



Orchard Preschool & Playgroup Charity Number: 1036897 Trustees Annual Report

Financial Year Ending 31st August 2023

We are a parent-involving community-based group providing a safe, secure and stimulating environment for children. The pre-school offers a tailored curriculum promoting the importance of play in the development of the child. Session themes centre around the natural environment with regular sessions held in our purpose made nature garden.

Structure, Governance & Management

- a) Governing Document – Orchard Preschool and Playgroup’s governing documents is the Preschool Learning Alliance Model Constitution 2008 edition which was adopted in 2009.
- c) Trustee Selection Method – Trustees are appointed in accordance with the policies set out within the Preschool Learning Alliance Model Constitution 2008.
- d) Management - Orchard Preschool and Playgroup is managed by the Management Committee. The role of the committee is to support the Manager and the staffing team in the delivery of the aims of the organisation, as well as fundraising and any other general aspects of management.
- e) Internal Controls – The Group has in place systems of internal controls to provide reasonable reassurance against material mismanagement or loss. These include two signatories for all payments and appropriate insurance policies.

Objectives and Activities

The aims of the Pre-school, as set out in our constitution, are 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:

- offering appropriate play, education and care facilities, family learning and extended hours groups, 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;
- encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- Instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The focus for our activities remains centred on delivering the early years foundation stage with a special emphasis on nature inspired learning through play. This benefits the children as they develop their social

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The focus for our activities remains centred on delivering the early years foundation stage with a special emphasis on nature inspired learning through play. This benefits the children as they develop their social and emotional skills in an exciting and engaging environment, exploring the natural world through play.

We have no religious affiliation and are open and welcome to all children and their families. We have excellent facilities and can accommodate children with disabilities and special educational needs. We seek to involve parents, carers and the wider community in the pre-school and playgroup, and hold termly activities directly involving the local community.

We are very grateful to our parent volunteers who work very hard and make a big contribution to the overall running of the pre-school and playgroup. The pre-school and playgroup are overseen by a management committee made up entirely of parent volunteers. The management committee are responsible for the recruitment and retention of staff, the pre-school and playgroups finances and equipment, and ensuring the welfare of all children in attendance. The Committee forms the 'registered person' for Ofsted and has overall responsibility for ensuring all legal requirements are met. Parent volunteers are involved in the pre-school and playgroup in many other ways, from organising fundraisers, sharing hobbies and interests with the children, clearing out the cupboard to helping in the garden.

Trustees

- Chairman – Jonathan Forbes Bialick
- Secretary - Rosanna Stamp
- Treasurer - Josephine Mortimore
- Treasurer - Daisy Thomas
- Safeguarding Officer - Freya Robinson
- General Trustee - Charles Stanforth-Endsor
- General Trustee - Georgia Day
- General Trustee - Sophie Smith
- General Trustee - Ayesha Shahid

- General Trustee – Melinda Blakemore
- General Trustee – Georgina Price

The following trustees resigned in the year: Rachael Saunders, Fleur Dodwell, and Gordon Harris.

Management

- Gemma Houghton

The principal address of the charity is: Lustleigh Village Hall, Lustleigh, Newton Abbot Devon TQ13 9TA

Safeguarding

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, error and safeguarding. All Trustees, staff and regular helpers are required to maintain a DBS certificate and complete any relevant training.

Reserves & Investments

Orchard Preschool and Playgroup adhere to the financial policies detailed in the Preschool Learning Alliance Model Constitution 2008. Our main financial objective is to create a sustainable and safe financial model that always

protects all staff and volunteers and has a contingency plan in place should the organisation ever be in a position where it needed to close.

Committee and management report

Orchard Preschool & Playgroup commenced the 2022-23 academic year in September, with sessions running every Monday, Tuesday, Wednesday and Thursday from 8.30am until 4pm, a Breakfast Club starting at 7.30am and After School Club in January extending hours until 5.30pm. The total number of registered children at the Preschool during the autumn term was 60, rising to 63 in the spring term and 76 in the summer term, although not all these children attend daily. The preschool is at full capacity with no intention of increasing.

The three children's groups – Acorns (8 months – 2), Saplings (aged 2-3) Oaks (aged 3-5) each have a dedicated group of staff and distinct play spaces to meet their age specific needs and development. The indoor space for these groups is in the larger hall with divisions to increase cohesion, help build links between the groups and the smaller room available used as a dedicated sleeping space.

Our last Ofsted review was in May 2022 and we achieved Outstanding.

The increased cost of living and rising expenses, including the National Living Wage and retaining staff, purchasing food and snacks for the children, and the cost of using the Lustleigh Village Hall, meant that a plan to increase fees was needed to maintain the high standard of care and education provided.

Despite these higher costs, with careful management of the financial sustainability of the preschool, and fundraising through all available channels, we had a surplus for the financial year of £43,198. Further details can be found in the accounts. Some of this surplus will be spent in the year ended 31 August 2023, where grants and donations have been received and allocated for specific projects.

Future planning:

We aim to continue to develop the charity's provision by:

- Ensuring all statutory requirement of the Early years foundation stage framework are met
- Ensuring adequate supervision and appraisals of staff are carried out
- Ensuring all staff have up to date safeguarding training
- Development of our outside space for our youngest children through use the grant money received
- Review all policies, procedures and risk assessments and ensure they are up to date
- Ensuring sustainability of the preschool going forward
- Ensuring the website is up to date and fit for purpose
- Frequent communication to parents about children's progress - ParentZone
- Ensuring the indoor provision reflects the quality of our outdoor provision

Approved by the trustees on 28th June 2024 and signed on their behalf by the chairman, Jonathan Forbes Bialick.

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

Independent examiner's report to the trustees of The Orchard Pre-School and Playgroup

I report to the charity trustees on my examination of the accounts of The Orchard Pre-School and Playgroup (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Clare Lillington FMAAT

Accountancy Services
Raddon Station Hill
Chudleigh
Newton Abbot
Devon
TQ13 0EE

28 June 2024

The Orchard Pre-School and Playgroup

Statement of Financial Activities
for the Year Ended 31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		281,882	192,097
Investment income	2	5	-
Total		<u>281,887</u>	<u>192,097</u>
EXPENDITURE ON			
Charitable activities			
Charitable		<u>238,689</u>	<u>177,269</u>
NET INCOME		43,198	14,828
RECONCILIATION OF FUNDS			
Total funds brought forward		39,580	24,752
TOTAL FUNDS CARRIED FORWARD		<u><u>82,778</u></u>	<u><u>39,580</u></u>

The notes form part of these financial statements

The Orchard Pre-School and Playgroup

Balance Sheet

31 August 2023

	Notes	31.8.23 Unrestricted fund £	31.8.22 Total funds £
CURRENT ASSETS			
Debtors	4	22,612	6,292
Cash at bank		60,616	33,873
		<u>83,228</u>	<u>40,165</u>
CREDITORS			
Amounts falling due within one year	5	(450)	(585)
		<u>82,778</u>	<u>39,580</u>
NET CURRENT ASSETS			
		<u>82,778</u>	<u>39,580</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>82,778</u>	<u>39,580</u>
NET ASSETS		<u>82,778</u>	<u>39,580</u>
FUNDS	6		
Unrestricted funds		<u>82,778</u>	<u>39,580</u>
TOTAL FUNDS		<u>82,778</u>	<u>39,580</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28th June 2024 and were signed on its behalf by:

Jonathan Forbes Bialick
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

Taxation

The charity is exempt from 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	5	-
	<u>5</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Debtors	22,612	6,292
	<u>22,612</u>	<u>6,292</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade creditors	450	585
	<u>450</u>	<u>585</u>

6. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At
	£	£	31.8.23
			£
Unrestricted funds			
General fund	39,580	43,198	82,778
	<u>39,580</u>	<u>43,198</u>	<u>82,778</u>
TOTAL FUNDS	<u>39,580</u>	<u>43,198</u>	<u>82,778</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	281,887	(238,689)	43,198
	<u>281,887</u>	<u>(238,689)</u>	<u>43,198</u>
TOTAL FUNDS	<u>281,887</u>	<u>(238,689)</u>	<u>43,198</u>

Comparatives for movement in funds

	At 1.9.21	Net movement in funds	At
	£	£	31.8.22
			£
Unrestricted funds			
General fund	24,752	14,828	39,580
	<u>24,752</u>	<u>14,828</u>	<u>39,580</u>
TOTAL FUNDS	<u>24,752</u>	<u>14,828</u>	<u>39,580</u>

continued...

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	192,097	(177,269)	14,828
TOTAL FUNDS	<u>192,097</u>	<u>(177,269)</u>	<u>14,828</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	24,752	58,026	82,778
TOTAL FUNDS	<u>24,752</u>	<u>58,026</u>	<u>82,778</u>

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	473,984	(415,958)	58,026
TOTAL FUNDS	<u>473,984</u>	<u>(415,958)</u>	<u>58,026</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

The Orchard Pre-School and Playgroup

Detailed Statement of Financial Activities
for the Year Ended 31 August 2023

	31.8.23	31.8.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Fees - parents & outings	169,857	103,312
Fees - DCC	88,931	59,207
Milk refund	405	618
Fundraising	4,675	6,838
Grants	4,843	593
Donations	13,171	91
Other in Gift Aid	-	1,628
Holiday Club - now in fees	-	19,810
	<hr/>	<hr/>
	281,882	192,097
Investment income		
Deposit account interest	5	-
	<hr/>	<hr/>
Total incoming resources	281,887	192,097
EXPENDITURE		
Charitable activities		
Catering	4,551	2,223
Premises	9,401	4,278
Wages	206,843	155,017
Insurance & subscriptions	754	839
Equipment	4,135	2,657
IT equipment	161	1,543
Administration	2,937	1,593
Advertising	50	40
Event expenses	1,674	193
Musikgarten	1,800	2,160
Training	1,308	893
Grants & donation expenditure	2,775	2,752
Cleaning & PPE	1,315	1,000
Miscellaneous	985	2,081
	<hr/>	<hr/>
	238,689	177,269
Total resources expended	<hr/>	<hr/>
	238,689	177,269
Net income	<hr/> <hr/>	<hr/> <hr/>
	43,198	14,828