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

The Orchard Community Pre-School

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For The Year Ended 31 August 2022

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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

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 (resigned 6.10.21)
L Johnson (resigned 6.10.21)
K Bone (resigned 6.10.21)
K Porteous (resigned 6.10.21)
H Ciran (resigned 6.10.21)
A Marriott
V Jenkins
A Velios (appointed 6.10.21) (resigned 21.4.23)
S Knapp (appointed 6.10.21)
E Stafford (appointed 6.10.21) (resigned 13.10.22)
H Linden (appointed 6.10.21)
C Belini (appointed 13.10.22)
H Orrell (appointed 13.10.22)

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

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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)

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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)

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12. RELATED PARTY DISCLOSURES

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

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.