

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

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

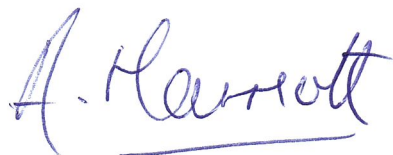
The Orchard Community Pre-School

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Statements For The Year
Ended 31 August 2025

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Independent Examiner Mrs Laura Quick

Approved by order of the board of trustees on13/04/26..... and signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'A. Harriott', with a horizontal line underneath the name.

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 & Courier	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 Consumables	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, Maintenance	Expense	29,687.99	
477	Salaries	Overhead	169,343.06	
479	Employers National Insurance	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	

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
	<u>225,544</u>	<u>275,495</u>
 EXPENDITURE ON		
Raising funds	2,170	3,082
School operating costs	155,275	254,628
	<u>157,445</u>	<u>257,710</u>
 Net income	<u>68,100</u>	<u>17,786</u>
 B/fwd	116,854	99,068
 Total funds	<u>184,954</u>	<u>116,854</u>

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	<u>225,544.21</u>	<u>225,544.21</u>	0.00
	2,170.04		
	155,274.78		
Expenses	<u>157,444.82</u>		
Profit	<u>68,099.39</u>		

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
184,953.39

This number in the filed accounts is different 116,854.00

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	-

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

The Orchard Community Pre-School

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**
the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement
3. **that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or**
the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended
4. **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.