

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 2016
for
The Orchard Community Pre-School



Lucas & Co
11 Church Street
Godalming
Surrey
GU7 1EQ

The Orchard Community Pre-School

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For The Year Ended 31 August 2016

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The Orchard Community Pre-School

Report of the Trustees
For The Year Ended 31 August 2016

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 2016. 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
D K Loveland
J Barnes
T A Ellis
C Jackson
L Bonard
D Holden
C Norton Salvage
H Grant
N Firth
C Smith
G Smith
A Smith
W Klongarom

K Marriott
L Harber

R Bullock
S Eccles
D Norton
R Mountain
K Britten

Chairperson
Vice Chairperson
Treasurer - resigned 26.11.15
Secretary
Committee Member
Committee Member - resigned 5.10.16
Committee Member - resigned 10.2.16
Committee Member - resigned 22.6.16
Committee Member
Committee Member - resigned 26.11.15
Committee Member - resigned 26.11.15
Committee Member - resigned 4.11.15
Committee Member - resigned 10.2.16
Committee Member - appointed 26.11.15
- resigned 5.10.16
Committee Member - appointed 26.11.15
Committee Member - appointed 26.11.15
- resigned 22.6.16
Committee Member - appointed 26.11.15
- appointed 9.11.16
- appointed 9.11.16
- appointed 9.11.16
- appointed 9.11.16

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 Year Ended 31 August 2016

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 24/05/17 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 year ended 31 August 2016 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 year (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.



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

Date: 29/05/17

The Orchard Community Pre-School

Statement of Financial Activities
For The Year Ended 31 August 2016

			Year Ended 31.8.16	Period 1.12.14 to 31.8.15
	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income		114,507	-	114,507
Activities for generating funds	2	2,995	-	2,995
Investment income	3	15	-	15
Total incoming resources		117,517	-	117,517
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income		5,206	-	5,206
Charitable activities				
School operating costs		101,508	-	101,508
Governance costs		1,756	-	1,756
Other resources expended		-	-	-
Total resources expended		108,470	-	108,470
NET INCOMING RESOURCES		9,047	-	9,047
RECONCILIATION OF FUNDS				
Total funds brought forward		61,385	290	61,675
TOTAL FUNDS CARRIED FORWARD		70,432	290	70,722

The notes form part of these financial statements

The Orchard Community Pre-School

Balance Sheet
At 31 August 2016

	Notes	Unrestricted fund £	Restricted fund £	2016 Total funds £	2015 Total funds £
FIXED ASSETS					
Tangible assets	8	19,990	-	19,990	11,510
CURRENT ASSETS					
Debtors	9	2,859	-	2,859	2,191
Cash at bank and in hand		49,320	290	49,610	58,935
		<u>52,179</u>	<u>290</u>	<u>52,469</u>	<u>61,126</u>
CREDITORS					
Amounts falling due within one year	10	(1,737)	-	(1,737)	(10,961)
NET CURRENT ASSETS		<u>50,442</u>	<u>290</u>	<u>50,732</u>	<u>50,165</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>70,432</u>	<u>290</u>	<u>70,722</u>	<u>61,675</u>
NET ASSETS		<u>70,432</u>	<u>290</u>	<u>70,722</u>	<u>61,675</u>
FUNDS	11				
Unrestricted funds				70,432	61,385
Restricted funds				<u>290</u>	<u>290</u>
TOTAL FUNDS				<u>70,722</u>	<u>61,675</u>

The notes form part of these financial statements

The Orchard Community Pre-School

Balance Sheet - continued
At 31 August 2016

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

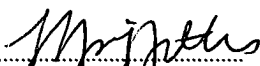
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.

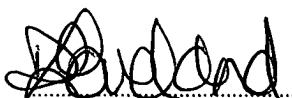
The trustees acknowledge their responsibilities for

- (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 January 2015).

The financial statements were approved by the Board of Trustees on 24/05/17 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 Year Ended 31 August 2016

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

	Year Ended 31.8.16 £	Period 1.12.14 to 31.8.15 £
Photographs, school trips etc	<u>2,995</u>	<u>1,325</u>

3. INVESTMENT INCOME

	Year Ended 31.8.16 £	Period 1.12.14 to 31.8.15 £
Deposit account interest	<u>15</u>	<u>11</u>

4. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	Year Ended 31.8.16 £	Period 1.12.14 to 31.8.15 £
Depreciation - owned assets	<u>5,156</u>	<u>1,855</u>

The Orchard Community Pre-School

Notes to the Financial Statements - continued
For The Year Ended 31 August 2016

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2016 nor for the period ended 31 August 2015.

Trustees' expenses

During the period, £223 was reimbursed to one trustee to cover expenses.

6. STAFF COSTS

	Year Ended 31.8.16 £	Period 1.12.14 to 31.8.15 £
Wages and salaries	82,172	56,045

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

	Year Ended 31.8.16	Period 1.12.14 to 31.8.15
Child supervisors	8	7

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

7. EXCEPTIONAL ITEMS

Exceptional income in 2015 (£825) is bank compensation.

8. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 September 2015	15,694
Additions	13,636
At 31 August 2016	29,330
DEPRECIATION	
At 1 September 2015	4,184
Charge for year	5,156
At 31 August 2016	9,340
NET BOOK VALUE	
At 31 August 2016	19,990
At 31 August 2015	11,510

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	1,088	501
Other debtors	1,771	1,690
	2,859	2,191

The Orchard Community Pre-School

Notes to the Financial Statements - continued
For The Year Ended 31 August 2016

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Payments on account	420	-
Trade creditors	538	-
Other creditors	779	10,961
	<u>1,737</u>	<u>10,961</u>

11. MOVEMENT IN FUNDS

	At 1.9.15 £	Net movement in funds £	At 31.8.16 £
Unrestricted funds			
General fund	61,385	9,047	70,432
Restricted funds			
Building fund	290	-	290
TOTAL FUNDS	<u>61,675</u>	<u>9,047</u>	<u>70,722</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,517	(108,470)	9,047
TOTAL FUNDS	<u>117,517</u>	<u>(108,470)</u>	<u>9,047</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 Year Ended 31 August 2016

	Year Ended 31.8.16 £	Period 1.12.14 to 31.8.15 £
INCOMING RESOURCES		
Voluntary income		
Donations	2,798	1,525
Grants	82,316	59,058
School Fees	29,393	14,013
Exceptional items	-	825
	114,507	75,421
Activities for generating funds		
Photographs, school trips etc	2,995	1,325
Investment income		
Deposit account interest	15	11
	117,517	76,757
RESOURCES EXPENDED		
Costs of generating voluntary income		
Sundries	5,206	5,276
Charitable activities		
Wages	82,172	56,045
Rates and water	1,124	718
Insurance	2,569	1,512
Light and heat	618	711
Telephone	462	282
Postage and stationery	1,260	870
Sundries	282	633
Depn of curriculum equipment	3,817	1,105
Depn of computer & electrical	449	180
	92,753	62,056
Governance costs		
Accountancy	600	654
Bookkeeping	266	527
Depn of furniture & fixed item	890	570
	1,756	1,751
Support costs		
Management		
Cleaning and caretaking	6,403	4,027
Finance		
Bank charges	-	18
Other		
Staff training	458	215
Rent	500	333
	958	548

This page does not form part of the statutory financial statements

The Orchard Community Pre-School
Detailed Statement of Financial Activities
For The Year Ended 31 August 2016

	Year Ended 31.8.16 £	Period 1.12.14 to 31.8.15 £
Other 2		
Repairs and gardening	1,394	2,027
Total resources expended	108,470	75,703
Net income	9,047	1,054