148,108.43)**
Total Current Assets	**149,964.17**	
Creditors: amounts falling due within one year		
Creditors	0.00	
Total Creditors: amounts falling due within one year	**0.00**	
Net Current Assets (Liabilities)	**149,964.17**	
Total Assets less Current Liabilities	**169,647.08**	
Members funds		
Profit and loss	52,793.08	
Retained earnings	116,854.00	
Total members funds	**169,647.08**	

-

Per filed accounts

31 Aug 2024	2024 Xero	Difference
27,280.00		
27,280.00		
27,280.00	8,858.00	18,422.00
6,228.00	2,946.76	3,281.24
84,886.00	84,874.72	11.28
91,114.00	**87,821.48**	3,292.52
1,540.00	1,540.99	- 0.99
1,540.00	**1,540.99**	- 0.99
89,574.00	**86,280.49**	3,293.51
116,854.00	**95,138.49**	21,715.51
116,854.00	92,167.36	24,686.64
116,854.00	**92,167.36**	24,686.64
0.00		

INCOME AND ENDOWMENTS FROM	2025	2024
Donations and legacies	224,713	271,223
Other trading activities	103	3,769
Investment income	728	503
	225,544	275,495
EXPENDITURE ON		
Raising funds	2,170	3,082
School operating costs	155,275	254,628
	157,445	257,710
Net income	68,100	17,786
B/fwd	116,854	99,068
Total funds	184,954	116,854

Profit and Loss

The Orchard Community Pre School
For the year ended 31 August 2025

Account	2025	
Turnover		
2 Years	11,261.25	
2yr Funding	37,202.32	
3-4 Years	3,294.10	
3/4yr Funding	79,399.15	
After School Clubs	46,548.29	
Holiday Club	2,381.70	
Interest Income	727.87	
Sales	1,458.90	
SEN	4,145.54	
Under 2yrs Funding	4,979.08	
Total Turnover	**191,398.20**	
Cost of Sales		
Cost of Goods Sold	(6.95)	
Direct Expenses	5,073.17	
Direct Wages	(2,896.18)	
Total Cost of Sales	**2,170.04**	
Gross Profit	**189,228.16**	189,228.16
Administrative Costs		
Advertising & Marketing	35.49	
ASC snacks	(3,983.25)	
Audit & Accountancy fees	829.60	
Bank Fees	121.16	
Building Repairs, Maintenance & Improvements	10,739.56	
Catering	(338.97)	
Cleaning	4,215.56	
Curriculum	275.68	
Employers National Insurance	7,365.38	
General Expenses	1,094.64	
IT Software and Consumables	687.48	
Light, Power, Heating	2,282.65	
Office Costs	2,101.29	
Pensions Costs	3,524.25	
Postage, Freight & Courier	26.70	
Rates	227.09	
Rent	561.55	
Repairs & Maintenance	731.08	
Salaries	121,660.09	
Staff Training	380.88	
Subscriptions	371.86	
Telephone & Internet	784.34	
Waste	1,257.26	
Water	323.41	
Total Administrative Costs	**155,274.78**	
Operating Profit	**33,953.38**	
Other Income		
Fund Raising	457.70	
Grants/Donations	34,043.12	

Uniforms	(354.81)
Total Other Income	**34,146.01**
Profit on Ordinary Activities Before Taxation	**68,099.39**
Profit after Taxation	**68,099.39**

	224,713.45		
	102.89		
	727.87		
Income	225,544.21	225,544.21	0.00
	2,170.04		
	155,274.78		
Expenses	157,444.82		
Profit	68,099.39		

Balance Sheet

The Orchard Community Pre School
As at 31 August 2025

	Account	31 Aug 2025
Fixed Assets		
	Tangible Assets	
	Buildings	11,268.45
	Total Tangible Assets	**11,268.45**
Total Fixed Assets		**11,268.45**
Current Assets		
	Cash at bank and in hand	
	20169953262952	55,300.03
	20169993787265	63,211.07
	20169993899268	29,597.33
	Total Cash at bank and in han	**148,108.43**
	Accounts Receivable	927.87
Total Current Assets		**149,036.30**
Creditors: amounts falling due within one year		
	Accounts Payable	38.00
Total Creditors: amounts falling due within one year		**38.00**
	Net Current Assets (Liabilities	**148,998.30**
	Total Assets less Current Liab	**160,266.75**
	Net Assets	**160,266.75**
Capital and Reserves		
	Current Year Earnings	68,099.39
	Retained Earnings	92,167.36
Total Capital and Reserves		**160,266.75**

116,854.00		This number in the filed accounts is different	116,854.00
184,953.39			

Notes to the accounts:

	2025	2024
1 Accounting policy		
2 Average number of employees	12	12
3 Tangible assets - see next tab		
4 Trade debtors	-	6,228.00
5 Trade creditors	-	1,540.00

add in under: Going Concern

The company is not a going concern, and was wound down in April 2025 following the transfer to the

CIO.

Intangibles assets
2024

	Land and buildings	Fixtures and Fittings
Cost		
At **1** September 2023	95,471.00	10,717.00
Additions	8,477.00	
At 31 August 2024	103,948.00	10,717.00
DEPRECIATION		
At **1** September 2023	66,993.00	8,838.00
Charge for year	9,993.00	1,879.00
At 31 August 2024	76,986.00	10,717.00
NET BOOK VALUE		
At 31 August 2024	26,962.00	-
At 31 August 2023	28,478.00	1,879.00

Intangibles assets
2025

	Land and buildings	Fixtures and Fittings
Cost		
At **1** September 2024	103,948.00	10,717.00
Additions	2,791.45	
At 31 August 2025	106,739.45	10,717.00
DEPRECIATION		
At **1** September 2024	76,986.00	10,717.00
Charge for year	10,070.54	
At 31 August 2025	87,056.54	10,717.00
NET BOOK VALUE		
At 31 August 2025	19,682.91	-
At 31 August 2024	26,962.00	-

9.69

Plant and machinery	Office equipment		
	19,868.00	3,775.00	129,831.00
	381.00		8,858.00
-	20,249.00	3,775.00	138,689.00
	19,868.00	3,463.00	99,162.00
	63.00	312.00	12,247.00
-	19,931.00	3,775.00	111,409.00
-	318.00	-	27,280.00
	381.00	312.00	30,669.00
	write this off		

Plant and machinery	Office equipment		
	20,249.00	3,775.00	138,689.00
	- 318.00		2,473.45
-	19,931.00	3,775.00	141,162.45
	19,931.00	3,775.00	111,409.00
			10,070.54
-	19,931.00	3,775.00	121,479.54
-	-	-	19,682.91
-	318.00	-	27,280.00

Independent examiner's report to the trustees of The Orchard Community Pre-School ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Accounts

REGISTERED COMPANY NUMBER: 08791069 (England and Wales)
REGISTERED CHARITY NUMBER: 1154900

Report of the Trustees and

Unaudited Financial Statements For The Year Ended 31 August 2024

for

The Orchard Community Pre-School

Contents of the Financial Statements
For The Year Ended 31 August 2024

Report of the Tnustees
For The Year Ended 31 August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objects of the Early Years Alliance.

Significant activities

1. As our name suggests, we are a community pre-school which offers Early Years Education to children below statutory school age. In the main we serve families in the immediate vicinity of the pre-school in and around Milford, but we also offer places to children from further afield. We offer a wide range of play activities through which the children learn and develop physically, emotionally, socially and intellectually. Our staff are well qualified in early years education and they use their knowledge to ensure that the children are provided with the educational experiences that are essential to their progress and well-being. All children within the appropriate age group are welcomed in to our pre-school and we do not discriminate on the grounds of race, culture, religion, means, or ability. Staff have undertaken specific training to ensure that we can cater for all children's learning needs and we have recently made adaptations to our building to provide appropriate access for wheelchair users.
2. Our pre-school has a well -qualified staff team, who recognise the importance of carrying out thorough assessments of the children's learning needs and using the information gained to plan for their future development. Parents and carers are also welcomed in to the pre-school and encouraged to contribute to their children's records and plans for their learning. Staff lend as much support as they can to families that are in need of it. We promote public interest in the work we do by our involvement in events in the locality and through our own fund raising efforts.
3. We have been members of the Early Years Alliance for many years now and we have worked hard to instigate and adhere to their aims and objectives. In part, we achieve this by following their guidance in policy development and by making use of their publications and training, as appropriate to our needs. We have also sought and acted upon their advice on legal matters. The advice they have offered has ensured that we act in ways which provide the protection of a safe environment for all who access to our pre-school.
4. Since September 2016, we have provided an After-School Club for the pre-school's children and for children from the local infant school. The After-School Club caters for children between 3 and 7 years of age. It offers much-needed extended hours of care for children of working parents in the locality and it provides a relaxed, home-from-home atmosphere, which is greatly appreciated by children and parents alike. The After-School Club is run by the pre-school staff.
5. To meet local demand, we have also begun to provide care during the school holidays in the form of a Holiday Club for the children of working parents. It has proved very popular, so we are hoping to extend this provision over the coming year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees are confident that, with the help of a very able and dedicated staff, the pre-school continued to provide a safe, stimulating and fun-filled environment for the children in its care. Fund Raising activities included a Christmas Fair and Raffle, an Easter Fair, and a Treasure Hunt stall at Milford Village Fete.

Staff hours of work were increased to ensure we could provide appropriate support for children with Special Educational Needs Additional specialist equipment and staff training were also provided.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08791069 (England and Wales)

Report of the Tnustees
For The Year Ended 31 August 2024

Registered Charity number
1154900

Registered office
17A, Elmside
Milford
Godalming
Surrey
GU85EG

Trustees
E J Griffiths (resigned 30 November 2024)
R Wallis (resigned 12 November 2024)
D K Loveland Director/Chairperson
A Marriott (appointed 30 November 2023)

Company Secretary

C Bellini (appointed 12 March 2024)
TA Ellis (resigned 17 November 2023)

Independent Examiner
Laura Quick
32 Busdens Way
Milford
Surrey
GU8 5JP

Approved by order of the board of trustees on 11 December 2024 and signed on its behalf by:

C Bellini - Secretary

Independent examiner's report to the trustees of The Orchard Community Pre-School ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. **the accounts do not accord with those records; or**
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or**
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended **Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the** Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Statement of Financial Activities
for The Year Ended 31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		271,223		271,223	264,449
Other trading activities	2	3,769		3,769	3,603
Investment income	3	503		503	107
Total		275,496		275,496	250,159
EXPENDITURE ON					
Raising funds		3,082		3,082	18,981
Charitable activities					
School operating costs		254,628		254,628	213,660
Other					
Total		257,710		257,710	232,641
NET INCOME/(EXPENDITURE)		17,786		17,786	17,518
RECONCILIATION OF FUNDS					
Total funds brought forward		99,068		99,068	81,550
TOTAL FUNDS CARRIED FORWARD		116,854		116,854	99,068

The notes form part of these financial statements

Balance Sheet
31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	27,280		27,280	30,669
CURRENT ASSETS					
Debtors	9	6,228		6,228	7,034
Cash at bank and in hand		84,886		84,886	65,126
		94,040		94,040	72,160
CREDITORS					
Amounts falling due within one year	10	(1,540)		(1,540)	(3,761)
NET CURRENT ASSETS		89,574		89,574	68,399
TOTAL ASSETS LESS CURRENT LIABILITIES		116,854			99,068
NET ASSETS		116,854		116,854	99,068
FUNDS	**11**				
Unrestricted funds					99,068
TOTAL FUNDS				116,854	99,068

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with and delivered in accordance with the special provisions applicable to small charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2024 and were signed on its behalf by:

C Bellini

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Photographs, school trips etc	3,769	3,603

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	503	107

continued...

NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation – owned assets	12,247	20,323

5. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

6. **STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Child supervisors	12	12

No employees received emoluments in excess of £60,000.

7. **COMPARATIVES FOR** THE **STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted fund	Total funds
INCOME AND ENDOWMENTS FROM	£	£	£
Donations and legacies	246,449		246,449
Other trading activities	3,603		3,603
Investment income	107		107
Total	250,159		250,159
EXPENDITURE ON			
Raising funds	18,981		18,981
Charitable activities			
School operating costs	213,660		213,660
Other			
Total	232,641		232,641
NET INCOME/(EXPENDITURE)	17,518		17,518
RECONCILIATION OF FUNDS			
Total funds brought forward	81,550		81,550
TOTAL FUNDS CARRIED FORWARD	99,068		99,068

continued...

8. TANGIBLE FIXED ASSETS

	Improvements to property	Curriculum equipment	Furniture and fixed items	Computer & electrical equip	Totals
	£	£	£	£	£
COST					
At **1** September 2023	95,471	19,868	10,717	3,775	129,831
Additions	8,477	381			8,858
At 31 August 2024	103,948	20,249	10,717	3,775	138,689
DEPRECIATION					
At **1** September 2023	66,993	19,868	8,838	3,463	99,162
Charge for year	9,993	63	1,879	312	12,247
At 31 August 2024	76,986	19,931	10,717	3,775	111,409
NET BOOK VALUE					
At 31 August 2024	26,962	318	0	0	27,280
At 31 August 2023	28,478	0	1,879	312	30,669

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	6,228	4,048
Prepayments and accrued income	0	2,986
	6,228	7,034

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	1,540	2,361
Accruals and deferred income	0	1,400
	1,540	3,761

11. MOVEMENT IN FUNDS

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
Unrestricted funds			
General fund	99,068	17,786	116,854
TOTAL FUNDS	99,068	17,786	116,854

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	275,496	(257,710)	17,786
TOTAL FUNDS	250,159	(232,641)	17,518

continued...

11. MOVEMENT IN FUNDS· continued

Comparatives for movement in funds

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
Unrestricted funds			
General fund	81,550	17,518	99,068
TOTAL FUNDS	81,550	17,518	99,068

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	250,159	(232,641)	17,518
TOTAL FUNDS	250,159	(232,641)	17,518

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024

THE ORCHARD COMMUNITY PRE-SCHOOL

England & Wales - Charity number 1154900

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: 01.09.2022 Period start date To: 31.08.2023 Period end date

Charity name: The Orchard Community Pre-School

Charity registration number: 1154900

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development and education of children-primarily under statutory school age – by encouraging parents to understand and provide for the needs of their children through community groups and by: 1. Offering appropriate play, education and care facilities and training courses, together with the rights of parents to take responsibility for and to become involved in such groups, ensuring that such groups offer opportunities for all children, whatever their race, culture, religion, means or ability. **2.** Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs. **3.** Instigating and furthering the aims of the Early Years Alliance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Orchard is a community pre-school, which offers Early Years Education to children below statutory school age and after-school care to children from 3 to 7 years of age. In the main we serve families in the immediate vicinity of the pre-school in and around Milford, but we also offer pre-school places to children from further afield. We offer a wide range of play facilities, through which the children learn and develop physically, socially, emotionally, and intellectually. Our staff are well-qualified in early years education, and they use their knowledge to ensure that the children are provided with the educational experiences that are essential to their progress and well-being. All children within the appropriate age group are welcomed into our pre-school and we do not discriminate on the grounds of race,

		culture, religion, means, or ability. Staff have undertaken specific training to ensure that we can cater for all children's learning needs, and we have made adaptations to the building, to provide appropriate access for wheelchair users. Our staff recognise the importance of carrying out thorough assessments of the children's learning needs and use the information gained to plan for their future development. Parents and carers are also welcomed into the pre-school and encouraged to contribute to their children's records and plans for their learning. Staff lend as much support as they can to families that need it. We promote public interest in the work we do, by our involvement in local events and through our own fund-raising efforts. We have been members of the Early Years Alliance for many years now, and we have worked hard to instigate and adhere to their aims and objectives. In part, we achieve this by following their guidance in policy development and by making use of their publications and training, as appropriate to our needs. We have also sought and acted upon their advice on legal matters. The advice they have offered has ensured that we act in ways which provide the protection of a safe environment for all who access our pre-school. The After-School Club, which is run by pre-school staff, caters for the pre-school's children and for children from the local infants' school. It offers much-needed extended hours of care for children of working parents in the locality and it provides a relaxed, home-from-home atmosphere, which is greatly appreciated by children and parents alike.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We can confirm that the trustees have had regard to the Charity Commission guidance on public benefit.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Volunteers from amongst the parent members, as well as those from outside the organisation, provide excellent support to our pre-school. Some help in practical ways, such as making and repairing equipment and maintaining the garden, whilst others support specific fund-raising projects such as cake sales, stalls, fun days, or sponsored events. Their help is greatly appreciated.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The trustees are confident that the pre-school provided a safe, happy, and stimulating environment for the children in its care. All of our fund-raising activities are designed to cater for our young children as well as their parents and carers. The After-School Club and the offer of an early start to the pre-school day have continued to be a great success both in terms of meeting local need and in bringing additional revenue to the pre-school during difficult financial times. At the end of the summer term, the staff also provided a Holiday Club, which gave care to the children of working parents. Whilst this did not bring in very much additional revenue, it did provide a valuable service to the community.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	In general terms, our main objectives are to improve the learning environment for the children and the working environment for staff. Specifically, we have met some of those objectives by making significant improvements to the accommodation for our two-year-old children and by providing a staffroom in which the staff may take their lunch break or work on their studies. The kitchen has been completely re-furbished to enable us to offer hot meals to the children at lunch time and to prepare suitable snacks for the After School Club children. Additionally, we have continued to increase our budget for curriculum resources to ensure that the children have the best possible learning experiences whilst in our care.
Performance of fundraising activities against objectives set	Para 1.41	Income from our fund-raisers remained at expected levels. As the general budget was under some strain at the star of the academic year, due to the effects of the Covid pandemic, funds raised were taken into the general budget.
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Thankfully, the pre-school's finances have now recovered from the worst effects of the pandemic. This is due in no small part to the hard work of the manager and her staff, who have ensured that the pre-school and After School Club's good reputation have brought in large numbers of children, which in turn has meant that we had a pre-cap-ex surplus of £39,969.63 at the end of the financial year. Post cap-ex it was £31,699.23.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees have a commitment to maintaining a reserves policy, which is based on meeting identified priorities. The currently held reserve amount of £25,000.00 was decided upon several years ago to cover potential staff redundancies and unforeseen changes in pupil numbers. Given the surplus at the end of this year, we shall now be in a

		position to increase that to the £35,000.00 we have been aiming for over the last few years as staff salaries and other costs have increased. We also aim to hold £10,000.00 for building maintenance, and although the amount currently held is only £390.65, we shall be able to increase it to that amount at the start of the next financial year. Concurrently, trustees try to maintain a general reserve of approximately 20% of normal annual spending, to meet fluctuations in payments and receipts. By the end of the past year, we were able to manage that.
Amount of reserves held	Para 1.22	Actual reserves at the end of 2023 were £25,169.13 for contingencies and risks; £390.55 in the Building Fund and £39,537.36 in the current account.
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Lack of adequate Government funding continues to give cause for concern. We predict that their plans to increase children's hours of 'free entitlement' for places will result in less funding than we were able to acquire through our own hourly charges, so even if numbers on roll remain high, we shall be generating a lot less revenue than before. Add to that the increase in the minimum wage from April 2024 and we will be in a much less favourable position than at the end of this year.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funds were the fees for places, which came partly from central government via Surrey County Council and partly from parents' and carers' fee payments.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	The risks facing our charity are always those of financial insecurity. Although our staff are not highly paid, most of our expenditure is on staff salary costs. Paying a fair, living wage ensures that we can employ well-qualified staff, who meet the pre-school's main objectives for the children, and we are committed to doing that. The Government's last two increases in the minimum wage were not met with matching increases in the hourly rates for children's attendance, which come from Government and are received via the

		local authority. Predictions of further increased costs across the board, in terms of utilities, food and equipment are also very worrying as they present further financial risks.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Memorandum and Articles of Association
How is the charity constituted?	Para 1.25	Company Limited by Guarantee
Trustee selection methods including details of any constitutional provisions	Para 1.25	Trustees are elected annually at the AGM. At least 60% of trustees should be parent members of the pre-school. It remains a challenge to recruit parent members, and at times we have had to manage with fewer parent members recently, having obtained permission from the Early Years Alliance to do so.

Reference and Administrative details

Charity name	The Orchard Community Pre-School
Other name the charity uses	
Registered charity number	1154900
Charity's principal address	The Orchard Community Pre-School, 17a, Elmside, Milford, Godalming, Surrey GU8 5EG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Eileen Griffiths	Director/Treasurer		Pre-School members
2	Deborah Loveland	Director/Chairperson		
3	Teresa Ellis	Secretary		
4	Claire Jackson	Vice Chairperson		
5	Alistair Marriott	Parent Member		
6	Vicky Jenkins	Parent Member		
7	Andreas Velios	Parent Member	Resigned 21/04/2023	
8	Sarah Knapp	Parent Member	06/10/2021 to date	
9	Emily Stafford	Parent Member	06/10/2021 - 13/10/2022	
15	Hannah Linden	Parent Member	06.10.2021 –to date	
16	Charlotte Bellini	Parent Member	13.10.2022 – to date	
17	Hayley Orrell	Parent Member	13.10.2022 – to date	

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

Director name		
Eileen Griffiths		
Deborah Loveland		

Name of trustees holding title to property belonging to the charity

Trustee name	**Dates acted if not for whole year**	
Teresa Ellis		
Eileen Griffiths		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Name of chief executive or names of senior staff members (Optional information)

Samantha Talman – Pre-School Manager

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Deborah Karen Loveland	Eileen Joyce Griffiths
Position (eg Secretary, Chair, etc)	Director/Chairperson	Director/Treasurer
Date	09.10.2023.	

Orchard Pre-School - Profit & Loss					
2022-2023					
Whole Year					
Income			Planned	Actual	Variance
			£	£	£
SCC FEET Funding		Bank	19767.83	32920.03	13152.20
SCC 3-4yr Funding		Bank	84574.97	82000.85	-2574.12
Inclusion Grant		Bank	19200.00	22874.00	3674.00
Parents' Fees inc lunch		Bank	38268.10	49355.47	11087.37
After School Club Fees		Bank	67528.02	57601.76	-9926.26
Total fees income			**229338.92**	**244752.11**	**15413.19**
General Grants/Donations		Bank	0.00	3081.68	3081.68
Fund Raising		Bank	1000.00	2474.00	1474.00
Special Events		Bank	200.00	265.00	65.00
Bank int'st minus charges		Bank	-250.00	-47.28	202.72
Re-sale items		Bank	1800.00	839.45	-960.55
Refunds In		Bank	0.00	525.34	525.34
Total other income			**2750.00**	**7138.19**	**4388.19**
Total Income			**232088.92**	**251890.30**	**19801.38**
Income			Planned	Actual	Variance
Expenditure Staff costs					
Staff salaries		BACS	155961.30	145759.41	10201.89
PAYE (HMRC)		BACS	15827.16	13534.25	2292.91
Payroll		BACS	544.00	542.00	2.00
NEST Pensions		BACS	7261.89	8563.78	-1301.89
General Training costs		Chq/Card	600.00	1542.50	-942.50
Total Staff costs			**180194.35**	**169941.94**	**10252.41**
Expenditure Property					
Non-Domestic Rates		DD	396.00	313.56	82.44
Waverley rent		Chq/Card	565.00	561.55	3.45
PLA -Building/Main Ins.		DD	2750.00	2780.97	-30.97
Cleaning - supplies		Chq/Card	900.00	860.90	39.10
Cleaning contract		BACS	4800.00	5400.00	-600.00
Window Cleaner		BACS	90.00	0.00	90.00
B'ding maint/Garden/Rent		Chq/Card	2400.00	4528.01	-2128.01
Total Property Costs			**11901.00**	**14444.99**	**-2543.99**
Utilities/Services					
Electricity		DD	1200.00	702.94	497.06
Gas		DD	3900.00	1588.20	2311.80
Water		DD	432.00	542.26	-110.26
Telephones		DD	1260.00	817.96	442.04
Waste Man. - Synergy		DD	840.00	772.18	67.82
Waste Man. - Sanaway		DD	345.00	456.11	-111.11
Total Utilities/Services			**7977.00**	**4879.65**	**3097.35**
General/Sundry Costs					
Curriculum		Chq/Card	3000.00	3932.82	-932.82
Petty Cash		Chq/Card	150.00	50.00	100.00
Office		Chq/Card	2490.00	2930.17	-440.17
Licences/Membership		Chq/Card	426.00	168.20	257.80
Licences/Membership		DD	105.00	70.00	35.00
Fund Raisng		CC/Bacs	150.00	21.00	129.00
Special events		Chq/Card	150.00	258.14	-108.14
Snacks		Chq/Card	75.00	141.95	-66.95
ASC		Chq/Card	210.00	650.99	-440.99
Refunds		Chq/Card	0.00	-40.31	40.31
Re-Sale items		Chq/Card	1800.00	1157.61	642.39
Catering		BACS	8520.00	12383.52	-3863.52
Accountant		BACS	850.00	930.00	-80.00
Total Gen/Sundry Costs			**17926.00**	**22654.09**	**-4728.09**
Income			Planned	Actual	Variance
Total Expenditure Whole year			**217998.35**	**211920.67**	**6077.68**
Planned Pre-cap Income less Exp.			14090.57	39969.63	-25879.06
Planned Cap-ex Purchases			**5000.00**	**8270.40**	**-3270.40**
Planned Year Profit/Loss w/cap-ex			9090.57	31699.23	-22608.66
Income			Planned	Actual	Variance
Actual Year to date profit/loss			**Planned Year to date profit/loss**		
Year Chq/Card	16600.58		**Total Planned Income**		**232088.92**
Year BACS/DD	168809.84		**Total Planned Expenditure**		**222998.35**
Year Income	251890.30		**Planned profit/loss**		**9090.57**
Year Expenditure	220191.07				
Year profit/loss	31699.23				

REGISTERED COMPANY NUMBER: 08791069 (England and Wales)
REGISTERED CHARITY NUMBER: 1154900

Report of the Trustees and

Unaudited Financial Statements For The Year Ended 31 August 2023

for

The Orchard Community Pre-School

LUCAS & CO
11 Church Street
Godalming
Surrey
GU7 1EQ

Contents of the Financial Statements
For The Year Ended 31 August 2023

Report of the Trustees
For The Year Ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objects of the Early Years Alliance.

Significant activities

1. As our name suggests, we are a community pre-school which offers Early Years Education to children below statutory school age. In the main we serve families in the immediate vicinity of the pre-school in and around Milford, but we also offer places to children from further afield. We offer a wide range of play activities through which the children learn and develop physically, emotionally, socially and intellectually. Our staff are well qualified in early years education and they use their knowledge to ensure that the children are provided with the educational experiences that are essential to their progress and well-being. All children within the appropriate age group are welcomed in to our pre-school and we do not discriminate on the grounds of race, culture, religion, means, or ability. Staff have undertaken specific training to ensure that we can cater for all children's learning needs and we have recently made adaptations to our building to provide appropriate access for wheelchair users.
2. Our pre-school has a well -qualified staff team, who recognise the importance of carrying out thorough assessments of the children's learning needs and using the information gained to plan for their future development. Parents and carers are also welcomed in to the pre-school and encouraged to contribute to their children's records and plans for their learning. Staff lend as much support as they can to families that are in need of it. We promote public interest in the work we do by our involvement in events in the locality and through our own fund raising efforts.
3. We have been members of the Early Years Alliance for many years now and we have worked hard to instigate and adhere to their aims and objectives. In part, we achieve this by following their guidance in policy development and by making use of their publications and training, as appropriate to our needs. We have also sought and acted upon their advice on legal matters. The advice they have offered has ensured that we act in ways which provide the protection of a safe environment for all who access to our pre-school.
4. Since September 2016, we have provided an After-School Club for the pre-school's children and for children from the local infant school. The After-School Club caters for children between 3 and 7 years of age. It offers much-needed extended hours of care for children of working parents in the locality and it provides a relaxed, home-from-home atmosphere, which is greatly appreciated by children and parents alike. The After-School Club is run by the pre-school staff.
5. To meet local demand, we have also begun to provide care during the school holidays in the form of a Holiday Club for the children of working parents. It has proved very popular, so we are hoping to extend this provision over the coming year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees are confident that, with the help of a very able and dedicated staff, the pre-school continued to provide a safe, stimulating and fun-filled environment for the children in its care. Fund Raising activities included a Christmas Fair and Raffle, an Easter Fair, and a Treasure Hunt stall at Milford Village Fête.

Staff hours of work were increased to ensure we could provide appropriate support for children with Special Educational Needs Additional specialist equipment and staff training were also provided.
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08791069 (England and Wales)

Report of the Trustees
For The Year Ended 31 August 2023

Registered Charity number
1154900

Registered office
17A, Elmside
Milford
Godalming
Surrey
GU8 5EG

Trustees

Company Secretary
T A Ellis

Independent Examiner
Peter Lucas FCCA
LUCAS & CO
11 Church Street
Godalming
Surrey
GU7 1EQ

Approved by order of the board of trustees on .... and signed on its behalf by:

....
T A Ellis - Trustee

Independent examiner's report to the trustees of The Orchard Community Pre-School ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Lucas FCCA

LUCAS & CO
11 Church Street
Godalming
Surrey
GU7 1EQ

Date: ....

Statement of Financial Activities
For The Year Ended 31 August 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		246,449	-	246,449	173,747
Other trading activities	2	3,603	-	3,603	4,536
Investment income	3	107	-	107	4
Total		250,159	-	250,159	178,287
EXPENDITURE ON					
Raising funds		18,981	-	18,981	16,785
Charitable activities					
School operating costs		213,660	-	213,660	174,786
Other		-	-	-	930
Total		232,641	-	232,641	192,501
NET INCOME/(EXPENDITURE)		17,518	-	17,518	(14,214)
RECONCILIATION OF FUNDS					
Total funds brought forward		81,550	-	81,550	95,764
TOTAL FUNDS CARRIED FORWARD		99,068	-	99,068	81,550

The notes form part of these financial statements

Balance Sheet
31 August 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	30,669	-	30,669	41,500
CURRENT ASSETS					
Debtors	9	7,034	-	7,034	8,529
Cash at bank and in hand		65,126	-	65,126	33,420
		72,160	-	72,160	41,949
CREDITORS					
Amounts falling due within one year	10	(3,761)	-	(3,761)	(1,899)
NET CURRENT ASSETS		68,399	-	68,399	40,050
TOTAL ASSETS LESS CURRENT LIABILITIES		99,068	-	99,068	81,550
NET ASSETS		99,068	-	99,068	81,550
FUNDS	11				
Unrestricted funds				99,068	81,550
TOTAL FUNDS				99,068	81,550

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

....
E J Griffiths - Trustee

....
D K Loveland - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Photographs, school trips etc	3,603	4,536

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	107	4

 continued...

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	20,323	18,436

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Child supervisors	12	10

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	173,747	-	173,747
Other trading activities	4,536	-	4,536
Investment income	4	-	4
Total	178,287	-	178,287
EXPENDITURE ON			
Raising funds	16,785	-	16,785
Charitable activities			
School operating costs	174,786	-	174,786
Other	930	-	930
Total	192,501	-	192,501
NET INCOME/(EXPENDITURE)	(14,214)	-	(14,214)
RECONCILIATION OF FUNDS			
Total funds brought forward	95,764	-	95,764
TOTAL FUNDS CARRIED FORWARD	81,550	-	81,550

continued...

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Curriculum equipment £	Furniture and fixed items £	Computer & electrical equip £	Totals £
COST					
At 1 September 2022	87,201	19,868	9,964	3,306	120,339
Additions	8,270	-	753	469	9,492
At 31 August 2023	95,471	19,868	10,717	3,775	129,831
DEPRECIATION					
At 1 September 2022	47,899	19,868	7,766	3,306	78,839
Charge for year	19,094	-	1,072	157	20,323
At 31 August 2023	66,993	19,868	8,838	3,463	99,162
NET BOOK VALUE					
At 31 August 2023	28,478	-	1,879	312	30,669
At 31 August 2022	39,302	-	2,198	-	41,500

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	4,048	2,375
Prepayments and accrued income	2,986	6,154
	7,034	8,529

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Social security and other taxes	2,361	729
Accruals and deferred income	1,400	1,170
	3,761	1,899

11. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	81,550	17,518	99,068
TOTAL FUNDS	81,550	17,518	99,068

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	250,159	(232,641)	17,518
TOTAL FUNDS	250,159	(232,641)	17,518

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	95,764	(14,214)	81,550
TOTAL FUNDS	95,764	(14,214)	81,550

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,287	(192,501)	(14,214)
TOTAL FUNDS	178,287	(192,501)	(14,214)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	95,764	3,304	99,068
TOTAL FUNDS	95,764	3,304	99,068

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	428,446	(425,142)	3,304
TOTAL FUNDS	428,446	(425,142)	3,304

continued...

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

Detailed Statement of Financial Activities
For The Year Ended 31 August 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,097	3,057
Grants	134,795	102,451
School Fees	108,557	68,239
	246,449	173,747
Other trading activities		
Photographs, school trips etc	3,603	4,536
Investment income		
Deposit account interest	107	4
Total incoming resources	250,159	178,287
EXPENDITURE		
Raising donations and legacies		
Sundries	6,597	5,794
Other trading activities		
School meals	12,384	10,991
Charitable activities		
Wages	160,925	122,903
Pensions	8,564	7,255
Rates and water	937	936
Insurance	2,754	2,279
Light and heat	2,451	2,196
Telephone	818	1,032
Postage and stationery	2,575	2,472
Sundries	124	69
SEN cover & safeguarding	-	4,808
Improvements to property	19,094	17,440
Fixtures and fittings	1,072	996
Depn of computer & electrical	156	-
	199,470	162,386
Support costs		
Management		
Cleaning and caretaking	7,491	8,029
Finance		
Bank charges	155	169
Other		
Staff training	1,543	-
Rent	562	562
	2,105	562
Other 2		
Repairs and gardening	2,895	3,112
Governance costs		
Accountancy fees	1,002	930
Carried forward	1,002	930

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
For The Year Ended 31 August 2023

	2023	2022
	£	£
Governance costs		
Brought forward	1,002	930
Payroll services	542	528
	1,544	1,458
Total resources expended	232,641	192,501
Net income/(expenditure)	17,518	(14,214)

This page does not form part of the statutory financial statements

Accounts

Trustees' Annual Report for the period

From: 01.09.2021 Period start date   To: 31.08.2022 Period end date

Charity name: The Orchard Community Pre-School

Charity registration number: 1154900

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development and education of children-primarily under statutory school age – by encouraging parents to understand and provide for the needs of their children through community groups and by: 1. Offering appropriate play, education and care facilities and training courses, together with the rights of parents to take responsibility for and to become involved in such groups, ensuring that such groups offer opportunities for all children, whatever their race, culture, religion, means or ability. **2.** Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs. **3.** Instigating and furthering the aims of the Early Years Alliance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Orchard is a community pre-school, which offers Early Years Education to children below statutory school age and after-school care to children from 3 to 7 years of age. In the main we serve families in the immediate vicinity of the pre-school in and around Milford, but we also offer pre-school places to children from further afield. We offer a wide range of play facilities, through which the children learn and develop physically, socially, emotionally, and intellectually. Our staff are well-qualified in early years education, and they use their knowledge to ensure that the children are provided with the educational experiences that are essential to their progress and well-being. All children within the appropriate age group are welcomed into our pre-school and we do not discriminate on the grounds of race,

		culture, religion, means, or ability. Staff have undertaken specific training to ensure that we can cater for all children's learning needs, and we have made adaptations to the building, to provide appropriate access for wheelchair users. Our staff recognise the importance of carrying out thorough assessments of the children's learning needs and use the information gained to plan for their future development. Parents and carers are also welcomed into the pre-school and encouraged to contribute to their children's records and plans for their learning. Staff lend as much support as they can to families that need it. We promote public interest in the work we do, by our involvement in local events and through our own fund-raising efforts. We have been members of the Early Years Alliance for many years now, and we have worked hard to instigate and adhere to their aims and objectives. In part, we achieve this by following their guidance in policy development and by making use of their publications and training, as appropriate to our needs. We have also sought and acted upon their advice on legal matters. The advice they have offered has ensured that we act in ways which provide the protection of a safe environment for all who access our pre-school. The After-School Club, which is run by pre-school staff, caters for the pre-school's children and for children from the local infants' school. It offers much-needed extended hours of care for children of working parents in the locality and it provides a relaxed, home-from-home atmosphere, which is greatly appreciated by children and parents alike.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We can confirm that the trustees have had regard to the Charity Commission guidance on public benefit.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	Volunteers from amongst the parent members, as well as those from outside the organisation, provide excellent support to our pre-school. Some help in practical ways, such as making and repairing equipment and maintaining the garden, whilst others support specific fund-raising projects such as cake sales, stalls, fun days, or sponsored events. Their help is greatly appreciated.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The trustees are confident that the pre-school provided a safe, happy, and stimulating environment for the children in its care. Fund-raising activities have been somewhat limited due to the pandemic, but we have managed to hold some events via Zoom and by the end of the summer term, we were able to hold a Summer Fair outdoors. All of our fund-raising activities are designed to cater for our young children as well as their parents and carers. The After-School Club and the offer of an early start to the pre-school day have continued to be a great success both in terms of meeting local need and in bringing additional revenue to the pre-school during difficult financial times. The number of children on roll diminished significantly during the Covid outbreak, but the pre-school remained open throughout those difficult times, providing vital childcare and education for key workers and other working parents in the locality.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	In general terms, our main objectives are to improve the learning environment for the children and the working environment for staff. Specifically, we have met some of those objectives by making significant improvements to the accommodation for our two-year-old children and by providing a staffroom in which the staff may take their lunch break or work on their studies. The kitchen has been completely re-furbished to enable us to offer hot meals to the children at lunch time and to prepare suitable snacks for the After School Club children. Additionally, we have continued to increase our budget for curriculum resources to ensure that the children have the best possible learning experiences whilst in our care.
Performance of fundraising activities against objectives set	Para 1.41	Despite the reduced number of fund-raising events, the income from our fund-raisers remained at expected levels. There were no new specific fund-raising projects this year, as we were still meeting some of the costs of the building work, which included replacing a large amount of the perimeter fence. Also, as the budget was under some strain, funds raised were taken into the general budget.
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	This year, for the first time since the pre-school's change of status in November 2013, we have to report a deficit budget. The pre-Cap-ex figure being minus £455.00 and the post-Cap-ex figure being minus £19,100.00. We must attribute those worrying figures in the main to the negative effects of the Covid Pandemic. Cleaning costs increased significantly due to Covid, staff absences increased due to Covid and the rules of 'isolation' after contact and at the same time income due to low numbers on roll dropped well below the norm. We might have decided to

		abandon the Cap-ex projects if we had the choice, but we did not, because they were for projects that had to be completed and for essential fencing work. Meeting our responsibilities regarding increased employer pension contributions and our commitment to paying staff a decent living wage continue to put a strain on our finances and Government funding per hour per pupil is insufficient to enable us to meet running costs. Without the After-School Club fees, our financial situation would be even less favourable.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees have a commitment to maintaining a reserves policy, which is based on meeting identified priorities. The currently held reserve amount of £25,000.00 was decided upon several years ago to cover potential staff redundancies and unforeseen changes in pupil numbers. Realistically that amount should now be increased to £35,000.00 as staff salaries and other costs have increased, but so far that has not been possible. We also aim to hold £10,000.00 for building maintenance, but the current amount in that account is down to £568.00. Concurrently, trustees try to maintain a general reserve of approximately 20% of normal annual spending, to meet fluctuations in payments and receipts, again, that has been impossible during the last year.
Amount of reserves held	Para 1.22	Actual reserves at the end of 2022 were £25,000.00 for contingencies and risks; £568.00 in the Building Fund and £7,765.50 in the current account. We hope that circumstances next year will be much more positive and that we shall be able to recuperate our losses.
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Once the ill-effects of the pandemic are over, we anticipate that the high demand for our Pre-school's and After-School Club's services, will return and if that is the case there would be fewer uncertainties regarding the charity's continuation. Lack of adequate Government funding, however, does give cause for concern.

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funds were the fees for places, which came partly from central government via Surrey County Council and partly from parents' and carers' fee payments.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	The risks facing our charity are always those of financial insecurity. Although our staff are not highly paid, most of our expenditure is on staff salary costs. Paying a fair, living wage ensures that we can employ well-qualified staff, who meet the pre-school's main objectives for the children, and we are committed to doing that. The Government's last two increases in the minimum wage were not met with matching increases in the hourly rates for children's attendance, which come from Government and are received via the local authority. Predictions of further increased costs across the board, in terms of utilities, food and equipment are also very worrying as they present further financial risks.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	Memorandum and Articles of Association
How is the charity constituted?	Para 1.25	Company Limited by Guarantee
Trustee selection methods including details of any constitutional provisions	Para 1.25	Trustees are elected annually at the AGM. At least 60% of trustees must be parent members of the pre-school.

Reference and Administrative details

Charity name	The Orchard Community Pre-School
Other name the charity uses	
Registered charity number	1154900
Charity's principal address	The Orchard Community Pre-School, 17a, Elmside, Milford, Godalming, Surrey GU8 5EG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Eileen Griffiths	Director/Treasurer		Pre-School members
2	Deborah Loveland	Director/Chairperson		
3	Teresa Ellis	Secretary		
4	Claire Jackson	Vice Chairperson		
5	Duncan Norton	Parent Member	01.09.2021- 06.10.2021	
6	Laura Johnson	Parent Member	01.09.2021- 06.10.2021	
7	Katie Bone	Parent Member	01.09.2021- 06.10.2021	
8	Kerrie Porteous	Parent Member	01.09.2021- 06.10.2021	
9	Helena Ciran	Parent Member	01.09.2021- 06.10.2021	
10	Alistair Marriott	Parent Member		
11	Vicky Jenkins	Parent Member		
12	Andreas Velios	Parent Member	06.10.21 – 21.04.2023	
13	Sarah Knapp	Parent Member	06.10.2021 -to date	
14	Emily Stafford	Parent Member	06.10.2021 -to date	
15	Hannah Linden	Parent Member	06.10.2021 –to date	
16	Charlotte Bellini	Parent Member	13.10.2022 – to date	
17	Hayley Orrell	Parent Member	13.10.2022 – to date	

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

Director name		
Eileen Griffiths		
Deborah Loveland		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Teresa Ellis		
Eileen Griffiths		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Name of chief executive or names of senior staff members (Optional information)

Samantha Talman – Pre-School Manager

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Deborah Karen Loveland	Eileen Joyce Griffiths
Position (eg Secretary, Chair, etc)	Director/Chairperson	Director/Treasurer
Date	08.06.2023.	

Orchard Pre-School - Profit & Loss					
2021-2022					
Whole Year					
Income			Planned	Actual	Variance
			£	£	£
SCC FEET Funding		Bank	19587.50	22020.27	2432.77
SCC 3-4yr Funding		Bank	65838.25	71729.60	5891.35
Inclusion Grant		Bank	6000.00	5790.41	-209.59
Parents' Fees inc lunch		Bank	32039.63	26290.76	-5748.87
After School Club Fees		Bank	40191.13	40538.24	347.11
Total fees income			163656.51	166369.28	2712.77
General Grants/Donations		Bank	0.00	3056.60	3056.60
Fund Raising		Bank	1000.00	2169.00	1169.00
Special Events		Bank	200.00	844.60	644.60
Bank int'st minus charges		Bank	-250.00	-164.90	85.10
Re-sale items		Bank	2250.00	1497.00	-753.00
Refunds In		Bank	0.00	1230.00	1230.00
Total other income			3200.00	8632.30	5432.30
Total Income			166856.51	175001.58	8145.07
Income			Planned	Actual	Variance
Expenditure Staff costs					
Staff salaries		BACS	121022.00	115204.37	5817.63
PAYE (HMRC)		BACS	12720.00	11669.04	1050.96
Payroll		BACS	528.00	528.00	0.00
NEST Pensions		BACS	7246.00	7254.88	-8.88
General Training costs		Chq/Card	600.00	107.93	492.07
Total Staff costs			142116.00	134764.22	7351.78
Expenditure Property					
Non-Domestic Rates		DD	780.00	317.24	462.76
Waverley rent		Chq/Card	565.00	561.55	3.45
PLA -Building/Main Ins.		DD	2730.00	2744.67	-14.67
Cleaning - supplies		Chq/Card	1800.00	815.24	984.76
Cleaning contract		BACS	5940.00	5827.20	112.80
Window Cleaner		BACS	90.00	80.00	10.00
B'ding maint/Garden/Rent		Chq/Card	1800.00	3111.52	-1311.52
Total Property Costs			13705.00	13457.42	247.58
Utilities/Services					
Electricity		DD	620.00	696.61	-76.61
Gas		DD	1640.00	2232.00	-592.00
Water		DD	420.00	485.35	-65.35
Telephones		DD	1320.00	1032.05	287.95
Waste Man. - Synergy		DD	675.00	819.06	-144.06
Waste Man. - Sanaway		DD	1120.00	477.78	642.22
Total Utilities/Services			5795.00	5742.85	52.15
General/Sundry Costs					
Curriculum		Chq/Card	2400.00	3169.73	-769.73
Petty Cash		Chq/Card	300.00	0.00	300.00
Office		Chq/Card	1200.00	3694.10	-2494.10
Licences/Membership		Chq/Card	120.00	141.48	-21.48
Licences/Membership		DD	35.00	70.00	-35.00
Fund Raisng		CC/Bacs	110.00	141.00	-31.00
Special events		Chq/Card	230.00	358.88	-128.88
Snacks		Chq/Card	75.00	182.62	-107.62
ASC		Chq/Card	330.00	204.74	125.26
Refunds		Chq/Card	0.00	24.82	-24.82
Re-Sale items		Chq/Card	1500.00	1673.60	-173.60
Catering		BACS	8820.00	10991.47	-2171.47
Accountant		BACS	900.00	840.00	60.00
Total Gen/Sundry Costs			16020.00	21492.44	-5472.44
Income			Planned	Actual	Variance
Total Expenditure Whole year			177636.00	175456.93	2179.07
Planned Pre-cap Income less Exp.			-10779.49	-455.35	-10324.14
Planned Cap-ex Purchases			12000.00	18644.52	-6644.52
Planned Year Profit/Loss w/cap-ex			-22779.49	-19099.87	-3679.62
Income			Planned	Actual	Variance

Actual Year to date profit/loss		Planned Year to date profit/loss	
Year Chq/Card	13863.59	Total Planned Income	166856.51
Year BACS/DD	137116.17	Total Planned Expenditure	189636.00
Year Income	175001.58	Planned profit/loss	-22779.49
Year Expenditure	194101.45		
Year profit/loss	-19099.87		

REGISTERED COMPANY NUMBER: 08791069 (England and Wales)
REGISTERED CHARITY NUMBER: 1154900

Report of the Trustees and

Unaudited Financial Statements For The Year Ended 31 August 2022

for

The Orchard Community Pre-School

LUCAS & CO
11 Church Street
Godalming
Surrey
GU7 1EQ

Contents of the Financial Statements
For The Year Ended 31 August 2022

Report of the Trustees
For The Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:-
1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objects of the Early Years Alliance.

Significant activities
1. As our name suggests, we are a community pre-school which offers Early Years Education to children below statutory school age. In the main we serve families in the immediate vicinity of the pre-school in and around Milford, but we also offer places to children from further afield. We offer a wide range of play activities through which the children learn and develop physically, emotionally, socially and intellectually. Our staff are well qualified in early years education and they use their knowledge to ensure that the children are provided with the educational experiences that are essential to their progress and well-being. All children within the appropriate age group are welcomed in to our pre-school and we do not discriminate on the grounds of race, culture, religion, means, or ability. Staff have undertaken specific training to ensure that we can cater for all children's learning needs and we have recently made adaptations to our building to provide appropriate access for wheelchair users.
2. Our pre-school has a well -qualified staff team, who recognise the importance of carrying out thorough assessments of the children's learning needs and using the information gained to plan for their future development. Parents and carers are also welcomed in to the pre-school and encouraged to contribute to their children's records and plans for their learning. Staff lend as much support as they can to families that are in need of it. We promote public interest in the work we do by our involvement in events in the locality and through our own fund raising efforts.
3. We have been members of the Early Years Alliance for many years now and we have worked hard to instigate and adhere to their aims and objectives. In part, we achieve this by following their guidance in policy development and by making use of their publications and training, as appropriate to our needs. We have also sought and acted upon their advice on legal matters. The advice they have offered has ensured that we act in ways which provide the protection of a safe environment for all who access to our pre-school.
4. Since September 2016, we have provided an After-School Club for the pre-school's children and for children from the local infant school. The After-School Club caters for children between 3 and 7 years of age. It offers much-needed extended hours of care for children of working parents in the locality and it provides a relaxed, home-from-home atmosphere, which is greatly appreciated by children and parents alike. The After-School Club is run by the pre-school staff.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
The trustees are confident that, with the help of a very able and dedicated staff, the pre-school continued to provide a safe, stimulating and fun-filled environment for the children in its care. Fund Raising activities included a Christmas Fair and Raffle, an Easter Fair, and a Treasure Hunt stall at Milford Village Fête.

Staff hours of work were increased to ensure we could provide appropriate support for children with Special Educational Needs Additional specialist equipment and staff training were also provided.
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STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
08791069 (England and Wales)

Registered Charity number
1154900

Report of the Trustees
For The Year Ended 31 August 2022

Registered office
17A, Elmside
Milford
Godalming
Surrey
GU8 5EG

Trustees

Company Secretary
T A Ellis

Independent Examiner
LUCAS & CO
11 Church Street
Godalming
Surrey
GU7 1EQ

Approved by order of the board of trustees on 24 May 2023 and signed on its behalf by:

T A Ellis - Trustee

Independent examiner's report to the trustees of The Orchard Community Pre-School ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Lucas

LUCAS & CO
11 Church Street
Godalming
Surrey
GU7 1EQ

25 May 2023

The Orchard Community Pre-School

Statement of Financial Activities
For The Year Ended 31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		173,747	-	173,747	184,414
Other trading activities	2	4,536	-	4,536	4,467
Investment income	3	4	-	4	6
Total		178,287	-	178,287	188,887
EXPENDITURE ON					
Raising funds		16,785	-	16,785	19,158
Charitable activities					
School operating costs		174,786	-	174,786	167,788
Other		930	-	930	-
Total		192,501	-	192,501	186,946
NET INCOME/(EXPENDITURE)		(14,214)	-	(14,214)	1,941
RECONCILIATION OF FUNDS					
Total funds brought forward		95,764	-	95,764	93,823
TOTAL FUNDS CARRIED FORWARD		81,550	-	81,550	95,764

The notes form part of these financial statements

Balance Sheet
31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	41,500	-	41,500	41,292
CURRENT ASSETS					
Debtors	9	8,529	-	8,529	2,851
Cash at bank and in hand		33,420	-	33,420	52,581
		41,949	-	41,949	55,432
CREDITORS					
Amounts falling due within one year	10	(1,899)	-	(1,899)	(960)
NET CURRENT ASSETS		40,050	-	40,050	54,472
TOTAL ASSETS LESS CURRENT LIABILITIES		81,550	-	81,550	95,764
NET ASSETS		81,550	-	81,550	95,764
FUNDS	11				
Unrestricted funds				81,550	95,764
TOTAL FUNDS				81,550	95,764

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 May 2023 and were signed on its behalf by:

E J Griffiths - Trustee

D K Loveland - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Photographs, school trips etc	4,536	4,467

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	4	6

continued...

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	18,436	15,105

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Child supervisors	10	10

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	184,414	-	184,414
Other trading activities	4,467	-	4,467
Investment income	6	-	6
Total	188,887	-	188,887
EXPENDITURE ON			
Raising funds	19,158	-	19,158
Charitable activities			
School operating costs	167,788	-	167,788
Total	186,946	-	186,946
NET INCOME	1,941	-	1,941
RECONCILIATION OF FUNDS			
Total funds brought forward	93,823	-	93,823
TOTAL FUNDS CARRIED FORWARD	95,764	-	95,764

continued...

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Curriculum equipment £	Furniture and fixed items £	Computer & electrical equip £	Totals £
COST					
At 1 September 2021	68,557	19,868	9,964	3,306	101,695
Additions	18,644	-	-	-	18,644
At 31 August 2022	87,201	19,868	9,964	3,306	120,339
DEPRECIATION					
At 1 September 2021	30,459	19,868	6,770	3,306	60,403
Charge for year	17,440	-	996	-	18,436
At 31 August 2022	47,899	19,868	7,766	3,306	78,839
NET BOOK VALUE					
At 31 August 2022	39,302	-	2,198	-	41,500
At 31 August 2021	38,098	-	3,194	-	41,292

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	2,375	909
Prepayments and accrued income	6,154	1,942
	8,529	2,851

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	729	-
Accruals and deferred income	1,170	960
	1,899	960

11. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	95,764	(14,214)	81,550
TOTAL FUNDS	95,764	(14,214)	81,550

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,287	(192,501)	(14,214)
TOTAL FUNDS	178,287	(192,501)	(14,214)

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	93,823	1,941	95,764
TOTAL FUNDS	93,823	1,941	95,764

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	188,887	(186,946)	1,941
TOTAL FUNDS	188,887	(186,946)	1,941

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	93,823	(12,273)	81,550
TOTAL FUNDS	93,823	(12,273)	81,550

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	367,174	(379,447)	(12,273)
TOTAL FUNDS	367,174	(379,447)	(12,273)

continued...

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

Detailed Statement of Financial Activities
For The Year Ended 31 August 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,057	3,274
Grants	102,451	124,749
School Fees	68,239	56,391
	173,747	184,414
Other trading activities		
Photographs, school trips etc	4,536	4,467
Investment income		
Deposit account interest	4	6
Total incoming resources	178,287	188,887
EXPENDITURE		
Raising donations and legacies		
Sundries	5,794	5,447
Other trading activities		
School meals	10,991	13,711
Charitable activities		
Wages	122,903	123,203
Pensions	7,255	6,569
Rates and water	936	433
Insurance	2,279	2,710
Light and heat	2,196	532
Telephone	1,032	1,002
Postage and stationery	2,472	2,850
Sundries	69	256
SEN cover & safeguarding	4,808	210
Improvements to property	17,440	13,711
Depn of curriculum equipment	-	80
Fixtures and fittings	996	996
Depn of computer & electrical	-	319
	162,386	152,871
Support costs		
Management		
Cleaning and caretaking	8,029	8,922
Finance		
Bank charges	169	139
Other		
Staff training	-	279
Rent	562	562
	562	841
Other 2		
Repairs and gardening	3,112	3,503

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
For The Year Ended 31 August 2022

	2022	2021
	£	£
Other 2		
Governance costs		
Accountancy fees	930	984
Payroll services	528	528
	1,458	1,512
Total resources expended	192,501	186,946
Net (expenditure)/income	(14,214)	1,941

Accounts

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period

From: Period start date 01.09.2019 To: Period end date 31.08.2020

Charity name: The Orchard Community Pre-School

Charity registration number: 1154900

Company number:08791069

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development and education of children-primarily under statutory school age –by encouraging parents to understand and provide for the needs of their children, through community groups and by: 1. Offering appropriate play, education and care facilities and training courses, together with the rights of parents to take responsibility for and to become involved in such groups, ensuring that such groups offer opportunities for all children, whatever their race, culture, religion, means or ability. 2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs. 3. Instigating and furthering the aims of the Early Years Alliance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	As our name suggests, we are a community pre-school, which offers Early Years Education to children below statutory school age. In the main we serve families in the immediate vicinity of the pre-school in and around Milford, but we also offer places to children from further afield. We offer a wide range of play facilities, through which the children learn and develop physically, socially, emotionally, and intellectually. Our staff are well-qualified in early years education, and they use their knowledge to ensure that the children are provided with the educational experiences that are essential to their progress and well-being. All children within the appropriate age group are welcomed into our pre-school and we do not discriminate on the grounds of race, culture, religion, means, or ability. Staff have undertaken specific training to ensure that we can cater for all children's learning needs, and we have made adaptations to the building, to provide appropriate access for wheelchair users.

		Our staff recognise the importance of carrying out thorough assessments of the children's learning needs and use the information gained to plan for their development. Parents and carers are also welcomed into the pre-school and encouraged to contribute to their children's records and plans for their learning. Staff lend as much support as they can to families that need it. We promote public interest in the work we do, by our involvement in local events and through our own fund-raising efforts. We have been members of the Early Years' Alliance for many years now and we have worked hard to instigate and adhere to their aims and objectives. In part, we achieve this by following their guidance in policy development and by making use of their publications and training, as appropriate to our needs. We have also sought and acted upon their advice on legal matters. The advice they have offered has ensured that we act in ways which provide the protection of a safe environment for all who access our pre-school. Since September 2016, we have provided an After-School Club for the pre-school's children and for children from the local infant school. The After-School Club caters for children between 3 and 7 years of age. It offers much-needed extended hours of care for children of working parents in the locality and it provides a relaxed, home-from-home atmosphere, which is greatly appreciated by children and parents alike. The After-School Club is run by pre-school staff.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We can confirm that the trustees have had regard to the Charity Commission guidance on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	**N/A**
Policy on social investment including program related investment	Para 1.38	**N/A**

Contribution made by volunteers	Para 1.38	When they were able, volunteers, from amongst the parent members, as well as those from outside the organisation, provided excellent support to our pre-school. Some have helped in practical ways, such as making and repairing equipment and maintaining the garden, whilst others have supported specific fundraising projects such as cake sales, stalls, fun days or sponsored events. Their opportunities to help have been greatly reduced during the Covid-19 restrictions, when we were unable to allow them access to the premises.
Other		

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The trustees are confident that the pre-school provided a safe, happy, stimulating environment for the children in its care. Fund-raising activities were limited this year due to the restrictions already mentioned, but we managed an on-line Christmas Fair and raffle and provided on-line Easter activities, which brought in some additional funds. The After-School Club and the offer of an early start to the pre-school day have been a great success both in terms of meeting local need and in bringing additional revenue to the pre-school during difficult financial times. Until the pandemic took hold, the number of children on roll continued to rise, which is testament to the pre-school's good reputation and to the dedication of the staff. We hope the numbers on roll will increase once more once the pandemic is under control.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Our main objective for the past few years has been to make significant improvements to the accommodation for our two-year-old children and to provide a staffroom in which the staff may take their lunch break. Unfortunately, we were refused planning permission for a much-needed extension to the premises and we had to seek alternatives. By the end of July and throughout August 2019, internal building works, which answered part of our needs, were well under-way and a garden-room staffroom had been installed. Building works were sufficiently complete for the pre-school to re-

		open in September 2019 and remaining 'snagging' was carried out by the end of the month.
Performance of fundraising activities against objectives set	Para 1.41	Fund-Raising for the proposed building works exceeded our expectations and parents' fund-raising efforts brought in over £800 more than we had anticipated.
Investment performance against objectives	Para 1.41	
Other		

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The pre-school's net income leaves us in a more comfortable position than we had expected – especially as the effects of the Covid-19 outbreak reduced our income significantly. There was also a statutory requirement to increase the minimum hourly rate of pay for staff, which took effect on April 1st. Meeting those additional payments and increased employer pension contributions will continue to put a strain on our finances, but the staff deserve to earn a decent wage and we are committed to trying to ensure that they do, within the constraints of our limited budget. With careful control of next year's budget, we hope to remain solvent and eventually to re-build a contingency for unexpected expenses. We recognise that without the After-School Club fees, our financial situation would not have been so favourable over the last three years, and we rely on its continued success over the coming academic year.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees have a commitment to maintaining a reserves policy, which is based on meeting identified priorities. Currently we hold a reserve of £25,000.00 to cover potential staff redundancies and unforeseen changes in pupil numbers, but it is essential that we try to increase this, by a further £5,000.00, over the coming year. Now that our major building project is complete, our Building budget is sadly diminished and stands at £498.00. We are aiming to increase this to a minimum of £5,000.00 over the next year. Trustees also aim to maintain a general reserve of approximately 20% of normal annual spending, to meet fluctuations in payments and receipts. Currently, that would be between £25,000 and £30,000.

Amount of reserves held	Para 1.22	£498.00 for emergency building work; £25,000.00 for potential redundancies and unexpected fluctuations in pupil numbers; £23,755.00 to meet fluctuations in payments and receipts.
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Principal sources of funds were the fees for places, which came partly from central government via Surrey County Council and partly from parents' and carers' fee payments. The Government funding total was £114,021; Parents' fee payments were £42,296.00, including both pre-school and After-School Club. Parents' fund-raising efforts brought in £1,211.00 and donations to support fee payments for needy families were £240.00. One parent also donated £120.00 to help with additional costs during the Covid-19 outbreak. We received a very welcome £7,700.00 payment from HMRC as part of the Job Retention Scheme during the Covid-19 outbreak.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	Although our staff are not highly paid, most of our expenditure is on staff salary costs. Paying a fair, living wage ensures that we can employ well-qualified staff, who are capable of meeting the pre-school's main objectives for the children and we are committed to doing that. Increased costs in this area of spending do incur risks, as fees received via the local authority do not increase at the same rate. Additional costs this year were due to Covid-19 issues. They included additional cleaning materials and equipment plus additional hours for cleaning staff and pre-school staff, who had to re-organise the pre-school during overtime. At the same time, we lost revenue that would normally have been generated by the After-School Club between March and

		August and this left us £10,000 short of anticipated income, due to the After-School Club having to be closed for that period. If there is a significant second wave of the virus, we are likely to suffer financially to at least the same extent next year.
Other		

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed, memorandum and articles of association etc	Para 1.25	Memorandum and Articles of Association
How is the charity constituted? for example limited company, unincorporated association, CIO	Para 1.25	Company Limited by Guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are elected annually at the AGM. At least 60% of trustees must be parent members of the pre-school.

Additional information (optional)
You may choose to include further statements where relevant about:

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

Reference and administrative details

Charity name	**The Orchard Community Pre-School**
Other name the charity uses	
Registered charity number	**1154900**
Charity's principal address	**17a, Elmside, Milford, Godalming Surrey GU8 5EG**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Deborah Loveland	Director/Chairperson		Parent Members
2	Eileen Griffiths	Director/Treasurer		Parent Members
3	Teresa Ellis	Company Secretary		Parent Members
4	Claire Jackson	Vice Chairperson		Parent Members
5	Duncan Norton	Co-opted		Parent Members
6	Clare Brooker	Trustee		Parent Members
7	Catherine Legg	Trustee	01.09.19 - 02.10.19	Parent Members
8	Laura Johnson	Trustee		Parent Members
9	Katie Bone	Trustee		Parent Members
10	Ana Cristina Moreira	Trustee	From 02.10.19	Parent Members
11	Natalie Soden	Trustee	From 02.10.19	Parent Members
12	Mike Collins	Trustee	02.10.19 – 23.07.20	Parent Members
13	Kerrie Porteous	Trustee	From 07.11.19	Parent Members
14				
15				
16				
17				
18				
19				
20				

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

Director name	
Deborah Loveland	
Eileen Griffiths	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year
Teresa Ellis	
Eileen Griffiths	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

Samantha Talman – pre-school and After-School Club Manager

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)	Eileen Griffiths	
Full name(s)		
Position (for example Secretary, Chair, etc)	Director/Treasurer	
Date	27.06.2021	

Orchard Pre-School Profit and Loss			
2019-2020	**Whole Year**		
Income	Planned	Actual	Variance
SCC FEET Funding	£19,614.00	£20,387.60	£773.60
SCC 3-4 yr Funding	£68,100.00	£86,990.49	£18,890.49
Inclusion Grant	£0.00	£1,831.77	£1,831.77
Parents' fees	£31,129.00	£25,102.01	-£6,026.99
After School Club	£25,686.00	£14,760.56	-£10,925.44
Early start fees	£3,875.00	£945.34	-£2,929.66
Total fees income	£148,404.00	£150,017.77	£1,613.77
Grants/Donations	£200.00	£9,050.78	£8,850.78
Fund Raising	£400.00	£1,211.80	£811.80
Special Events	£188.20	£499.74	£311.54
Re-sale items	£400.00	£570.90	£170.90
Bank interest minus charges	-£48.19	-£70.17	-£21.98
Refunds in	£4,052.00	£426.45	-£3,625.55
Total Other Income	£5,192.01	£11,689.50	£6,497.49
Total Income	**£153,596.01**	**£161,707.27**	**£8,111.26**
Expenditure- Staff	Planned	Actual	Variance
Staff salaries	£105,211.00	£99,471.47	£5,739.53
PAYE (HMRC)	£13,503.00	£12,583.37	£919.63
Payroll	£528.00	£528.00	£0.00
NEST Pensions	£4,261.00	£6,364.76	-£2,103.76
Surrey HR Contract	£800.00	£1,122.70	-£322.70
General Training	£882.00	£189.50	£692.50
Total staff costs	**£125,185.00**	**£120,259.80**	**£4,925.20**
Expenditure - Property	Planned	Actual	Variance
Non-domestic rates	£780.00	£455.00	£325.00
Rent	£700.00	£561.55	£138.45
EYA- B'ding/main insurance	£2,730.00	£2,716.29	£13.71
Cleaning supplies	£900.00	£1,808.00	-£908.00
Cleaning contract	£5,700.00	£5,930.40	-£230.40
Window cleaner	£610.00	£80.00	£530.00
B'ding/Garden maintenance	£2,550.00	£1,787.64	£762.36
Total Property costs	**£13,970.00**	**£13,338.88**	**£631.12**
Exoenditure - Utilities	Planned	Actual	Variance
Electricity	£600.00	£1,043.85	-£443.85
Gas	£680.00	£612.10	£67.90
Water	£570.00	£360.22	£209.78
Telephones	£1,140.00	£1,216.01	-£76.01
Waste - Synergy	£400.00	£549.89	-£149.89
Waste - Sanaway	£720.00	£466.12	£253.88
Total Utilities/Services	**£4,110.00**	**£4,248.19**	**-£138.19**
Expenditure - General	Planned	Actual	Variance
Curriculum	£2,250.00	£2,039.57	£210.43
Petty Cash	£300.00	£100.00	£200.00
Office	£1,900.00	£1,131.59	£768.41
Licences	£180.00	£114.50	£65.50
OFSTED	£70.00	£35.00	£35.00
Fund raising	£90.00	£57.00	£33.00
Special Events	£570.00	£183.73	£386.27
ASC snacks/equipment	£300.00	£299.58	£0.42
Refunds	£0.00	-£15.99	£15.99
Re-sale items	£860.00	£278.55	£581.45
Lunches	£7,200.00	£6,906.01	£293.99
Accountant	£755.00	£762.00	-£7.00
Total General costs	**£14,475.00**	**£11,891.54**	**£2,583.46**

2019-2020 Whole Year Summary		
Total Income	£161,707.27	
Total Expenditure pre Cap-ex	£149,738.41	
Profit/loss pre Cap-ex	**£11,968.86**	
Cap-ex	£29,942.35	
Total Expenditure post Cap-ex	£179,680.76	
Profit/loss post Cap-ex	**-£17,973.49**	

REGISTERED COMPANY NUMBER: 08791069 (England and Wales)
REGISTERED CHARITY NUMBER: 1154900

Report of the Trustees and

Unaudited Financial Statements For The Year Ended 31 August 2020

for

The Orchard Community Pre-School

Lucas & Co
11 Church Street
Godalming
Surrey
GU7 1EQ

Contents of the Financial Statements
For The Year Ended 31 August 2020

Report of the Trustees
For The Year Ended 31 August 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

1. Offering appropriate play, education and care facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs.
3. Instigating and adhering to and furthering the aims and objects of the Early Years Alliance.

Significant activities

1. As our name suggests, we are a community pre-school which offers Early Years Education to children below statutory school age. In the main we serve families in the immediate vicinity of the pre-school in and around Milford, but we also offer places to children from further afield. We offer a wide range of play activities through which the children learn and develop physically, emotionally, socially and intellectually. Our staff are well qualified in early years education and they use their knowledge to ensure that the children are provided with the educational experiences that are essential to their progress and well-being. All children within the appropriate age group are welcomed in to our pre-school and we do not discriminate on the grounds of race, culture, religion, means, or ability. Staff have undertaken specific training to ensure that we can cater for all children's learning needs and we have recently made adaptations to our building to provide appropriate access for wheelchair users.
2. Our pre-school has a well -qualified staff team, who recognise the importance of carrying out thorough assessments of the children's learning needs and using the information gained to plan for their future development. Parents and carers are also welcomed in to the pre-school and encouraged to contribute to their children's records and plans for their learning. Staff lend as much support as they can to families that are in need of it. We promote public interest in the work we do by our involvement in events in the locality and through our own fund raising efforts.
3. We have been members of the Early Years Alliance for many years now and we have worked hard to instigate and adhere to their aims and objectives. In part, we achieve this by following their guidance in policy development and by making use of their publications and training, as appropriate to our needs. We have also sought and acted upon their advice on legal matters. The advice they have offered has ensured that we act in ways which provide the protection of a safe environment for all who access to our pre-school.
4. Since September 2016, we have provided an After-School Club for the pre-school's children and for children from the local infant school. The After-School Club caters for children between 3 and 7 years of age. It offers much-needed extended hours of care for children of working parents in the locality and it provides a relaxed, home-from-home atmosphere, which is greatly appreciated by children and parents alike. The After-School Club is run by the pre-school staff.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees are confident that, with the help of a very able and dedicated staff, the pre-school continued to provide a safe, stimulating and fun-filled environment for the children in its care.

A Christmas Fair was held, in December 2019, but other fundraising events were curtailed during the year, due to restrictions related to the Corona Virus Pandemic.

Improvements to the pre-school continued as the staff acted upon the two minor recommendations from our Ofsted Inspection in March 2019, from which the judgement was already 'Good'. We also began major works to improve the internal physical environment to ensure that the two-year old children had appropriate access to toilet facilities and the kitchen was up-graded so that we could provide healthy cooked lunches for the children.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08791069 (England and Wales)

Report of the Trustees
For The Year Ended 31 August 2020

Registered Charity number
1154900

Registered office
17A, Elmside
Milford
Godalming
Surrey
GU8 5EG

Trustees
E J Griffiths Director/Treasurer
D K Loveland Director/Chairperson
T A Ellis Secretary
C Jackson Vice Chairperson
D Norton
C Brooker (resigned 7.11.20)
C Legg (resigned 7.11.20)
L Johnson
A C Moreira (resigned 7.11.20)
K Bone
N Soden (appointed 2.10.19)
K Porteous (appointed 7.11.19)
M Collins (appointed 2.10.19) (resigned 23.7.20)
H Ciran (appointed 7.11.20)
A Marriott (appointed 7.11.20)
V Jenkins (appointed 7.11.20)

Company Secretary
T A Ellis

Independent Examiner
Lucas & Co
11 Church Street
Godalming
Surrey
GU7 1EQ

Approved by order of the board of trustees on .... and signed on its behalf by:

....
T A Ellis - Trustee

Independent examiner's report to the trustees of The Orchard Community Pre-School ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter Lucas
Lucas & Co
11 Church Street
Godalming
Surrey
GU7 1EQ

Date: ....

Statement of Financial Activities
For The Year Ended 31 August 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		157,629	-	157,629	145,484
Other trading activities	2	2,282	-	2,282	2,475
Investment income	3	71	-	71	116
Total		159,982	-	159,982	148,075
EXPENDITURE ON					
Raising funds	4	9,777	-	9,777	3,196
Charitable activities					
School operating costs		154,036	-	154,036	154,815
Other		-	-	-	762
Total		163,813	-	163,813	158,773
NET INCOME/(EXPENDITURE)		(3,831)	-	(3,831)	(10,698)
RECONCILIATION OF FUNDS					
Total funds brought forward		97,654	-	97,654	108,352
TOTAL FUNDS CARRIED FORWARD		93,823	-	93,823	97,654

Balance Sheet
31 August 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	9	44,977	-	44,977	26,802
CURRENT ASSETS					
Debtors	10	3,134	-	3,134	2,820
Cash at bank and in hand		49,370	-	49,370	69,802
		52,504	-	52,504	72,622
CREDITORS					
Amounts falling due within one year	11	(3,658)	-	(3,658)	(1,770)
NET CURRENT ASSETS		48,846	-	48,846	70,852
TOTAL ASSETS LESS CURRENT LIABILITIES		93,823	-	93,823	97,654
NET ASSETS		93,823	-	93,823	97,654
FUNDS	12				
Unrestricted funds				93,823	97,654
TOTAL FUNDS				93,823	97,654

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

....
E J Griffiths - Trustee

....
D K Loveland - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Photographs, school trips etc	2,282	2,475

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	71	116

 continued...

4. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Sundries	2,871	5,215
Support costs	-	(2,019)
	2,871	3,196

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	14,267	10,310

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Child supervisors	9	10

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	145,484	-	145,484
Other trading activities	2,475	-	2,475
Investment income	116	-	116
Total	148,075	-	148,075
EXPENDITURE ON			
Raising funds	3,196	-	3,196
Charitable activities			
School operating costs	154,815	-	154,815
Other	762	-	762
Total	158,773	-	158,773
NET INCOME/(EXPENDITURE)	(10,698)	-	(10,698)
Transfers between funds	2,790	(2,790)	-

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Net movement in funds	(7,908)	(2,790)	(10,698)
RECONCILIATION OF FUNDS			
Total funds brought forward	105,562	2,790	108,352
TOTAL FUNDS CARRIED FORWARD	97,654	-	97,654

9. TANGIBLE FIXED ASSETS

	Improvements to property £	Curriculum equipment £	Furniture and fixed items £	Computer & electrical equip £	Totals £
COST					
At 1 September 2019	25,375	19,868	9,284	3,306	57,833
Additions	31,882	-	560	-	32,442
At 31 August 2020	57,257	19,868	9,844	3,306	90,275
DEPRECIATION					
At 1 September 2019	5,296	18,277	4,789	2,669	31,031
Charge for year	11,451	1,512	985	319	14,267
At 31 August 2020	16,747	19,789	5,774	2,988	45,298
NET BOOK VALUE					
At 31 August 2020	40,510	79	4,070	318	44,977
At 31 August 2019	20,079	1,591	4,495	637	26,802

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	807	677
Prepayments and accrued income	2,327	2,143
	3,134	2,820

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accruals and deferred income	3,658	1,770

continued...

12. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	97,654	(3,831)	93,823
TOTAL FUNDS	97,654	(3,831)	93,823

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	159,982	(163,813)	(3,831)
TOTAL FUNDS	159,982	(163,813)	(3,831)

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.19 £
Unrestricted funds				
General fund	105,562	(10,698)	2,790	97,654
Restricted funds				
Building fund	2,790	-	(2,790)	-
TOTAL FUNDS	108,352	(10,698)	-	97,654

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	148,075	(158,773)	(10,698)
TOTAL FUNDS	148,075	(158,773)	(10,698)

continued...

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	105,562	(14,529)	2,790	93,823
Restricted funds				
Building fund	2,790	-	(2,790)	-
TOTAL FUNDS	108,352	(14,529)	-	93,823

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	308,057	(322,586)	(14,529)
TOTAL FUNDS	308,057	(322,586)	(14,529)

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

The Orchard Community Pre-School

Detailed Statement of Financial Activities
For The Year Ended 31 August 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,312	211
Grants	114,021	96,817
School Fees	42,296	48,456
	157,629	145,484
Other trading activities		
Photographs, school trips etc	2,282	2,475
Investment income		
Deposit account interest	71	116
Total incoming resources	159,982	148,075
EXPENDITURE		
Raising donations and legacies		
Sundries	2,871	5,215
Other trading activities		
School meals	6,906	-
Charitable activities		
Wages	111,833	115,651
Pensions	7,106	5,636
Rates and water	666	1,326
Insurance	2,707	2,695
Light and heat	1,656	1,371
Telephone	1,216	1,168
Postage and stationery	1,030	2,114
Sundries	129	689
SEN cover & safeguarding	1,123	931
Storage and rental	(200)	522
Improvements to property	11,451	5,075
Depn of curriculum equipment	1,511	3,974
Fixtures and fittings	984	928
Depn of computer & electrical	319	333
	141,531	142,413
Support costs		
Management		
Cleaning and caretaking	8,539	7,669
Finance		
Bank charges	142	98
Other		
Staff training	190	1,111
Rent	562	541
	752	1,652
Other 2		
Repairs and gardening	1,782	436

Detailed Statement of Financial Activities
For The Year Ended 31 August 2020

	2020 £	2019 £
Other 2		
Governance costs		
Accountancy fees	762	762
Payroll services	528	528
	1,290	1,290
Total resources expended	163,813	158,773
Net expenditure	(3,831)	(10,698)

This page does not form part of the statutory financial statements