

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

Report of the Trustees and
Unaudited Financial Statements For The Period 1 December 2014 to 31 August 2015
for
The Orchard Community Pre-School

THURSDAY



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COMPANIES HOUSE

Lucas & Co
11 Church Street
Godalming
Surrey
GU7 1EQ

The Orchard Community Pre-School
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For The Period 1 December 2014 to 31 August 2015

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The Orchard Community Pre-School

Report of the Trustees
For The Period 1 December 2014 to 31 August 2015

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 period 1 December 2014 to 31 August 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08791069 (England and Wales)

Registered Charity number
1154900

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

Trustees

E J Griffiths	Chairperson	
D K Loveland	Vice Chairperson	
J Barnes	Treasurer	- resigned 26.11.15
T A Ellis	Secretary	
C Jackson	Committee Member	
L Bonard	Committee Member	- appointed 4.12.14
D Holden	Committee Member	- appointed 4.12.14
C Norton Salvage	Committee Member	- appointed 4.12.14
E Swansborough	Committee Member	- resigned 5.2.15
H Grant	Committee Member	
N Firth	Committee Member	- appointed 4.12.14
		- resigned 26.11.15
C Smith	Committee Member	- appointed 4.12.14
		- resigned 26.11.15
G Smith	Committee Member	- appointed 5.2.15
		- resigned 4.11.15
A Smith	Committee Member	- appointed 5.2.15
		- resigned 10.2.16
W Klongarom	Committee Member	- appointed 26.11.15
K Marriott	Committee Member	- appointed 26.11.15
L Harber	Committee Member	- appointed 26.11.15
		- resigned 10.2.16
R Bullock	Committee Member	- appointed 26.11.15
L Barnes	Committee Member	- resigned 4.12.14
J Austin	Committee Member	- resigned 4.12.14
A Thurlow	Committee Member	- resigned 4.12.14

Company Secretary
T A Ellis

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

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.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Orchard Community Pre-School

Report of the Trustees For The Period 1 December 2014 to 31 August 2015

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 Pre-school Learning 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, open days etc.

3. We have been members of the Pre-school Learning 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 matters such as 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 support 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.

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 environment for the children in its care.

A number of fundraising events took place through the year including fun days, fêtes and festivities.

Improvement of the Pre-School continued.

Approved by order of the board of trustees on 21st May 2016 and signed on its behalf by:


T A Ellis - Secretary

Independent Examiner's Report to the Trustees of
The Orchard Community Pre-School

I report on the accounts for the period 1 December 2014 to 31 August 2015 set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

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PETER LUCAS FCA

Lucas & Co
11 Church Street
Godalming
Surrey
GU7 1EQ

Date:

23rd May 2016

The Orchard Community Pre-School

Statement of Financial Activities
For The Period 1 December 2014 to 31 August 2015

		Unrestricted fund	Restricted fund	Period 1.12.14 to 31.8.15 Total funds £	Period 26.11.13 to 30.11.14 Total funds £
	Notes	£	£		
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		75,131	290	75,421	148,126
Activities for generating funds	2	1,325	-	1,325	1,778
Investment income	3	11	-	11	10
Total incoming resources		76,467	290	76,757	149,914
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		5,276	-	5,276	4,568
Charitable activities					
School operating costs		66,316	-	66,316	82,767
Governance costs		1,751	-	1,751	1,458
Other resources expended		2,360	-	2,360	500
Total resources expended		75,703	-	75,703	89,293
NET INCOMING RESOURCES		764	290	1,054	60,621
RECONCILIATION OF FUNDS					
Total funds brought forward		60,621	-	60,621	-
TOTAL FUNDS CARRIED FORWARD		61,385	290	61,675	60,621

The notes form part of these financial statements

The Orchard Community Pre-School

Balance Sheet
At 31 August 2015

	Notes	Unrestricted fund £	Restricted fund £	2015 Total funds £	2014 Total funds £
FIXED ASSETS					
Tangible assets	8	11,510	-	11,510	12,605
CURRENT ASSETS					
Debtors	9	2,191	-	2,191	1,872
Cash at bank and in hand		58,645	290	58,935	46,321
		<u>60,836</u>	<u>290</u>	<u>61,126</u>	<u>48,193</u>
CREDITORS					
Amounts falling due within one year	10	(10,961)	-	(10,961)	(177)
NET CURRENT ASSETS		<u>49,875</u>	<u>290</u>	<u>50,165</u>	<u>48,016</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>61,385</u>	<u>290</u>	<u>61,675</u>	<u>60,621</u>
NET ASSETS		<u><u>61,385</u></u>	<u><u>290</u></u>	<u><u>61,675</u></u>	<u><u>60,621</u></u>
FUNDS	11				
Unrestricted funds				61,385	60,621
Restricted funds				290	-
TOTAL FUNDS				<u><u>61,675</u></u>	<u><u>60,621</u></u>

The notes form part of these financial statements

The Orchard Community Pre-School

Balance Sheet - continued
At 31 August 2015

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2015.

The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 August 2015 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

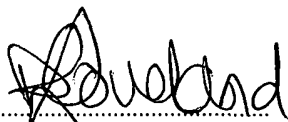
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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 special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 21st May 2016 and were signed on its behalf by:



.....
E J Griffiths -Trustee



.....
D K Loveland -Trustee

The Orchard Community Pre-School

Notes to the Financial Statements
For The Period 1 December 2014 to 31 August 2015

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

2. ACTIVITIES FOR GENERATING FUNDS

	Period 1.12.14 to 31.8.15 £	Period 26.11.13 to 30.11.14 £
Photographs, school trips etc	1,325	1,778

3. INVESTMENT INCOME

	Period 1.12.14 to 31.8.15 £	Period 26.11.13 to 30.11.14 £
Deposit account interest	11	10

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	Period 1.12.14 to 31.8.15 £	Period 26.11.13 to 30.11.14 £
Depreciation - owned assets	1,855	2,329

The Orchard Community Pre-School

Notes to the Financial Statements - continued
For The Period 1 December 2014 to 31 August 2015

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2015 nor for the period ended 30 November 2014 .

Trustees' expenses

During the period, £940 was reimbursed to one trustee to cover expenses.

6. STAFF COSTS

	Period 1.12.14 to 31.8.15 £	Period 26.11.13 to 30.11.14 £
Wages and salaries	56,045	65,582

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

	Period 1.12.14 to 31.8.15 7	Period 26.11.13 to 30.11.14 7
Child supervisors	7	7

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

7. EXCEPTIONAL ITEMS

Exceptional income in 2015 (£825) is bank compensation. Exceptional income in 2014 (£43,275) is £120 of bank compensation and £43,155 of pre-incorporation charitable funds introduced.

8. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 December 2014	14,934
Additions	760
At 31 August 2015	15,694
DEPRECIATION	
At 1 December 2014	2,329
Charge for year	1,855
At 31 August 2015	4,184
NET BOOK VALUE	
At 31 August 2015	11,510
At 30 November 2014	12,605

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Trade debtors	501	600
Other debtors	1,690	1,272
	2,191	1,872

The Orchard Community Pre-School

Notes to the Financial Statements - continued
For The Period 1 December 2014 to 31 August 2015

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Other creditors	<u>10,961</u>	<u>177</u>

11. MOVEMENT IN FUNDS

	At 1.12.14 £	Net movement in funds £	At 31.8.15 £
Unrestricted funds			
General fund	60,621	764	61,385
Restricted funds			
Building fund	-	290	290
TOTAL FUNDS	<u>60,621</u>	<u>1,054</u>	<u>61,675</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,467	(75,703)	764
Restricted funds			
Building fund	290	-	290
TOTAL FUNDS	<u>76,757</u>	<u>(75,703)</u>	<u>1,054</u>

£290 contributed to the building fund during the year has been carried forward as it was unspent at the year end.

The Orchard Community Pre-School
Detailed Statement of Financial Activities
For The Period 1 December 2014 to 31 August 2015

	Period 1.12.14 to 31.8.15 £	Period 26.11.13 to 30.11.14 £
INCOMING RESOURCES		
Voluntary income		
Donations	1,525	58
Grants	59,058	88,857
School Fees	14,013	15,936
Exceptional items	825	43,275
	75,421	148,126
Activities for generating funds		
Photographs, school trips etc	1,325	1,778
Investment income		
Deposit account interest	11	10
	76,757	149,914
RESOURCES EXPENDED		
Costs of generating voluntary income		
Sundries	5,276	4,568
Charitable activities		
Wages	56,045	65,582
Rates and water	718	740
Insurance	1,512	2,539
Light and heat	711	1,385
Telephone	282	646
Postage and stationery	870	1,198
Sundries	633	965
Depn of curriculum equipment	1,105	1,474
Depn of computer & electrical	180	140
	62,056	74,669
Governance costs		
Accountancy	654	108
Bookkeeping	527	190
Legal fees	-	445
Depn of furniture & fixed item	570	715
	1,751	1,458
Support costs		
Management		
Cleaning and caretaking	4,027	5,355
Finance		
Bank charges	18	123
Other		
Staff training	215	1,364
Rent	333	500
	548	1,864

This page does not form part of the statutory financial statements

The Orchard Community Pre-School
Detailed Statement of Financial Activities
For The Period 1 December 2014 to 31 August 2015

	Period 1.12.14 to 31.8.15 £	Period 26.11.13 to 30.11.14 £
Other 2		
Repairs and gardening	2,027	1,256
Total resources expended	75,703	89,293
Net income	1,054	60,621