

"AMENDED"

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 2017
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 2017

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The Orchard Community Pre-School
Registered Number 1154900

Amended accounts for the period 1st September 2016 to 31st August 2017.

These amended accounts are not duplicates. They are new accounts which

- replace the original accounts, which were posted to Companies House on 18th April 2018,
- are now the statutory accounts, and
- are prepared as they were at the date of the original accounts.

The Orchard Community Pre-School

Report of the Trustees

For The Year Ended 31 August 2017

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 2017. 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 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.

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 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.

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

The Orchard Community Pre-School

Report of the Trustees
For The Year Ended 31 August 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

17A, Elmside
Milford
Godalming
Surrey
GU8 5EG

Trustees

E J Griffiths
D K Loveland
T A Ellis
C Jackson
L Bonard
H Grant
W Klongarom
K Marriott
R Bullock
S Eccles

D Norton
R Mountain
K Britten
J Austin
N Evans
C Brooker
C Martin

C Legg

Chairperson

Vice Chairperson

Secretary

Committee Member

Committee Member - resigned 5.10.16

Committee Member - resigned 20.2.18

Committee Member - resigned 5.10.16

Committee Member - resigned 4.10.17

Committee Member - resigned 4.10.17

- appointed 9.11.16

- resigned 4.10.17

- appointed 9.11.16

- appointed 9.11.16

- appointed 9.11.16

- appointed 4.10.17

- appointed 4.10.17

- appointed 4.10.17

- appointed 4.10.17

- resigned 8.11.17

- appointed 4.10.17

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 21 February 2018 and signed on its behalf by:



T A Ellis - Trustee

Independent Examiner's Report to the Trustees of
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 2017.

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

2 March 2018

The Orchard Community Pre-School

Statement of Financial Activities
For The Year Ended 31 August 2017

	Notes	Unrestricted fund £	Restricted fund £	2017 Total funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		134,001	-	134,001	114,507
Other trading activities	2	5,081	-	5,081	2,995
Investment income	3	7	-	7	15
Total		139,089	-	139,089	117,517
EXPENDITURE ON					
Raising funds		6,788	-	6,788	5,206
Charitable activities					
School operating costs		120,028	-	120,028	103,264
Total		126,816	-	126,816	108,470
NET INCOME		12,273	-	12,273	9,047
RECONCILIATION OF FUNDS					
Total funds brought forward		70,432	290	70,722	61,675
TOTAL FUNDS CARRIED FORWARD		82,705	290	82,995	70,722

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

The Orchard Community Pre-School

Balance Sheet
At 31 August 2017

	Notes	Unrestricted fund £	Restricted fund £	2017 Total funds £	2016 Total funds £
FIXED ASSETS					
Tangible assets	8	15,980	-	15,980	19,990
CURRENT ASSETS					
Debtors	9	3,110	-	3,110	2,859
Cash at bank and in hand		66,163	290	66,453	49,610
		69,273	290	69,563	52,469
CREDITORS					
Amounts falling due within one year	10	(2,548)	-	(2,548)	(1,737)
NET CURRENT ASSETS		66,725	290	67,015	50,732
TOTAL ASSETS LESS CURRENT LIABILITIES		82,705	290	82,995	70,722
NET ASSETS		82,705	290	82,995	70,722
FUNDS	11				
Unrestricted funds				82,705	70,432
Restricted funds				290	290
TOTAL FUNDS				82,995	70,722

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

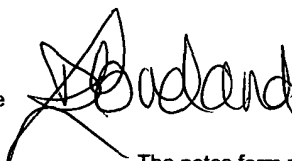
These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 21 February 2018 and were signed on its behalf by:

E J Griffiths -Trustee



D K Loveland -Trustee



The notes form part of these financial statements

The Orchard Community Pre-School

Notes to the Financial Statements
For The Year Ended 31 August 2017

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 2015)', 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

	2017 £	2016 £
Photographs, school trips etc	5,081	2,995

3. INVESTMENT INCOME

	2017 £	2016 £
Deposit account interest	7	15

4. NET INCOME/(EXPENDITURE)

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

	2017 £	2016 £
Depreciation - owned assets	5,595	5,156
Deficit on disposal of fixed asset	280	-

The Orchard Community Pre-School

Notes to the Financial Statements - continued
For The Year Ended 31 August 2017

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2017 nor for the year ended 31 August 2016.

Trustees' expenses

During the year ended 31 August 2016, one trustee was re-imbursed £223 to cover expenses. No trustees were re-imbursed for expenses in the year ended 31 August 2017.

6. STAFF COSTS

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

	2017	2016
Child supervisors	<u>9</u>	<u>8</u>

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	114,507	-	114,507
Other trading activities	2,995	-	2,995
Investment income	15	-	15
Total	<u>117,517</u>	<u>-</u>	<u>117,517</u>
EXPENDITURE ON			
Raising funds	5,206	-	5,206
Charitable activities			
School operating costs	103,264	-	103,264
Total	<u>108,470</u>	<u>-</u>	<u>108,470</u>
NET INCOME	<u>9,047</u>	<u>-</u>	<u>9,047</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	61,385	290	61,675
TOTAL FUNDS CARRIED FORWARD	<u><u>70,432</u></u>	<u><u>290</u></u>	<u><u>70,722</u></u>

The Orchard Community Pre-School

Notes to the Financial Statements - continued
For The Year Ended 31 August 2017

8. TANGIBLE FIXED ASSETS

	Curriculum equipment £	Furniture and fixed items £	Computer & electrical equip £	Totals £
COST				
At 1 September 2016	19,086	8,896	1,348	29,330
Additions	583	280	1,002	1,865
Disposals	-	(400)	-	(400)
At 31 August 2017	19,669	8,776	2,350	30,795
DEPRECIATION				
At 1 September 2016	6,396	2,175	769	9,340
Charge for year	3,934	877	784	5,595
Eliminated on disposal	-	(120)	-	(120)
At 31 August 2017	10,330	2,932	1,553	14,815
NET BOOK VALUE				
At 31 August 2017	9,339	5,844	797	15,980
At 31 August 2016	12,690	6,721	579	19,990

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	795	1,088
Other debtors	389	-
Prepayments and accrued income	1,926	1,771
	<u>3,110</u>	<u>2,859</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Payments on account	-	420
Trade creditors	100	538
Other creditors	1,668	-
Accruals and deferred income	780	779
	<u>2,548</u>	<u>1,737</u>

11. MOVEMENT IN FUNDS

	At 1.9.16 £	Net movement in funds £	At 31.8.17 £
Unrestricted funds			
General fund	70,432	12,273	82,705
Restricted funds			
Building fund	290	-	290
TOTAL FUNDS	<u>70,722</u>	<u>12,273</u>	<u>82,995</u>

The Orchard Community Pre-School

Notes to the Financial Statements - continued
For The Year Ended 31 August 2017

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,089	(126,816)	12,273
TOTAL FUNDS	<u>139,089</u>	<u>(126,816)</u>	<u>12,273</u>

Comparatives for 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>

Comparative 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.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2017.

The Orchard Community Pre-School

Reconciliation of Income and Expenditure
For The Year Ended 31 August 2016

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		114,507	-	114,507
Other trading activities		2,995	-	2,995
Investment income		15	-	15
Total		117,517	-	117,517
EXPENDITURE ON				
Raising funds		5,206	-	5,206
Charitable activities		101,508	1,756	103,264
OBSOLETE Governance costs		1,756	(1,756)	-
Total		108,470	-	108,470
NET INCOME		9,047	-	9,047

The Orchard Community Pre-School

Reconciliation of Funds
At 1 September 2015
(Date of Transition to FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		19,990	-	19,990
		<u>19,990</u>	<u>-</u>	<u>19,990</u>
CURRENT ASSETS				
Debtors		2,859	-	2,859
Cash at bank and in hand		49,610	-	49,610
		<u>52,469</u>	<u>-</u>	<u>52,469</u>
CREDITORS				
Amounts falling due within one year		(1,737)	-	(1,737)
NET CURRENT ASSETS		<u>50,732</u>	<u>-</u>	<u>50,732</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>70,722</u>	<u>-</u>	<u>70,722</u>
		<u>70,722</u>	<u>-</u>	<u>70,722</u>
FUNDS				
Unrestricted funds		70,432	-	70,432
Restricted funds		290	-	290
TOTAL FUNDS		<u>70,722</u>	<u>-</u>	<u>70,722</u>

The Orchard Community Pre-School

Reconciliation of Funds

At 31 August 2016

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		19,990	-	19,990
CURRENT ASSETS				
Debtors		2,859	-	2,859
Cash at bank and in hand		49,610	-	49,610
		52,469	-	52,469
CREDITORS				
Amounts falling due within one year		(1,737)	-	(1,737)
NET CURRENT ASSETS		50,732	-	50,732
TOTAL ASSETS LESS CURRENT LIABILITIES		70,722	-	70,722
NET ASSETS		70,722	-	70,722
FUNDS				
Unrestricted funds		70,432	-	70,432
Restricted funds		290	-	290
TOTAL FUNDS		70,722	-	70,722

The Orchard Community Pre-School
Detailed Statement of Financial Activities
For The Year Ended 31 August 2017

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	873	2,798
Grants	87,133	82,316
School Fees	45,995	29,393
	<u>134,001</u>	<u>114,507</u>
Other trading activities		
Photographs, school trips etc	5,081	2,995
Investment income		
Deposit account interest	7	15
Total incoming resources	<u>139,089</u>	<u>117,517</u>
EXPENDITURE		
Raising donations and legacies		
Sundries	6,788	5,206
Charitable activities		
Wages	93,150	82,172
Pensions	291	-
Rates and water	1,050	1,124
Insurance	2,679	2,569
Light and heat	1,181	618
Telephone	609	462
Postage and stationery	1,421	1,260
Sundries	223	282
Depn of curriculum equipment	3,934	3,817
Fixtures and fittings	878	890
Depn of computer & electrical	783	449
	<u>106,199</u>	<u>93,643</u>
Support costs		
Management		
Cleaning and caretaking	7,543	6,403
Finance		
Loss on sale of tangible fixed assets	280	-
Other		
Staff training	1,395	458
Rent	667	500
	<u>2,062</u>	<u>958</u>
Other 2		
Repairs and gardening	2,844	1,394
Governance costs		
Accountancy fees	600	600
Payroll services	500	266
	<u>1,100</u>	<u>866</u>
Total resources expended	<u>126,816</u>	<u>108,470</u>
Net income	<u>12,273</u>	<u>9,047</u>

This page does not form part of the statutory financial statements