

DUNNINGTON CHILDREN

England & Wales · Charity number 1093097

Details

Other names	DUNNINGTON PLAYGROUP AND TIDDLERS, Over the Rainbow
Status	Registered
Legal form	Charitable company
Company number	04448939
Registered	2002-07-23
Register	View on the Charity Commission register

Contact

Address	Dunnington C of E Primary School Pear Tree Lane Dunnington York YO19 5QG
Phone	01904489053
Email	overtherainbow@overtherainbowyork.co.uk
Website	https://overtherainbowyork.co.uk/

Activities

Objects: (1) 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 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 REGARDLESS OF RACE CULTURE, RELIGION OR MEANS ; - 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;- INVESTIGATING AND ADHERING TO AND FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.(2) TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION AND CREATIVE PLAY OF CHILDREN INITIALLY OUT OF SCHOOL HOURS AND EVENTUALLY DURING SCHOOL HOLIDAYS, AND TO ADVANCE THE EDUCATION AND TRAINING OF THE PERSONS INVOLVED IN THE PROVISION OF SUCH CARE, EDUCATION AND RECREATIONAL FACILITIES.

Activities: To provide out of school care to children from 2 1/2 years to the end of primary school

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- City Of York
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£287,153	£260,957	-	-
2024-03-31	£251,713	£235,888	-	-
2023-03-31	£250,728	£217,571	-	-
2022-03-31	£202,145	£171,195	-	-
2021-03-31	£183,594	£162,790	-	-

Trustees

Name	Role	Appointed
Abigail Charlotte Starzynski		2023-07-13
Claire Robinson		2023-07-18
Harriet Lucy Robinson		2022-01-11

Accounts

DUNNINGTON CHILDREN
A company limited by guarantee
and
a registered charity number 1093097

ANNUAL REPORT AND ACCOUNTS
for the year ended
31 March 2025

UNAUDITED



HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ

**DUNNINGTON CHILDREN
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

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DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees have pleasure in presenting their report along with the Financial Statements for the year ended 31st March 2025.

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. We have also referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing our aims and objectives for the year.

Objectives and Activities

Objectives

The Charity's objectives are to advance the education, care, and wellbeing of children by providing safe, inclusive, and affordable early years education and childcare. These objectives are delivered through the operation of a preschool located on the site of the adjoining primary school, together with wraparound care (breakfast and after-school club) and a holiday club, supporting children and families within the village and surrounding community.

The Trustees have reviewed the Charity's aims, objectives, and activities during the year and confirm that these continue to align with the Charity's governing document.

Public Benefit

In setting its objectives and delivering its activities, the Trustees have had due regard to the Charity Commission's guidance on public benefit. The Charity's preschool provision is registered with and inspected by Ofsted and operates in accordance with the Early Years Foundation Stage (EYFS) statutory framework, meeting all regulatory and safeguarding requirements.

The Charity provides public benefit by:

- Delivering high-quality early education for children aged 2 to 4 years, supporting progress across the prime and specific areas of learning and preparing children for a smooth transition into statutory education, including progression to the adjoining primary school.
- Providing breakfast club, after-school club, and holiday club for children up to the age of 12, offering continuity of care that supports children's wellbeing, behaviour, and positive relationships outside the school day.
- Working in partnership with parents and carers to support children's learning and development, including, where possible, offering flexible attendance patterns to meet the needs of working families.
- Promoting inclusive practice, equality of opportunity, and a safe, nurturing environment where children feel secure, valued, and supported.

Through these activities, the Charity supports positive outcomes for children, enables parental employment and training, and contributes to a joined-up approach to early education and childcare within the local village community.

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

Achievements and Performance

During the financial year, the Charity delivered high-quality early years education and childcare through its Ofsted-registered preschool, wraparound care, and holiday club, serving children and families in the local village and surrounding community.

In June 2024, Ofsted inspected the preschool, with the following judgements:

- **Overall effectiveness:** Good
- **Quality of education:** Good
- **Behaviour and attitudes:** Good
- **Personal development:** Good
- **Leadership and management:** Good

Key inspection strengths included:

- Children thrive in a stimulating and exciting environment, arriving happy and eager to learn.
- Warm, caring staff support children to feel safe and secure.
- Learning activities, indoor and outdoor, develop independence, confidence, and key skills.
- Children demonstrate very good behaviour and make choices about their learning.

The positive inspection outcomes are particularly notable as the new manager had been in post for less than a month at the time of the inspection. The new manager has been very well received by staff, parents, and children, and is helping to further enhance the quality of provision, care, and learning opportunities.

The preschool, located on the adjoining primary school site, supported children aged 2 to 4 years, preparing them for smooth transitions into Reception. The provision operated in line with the Early Years Foundation Stage (EYFS) framework, delivering approximately 190 preschool full day sessions / 380 half-day sessions during term time.

The Charity also provided wraparound care (breakfast and after-school club) during term time, and a holiday club outside of term time. Holiday club operates throughout the school holidays in the year, apart from bank holidays, periods of low demand (December/January) and approximately 4 days for staff training days which are spread out over the year.

Collectively, these services helped to support approximately 107 families and carers, providing continuity of care, promoting wellbeing, and supporting families' work, study, and training commitments.

During the year, the charity rolled out a new collaborative system, enabling improved communication, session management, invoicing, and family updates. The system has been well received by parents and has helped streamline operations. It has also provided Trustees with greater confidence in debt recovery, enabling more effective discussions with families who may be struggling, and supporting timely and appropriate ways to meet payment commitments.

Efforts were also made during the year to recover old outstanding debts. While a good proportion of these debts were successfully recovered, the Charity regrettably wrote off £6,882 of debts for various reasons, ensuring the accounts fairly reflect the Charity's financial position.

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

The setting continues to work with the local authority in the City of York, and the adjoining primary school, Dunnington Church of England Primary School, to strengthen collaboration, align approaches to learning, behaviour, and wellbeing, and support children's development. The Charity also continues to offer assisted places, with 2 assisted places taken in the year, helping to ensure that its provision is accessible and inclusive to all families, and works closely with parents and carers, offering flexibility to meet family needs.

Overall, demand for services remained strong, reflecting the Charity's value in providing accessible, high-quality childcare. Trustees remain committed to maintaining high standards, developing partnerships, and supporting positive outcomes for children and families.

Overview and Future Plans

Overview

During the year, the Charity continued to provide high-quality early years education and childcare to children and families in the local village and surrounding community. The setting maintained strong partnerships with the adjoining primary school and the Local Authority, City of York, ensuring continuity of care, alignment of learning approaches, and support for families. Services offered included the preschool, wraparound care, and holiday club, collectively supporting approximately 107 families and carers.

Significant developments during the year included the appointment of a new manager, who has been very well received and is helping to enhance the quality of provision, and the implementation of a new collaborative system, improving communication with families, session management, invoicing, and Trustee oversight of debt recovery. The Charity continues to offer assisted places, ensuring its services remain accessible and inclusive to all families.

Future Plans

Looking forward, the Charity plans to:

- Make a strategic investment in resources and equipment, refreshing and purchasing new indoor and outdoor resources to further support children's development and staff practice.
- Enhance and expand outdoor learning opportunities, creating additional stimulating environments that promote physical development, creativity, and exploration.
- Continue to work co-operatively with the adjoining school, including the successful shared lunch provision allowing preschool children access to a hot lunchtime meal.
- Maintain active participation in the City of York Early Years Shared Foundation Partnership, a collective group of local schools and childcare providers, to strengthen collaboration and share best practice.
- Further focus on and utilise government initiatives, such as the Stronger Practice Hubs, to build on best practice, promote collaboration both within and outside the local area, and support staff development through training and visiting other settings.
- Monitor changing guidance and policy, ensuring robust and dynamic risk assessments are in place; the safety of children, parents, and staff remains the highest priority.
- Continue to develop staff skills and confidence to deliver high-quality early years education in line with EYFS requirements.
- Maintain the Charity's commitment to accessible, inclusive provision, supporting families with flexible and tailored childcare options.

These initiatives aim to ensure the Charity remains a trusted and valued provider of early years education and childcare, delivering positive outcomes for children, families, and the wider community.

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

Financial Review

Total receipts for the year to 31 March 2025 amounted to £287,153 (year ended 31 March 2024 - £251,713).

Total payments for the year to 31 March 2025 amounted to £260,957 (year ended 31 March 2024 - £235,888).

The Charity holds £176,052 in their bank account (year ended 31 March 2024 - £148,662).

It is the policy of the Charity to hold reserves to provide working capital for its continued operations. At the end of the year, the total reserves held in unrestricted undesignated funds amounted to £135,879 (year ended 31 March 2024 - £151,866) with £nil restricted funds (2024 - £Nil). These funds are held in accordance with the charitable objectives of the company.

The Trustees have designated funds of £42,183 which is allocated for the future investment in new indoor furniture, equipment and learning equipment, a story telling tree and an outdoor classroom. These will be used in the activities of the Charity.

Reserves Policy

The Trustees aim to maintain free reserves equivalent to 3–6 months of committed expenditure, including staff, premises, and essential operational costs. This level of reserves ensures the Charity can continue to meet its charitable objectives and maintain services to children and families in the event of short-term fluctuations in income or unforeseen costs.

The Trustees have designated £42,183 of reserves above the target for strategic investment. The funds have been invested post year in refreshing and purchasing indoor furniture and learning resources and installing a new outdoor classroom.

The level of reserves is reviewed annually by the Trustees as part of budgeting and financial planning. Drawdowns from reserves are only made in exceptional circumstances with Trustee approval, to ensure the charity remains financially sustainable.

Risk Management Policy

The Directors and Trustees have assessed the major risks to which the Charitable Company is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems are in place to mitigate the exposure to the major risks.

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

Structure, Governance and Management

The Company was incorporated on 28 May 2002 as a Company Limited by Guarantee, company number 04448939. The Company was registered as a charity on 23 July 2002, registration number 1093097. The Company's registered office is Dunnington Primary School, Church Lane, Dunnington, YORK, North Yorkshire, YO19 5QG. The Charity's governing document is its Memorandum and Articles of Association dated 28 May 2002, as amended by special resolutions dated 27 November 2003 and 31 March 2006.

The Company changed its name on 6 December 2003 from Dunnington Playgroup and Tiddlers to Dunnington Children (trading as Over The Rainbow) and extended its charity objects to include the provision of out of school care in the morning and afternoon to children of primary school age.

On 22 December 2003 the Company then merged the activities and funds of the Dunnington Out of School Club into its charitable objectives and results.

An Extraordinary General Meeting was held on 31 March 2006 at which, following the approval of the Charity Commission, the Articles of Association were changed so that two classes of members could be formed; one for parents and carers of children and one for more formal members, who would have voting rights at General Meetings.

No remuneration or benefits were received by any of the Directors or Trustees who held posts during the year in respect of their services to the Charitable Company.

Appointments and re-appointments of Directors and Trustees were made by the members of the Company at the Committee Meetings of the Charitable Company. Attempts to recruit for new trustees are made via newsletters to parents and to the local community on social media.

Reference and Administrative Information

The Charity's registered name is Dunnington Children, charity registration number 1093097, company number 04448939 and registered office Church Lane, Dunnington, YORK, YO19 5QG.

The Charity's Trustees, who are also known as the Management Committee and are also the Charitable Company's directors, in office during the year were:

Committee members:	Harriet Robinson – Chair
	Abigail Starzynski – Treasurer
	Claire Robinson

**DIRECTORS' AND TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)**

The Charitable Company's agents and advisors were:

Bankers: HSBC Bank plc
 Parliament Street
 YORK
 YO1 8XS

Independent Examiner: Sarah Wearing FCA, DChA
 HPH
 Chartered Accountants
 54 Bootham
 YORK
 YO30 7XZ

Responsibilities of the Management Committee

Statement of Directors' and Trustees' Responsibilities

The purpose of this statement is to distinguish the Directors' and Trustees' responsibilities for the accounts from those of the Independent Examiner as stated in her report.

Company and charity law require the Directors and Trustees respectively to prepare accounts for each financial year which give a true and fair view of the Charitable Company's state of affairs at the end of the year and of its financial activities for that year. In preparing those accounts the Directors and Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charitable Company will continue in operation.

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the accounts comply with the Companies Act 2006 and applicable charity law. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**DIRECTORS' AND TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)**

Exemption

This report has been prepared in accordance with the small company's regime under the Companies Act 2006.

Approved by Dunnington Children trading as Over the Rainbow on 16 December 2025 and signed on its behalf by:

.....
Harriet Robinson
Chair

.....
Abigail Starzynski
Treasurer

**’S REPORT TO THE TRUSTEES OF
DUNNINGTON CHILDREN**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of ICAEW, which is one of the listed bodies.

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.

Sarah Wearing FCA, DChA
HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

16 December 2025

DUNNINGTON CHILDREN
STATEMENT OF FINANCIAL ACTIVITIES
AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income and endowments from:					
Charitable activities	2	287,055	-	287,055	246,536
Other		-	-	-	5,087
Investments		98	-	98	90
Total Income		287,153	-	287,153	251,713
Expenditure on:					
Charitable activities		260,957	-	260,957	235,888
Total Expenditure	4	260,957	-	260,957	235,888
Net income	3	26,196	-	26,196	15,825
Transfers between funds		-	-	-	-
Net movement in funds		26,196	-	26,196	15,825
Reconciliation of funds:					
Total funds brought forward		151,866	-	151,866	136,041
Total funds carried forward		£ 178,062	£ -	£ 178,062	£ 151,866

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these accounts.

**DUNNINGTON CHILDREN
BALANCE SHEET
AS AT 31 MARCH 2025**

Company Number: 04448939

	Note	2025	2024
		£	£
Fixed assets:			
Tangible assets	6	16,562	4,440
Total Fixed Assets		16,562	4,440
Current assets:			
Debtors	7	18,476	17,103
Cash at bank and in hand		176,052	148,662
Total Current Assets		194,528	165,765
Liabilities:			
Creditors: amounts falling due within one year	8	(33,028)	(18,339)
Net current assets		161,500	147,426
Total assets less current liabilities		178,062	151,866
Total Net Assets		£ 178,062	£ 151,866
The funds of the charity:			
Unrestricted funds	9		
Designated funds		42,183	-
Undesignated funds		135,879	151,866
Restricted funds		-	-
Total Charity Funds		£ 178,062	£ 151,866

In the Directors' and Trustees' opinion the charitable company was entitled under section 477 of the Companies Act 2006 ('the Act') to exemption from the audit of its accounts for the year ended 31 March 2025. No notice from members requiring an audit has been deposited under section 476 of the Act in relation to its accounts for the financial period. The Directors and Trustees are responsible for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its incoming resources and its application of resources for each period in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with its requirements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies.

*Approved by the Board on 16 December 2025
and signed on its behalf by:*

Harriet Robinson

Harriet Robinson
Chair

Abi Starzynski

Abi Starzynski
Treasurer

The notes on pages 11 to 18 form part of these accounts.

DUNNINGTON CHILDREN NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The accounts have been prepared in accordance with 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) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Dunnington Children meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Charitable Company is a private company limited by guarantee, incorporated in England. The address of the registered office is: Church Lane, Dunnington, YORK, North Yorkshire, YO19 5QG.

b) Preparation of the accounts on a going concern basis

The Charitable Company has cash resources and has no requirement for external funding. The directors and trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements.

c) Tangible fixed assets

All assets costing more than £500 are capitalised at cost.

Depreciation is provided on all tangible fixed assets in use at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment – Straight line over 5 and 10 years

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

d) Income

Charges for childcare services are accounted for in the year in which the service is provided.

Gifts and donations are accounted for when received.

Investment income is accounted for in the year on a receivable basis.

e) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

Governance costs include those costs associated with meeting the constitutional requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Certain expenditure is directly attributable to specific activities and has been included in those categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

All expenditure is accounted for on an accruals basis and includes the irrecoverable element of Value Added Tax.

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i) Fund Accounting

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the directors/trustees. Designations of unrestricted funds are made at the directors'/trustees' discretion in order to make allocations for anticipated future expenditure.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a particular purpose.

Restricted funds are funds which are subject to specific trusts, either declared by the donor when making the donation or grant conditions, or accepted by the donor in responding to a specific appeal.

j) Financial instruments

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

k) Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

2. INCOME FROM CHARITABLE ACTIVITIES

	Total 2025 £	Total 2024 £
Fee income	168,500	157,251
Grants	922	-
Government Early Years/Pathfinder funding	117,633	89,285
	<u>£ 287,055</u>	<u>£ 246,536</u>

All income relates to unrestricted funds.

3. NET INCOME/EXPENDITURE FOR THE YEAR

	2025 £	2024 £
The surplus for the year is stated after charging:		
Depreciation	2,805	1,456
Independent Examiner's remuneration	2,017	1,796
Other fees paid to Examiner	<u>1,797</u>	<u>1,469</u>

4. TOTAL EXPENDITURE

	Staff Costs £	Support Costs	Total 2025 £	Total 2024 £
Charitable activities				
Cost of childcare provision	163,138	95,802	258,940	234,092
Governance costs	-	2,017	2,017	1,796
	<u>£ 163,138</u>	<u>£ 97,819</u>	<u>£ 260,957</u>	<u>£ 235,888</u>

In 2025, no expenditure related to restricted funds (2024 - £Nil)

5. STAFF COSTS AND TRUSTEES' REMUNERATION

	2025 £	2024 £
Gross salaries and wages	154,403	141,480
Employer's NIC	6,041	10,063
Employer's pension contributions	<u>2,694</u>	<u>2,800</u>
	<u>£ 163,138</u>	<u>£ 154,343</u>

The average number of employees in the year was 10 (2024 - 8), all involved with the provision of childcare. There were no employees with emoluments above £60,000 in the year.

No remuneration, benefits or expenses were received by any of the Directors or Trustees who held posts during the year in respect of their services to the Charitable Company.

The key management personnel of the Charitable Company comprise the Directors/Trustees and the Club Manager. The total employee benefits of the key management personnel were £37,924 (2024 - £34,547).

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

6. FIXED ASSETS

	Fixtures, fittings & equipment £	Total £
<i>Cost:</i>		
At 1 April 2024	55,498	55,498
Additions	14,927	14,927
At 31 March 2025	<u>70,425</u>	<u>70,425</u>
<i>Depreciation:</i>		
At 1 April 2024	51,058	51,058
Charge for the year	2,805	2,805
At 31 March 2025	<u>53,863</u>	<u>53,863</u>
<i>Net book values</i>		
31 March 2025	<u>£ 16,562</u>	<u>£ 16,562</u>
31 March 2024	<u>£ 4,440</u>	<u>£ 4,440</u>

7. DEBTORS

	Total 2025 £	Total 2024 £
Trade debtors	16,887	12,456
Prepayments and accrued income	1,589	4,647
	<u>£ 18,476</u>	<u>£ 17,103</u>

All debtors relate to unrestricted funds.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

8. CREDITORS: amounts falling due within one year

	Total 2025 £	Total 2024 £
Trade creditors	9,142	11,574
Taxes and social security costs	2,799	-
Other creditors	679	-
Accruals and deferred income	20,408	6,765
	<u>£ 33,028</u>	<u>£ 18,339</u>

All creditors falling due within one year relate to unrestricted funds.

9. FUNDS

Current year	Balance b/f 01/04/2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2025 £
Unrestricted funds	151,866	287,153	(260,957)	(42,183)	135,879
Designated funds					
- New Indoor Furniture, Equipment and Learning Equipment	-	-	-	19,633	19,633
- Story Telling Tree	-	-	-	3,442	3,442
- Outdoor Classroom	-	-	-	19,108	19,108
Restricted funds	-	-	-	-	-
	<u>£ 151,866</u>	<u>£ 287,153</u>	<u>£ (260,957)</u>	<u>£ -</u>	<u>£ 178,062</u>
Comparative year	Balance b/f 01/04/2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2024 £
Unrestricted funds	136,041	251,713	(235,888)	-	151,866
Restricted funds	-	-	-	-	-
	<u>£ 136,041</u>	<u>£ 251,713</u>	<u>£ (235,888)</u>	<u>£ -</u>	<u>£ 151,866</u>

Designated fund

£42,183 designated funds have been allocated for the investment in the new indoor furniture, equipment and learning equipment, story telling tree and an outdoor classroom.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

10. ANALYSIS OF THE CHARITY'S NET ASSETS BY FUND

<i>Current year</i>	Fixed assets £	Net current assets £	Total 2025 £
Unrestricted funds	16,562	119,317	135,879
Designated funds	-	42,183	42,183
Restricted funds	-	-	-
	<u>£ 16,562</u>	<u>£ 161,500</u>	<u>£ 178,062</u>
 <i>Comparative year</i>	 Fixed assets £	 Net current assets £	 Total 2024 £
Unrestricted funds	4,440	147,426	151,866
Restricted funds	-	-	-
	<u>£ 4,440</u>	<u>£ 147,426</u>	<u>£ 151,866</u>

11. TRANSACTIONS WITH RELATED PARTIES

The Charitable Company has a Transfer of Control Agreement with the Governors of Dunnington Primary School in respect of the use of premises at the school site. The agreement stipulates that the rent will remain fixed at £8,000 for the first five years, commencing March 2004, after which it will be subject to increases in line with the "Harmonised Consumer Price Index". The agreed annual rent has not changed since the initial period ended.

The Charitable Company has taken out indemnity insurance on behalf of the Trustees. This cover is part of the general insurance provision and the cost is not separately identifiable.

There were no other related party transactions.

12. TAX STATUS

As a registered charity (number 1093097), Dunnington Children is exempt from the payment of income and corporation tax on its income falling within sections 466 to 493 of the Corporation Tax Act 2010.

13. COMPANY STATUS

The Charitable Company is incorporated under the Companies Acts as a private company limited by guarantee and not having a share capital. Each member is liable, if the Charitable Company is dissolved while he, she or it remains a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charitable Company while the contributor was a member.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

14. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
<i>Income and endowments from:</i>			
Charitable activities	246,536	-	246,536
Other	5,087	-	5,087
Investments	90	-	90
Total Income	251,713	-	251,713
<i>Expenditure on:</i>			
Charitable activities	235,888	-	235,888
Total Expenditure	235,888	-	235,888
Net income	15,825	-	15,825
Transfers between funds	-	-	-
Net movement in funds	15,825	-	15,825
<i>Reconciliation of funds:</i>			
Total funds brought forward	136,041	-	136,041
Total funds carried forward	£ 151,866	£ -	£ 151,866

DUNNINGTON CHILDREN

England & Wales - Charity number 1093097

Accounts

Company Number: 04448939

DUNNINGTON CHILDREN
A company limited by guarantee
and
a registered charity number 1093097
ANNUAL REPORT AND ACCOUNTS
for the year ended
31 March 2024
UNAUDITED



HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ

**DUNNINGTON CHILDREN
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

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DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees have pleasure in presenting their report along with the Financial Statements for the year ended 31st March 2024.

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. We have also referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing our aims and objectives for the year.

Objectives and Activities

Objectives

Adjoining the local village school, Dunnington Children trading as Over the Rainbow Pre-school is at the heart of our community, providing Early Years Education for all eligible children in the area.

As a non-profit organisation, we're proud of the service we provide to local families and the fun, nurturing, safe learning environment we offer our children. Parents can access our childcare in ways that fit in better with work.

How our activities deliver public benefit

Dunnington Children trading as Over the Rainbow Pre-School, is monitored by OFSTED and along with meeting all their requirements, the charity provides quality access to the national Early Years Curriculum for all eligible children, by:

- Preparing pre-school children (ages 2 to 4 years) for entry to the statutory education system and acting as a feeder for the local primary school
- Providing Breakfast Club, After-School Club and Holiday Club for children up to the age of 12 years old
- Working in partnership with parents and, where possible, offering flexibility around sessions to support working parents

Achievements and Performance

Child numbers remained consistent with 2023. Although we saw a decrease of 5% in fee paying children, the amount of funded children increased by 12%. We expect this trend to continue further into 2024/2025 as a result of the increase in the funded hours offered to 2-year-old working families by the Government.

Although we can report a 1% increase in total sales, we experienced an 8% rise in total costs this year, of which was mostly attributed to the investments in staff and the increase to the minimum wage.

During the year staff received Makaton training to support children at the setting with additional needs. This has been adopted by all staff and warmly accepted by the children.

Children moving up to school in the year transitioned well following handovers with school staff.

We continue to operate 'soft openings' allowing a smoother transition for children and families at drop off.

We have been delighted to be able to continue offering assisted places this year to families and children who could not otherwise have afforded to attend.

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Overview and Future Plans

To further invest in the pre-school outside space offering and to maintain the inside space to a suitable standard.

Reinvestment of funds to replace the boiler and radiators to ensure that the premises remain warm and welcoming throughout the year.

The recruitment of an accomplished manager and capable practitioner, committed to continue the high quality of education and development we strive for. The manager appointed will take over from the manager who formally resigned on the 17/03/2024.

To continue to work co-operatively with the school and continue the successful sharing lunch provision to allow preschool children access to a hot lunchtime meal.

To continue to work in partnership with the City of York's Early Years Shared Foundation Partnership which is a collective group of schools and childcare providers in the local area.

To continue to monitor changing guidance and policy ensuring that robust and dynamic risk assessments remain in place. Safety of children, parents and staff remain the highest priority.

Financial Review

Total receipts for the year to 31 March 2024 amounted to £251,713 (year ended 31 March 2023 £250,728).

Total payments for the year to 31 March 2024 amounted to £235,888 (year ended 31 March 2023 £217,571).

The charity holds £148,662 in their bank account (year ended 31 March 2023 £138,095).

It is the policy of the charity to hold reserves to provide working capital for its continued operations. At the end of the year, the total reserves held in unrestricted funds amounted to £151,866 (year ended 31 March 2023 - £136,941) with £nil restricted funds (2023 £Nil). These funds are held in accordance with the charitable objectives of the company.

Reserves Policy

The charity has a policy of holding sufficient working capital to ensure the sustainability of the charity. The trustees consider this to be equivalent to 3 months of staff costs, with any additional reserves to be reinvested in improving the current facilities and running of the setting.

Risk Management Policy

The Directors and Trustees have assessed the major risks to which the Charitable Company is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems are in place to mitigate the exposure to the major risks.

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Structure, Governance and Management

The Company was incorporated on 28 May 2002 as a Company Limited by Guarantee, company number 04448939. The Company was registered as a charity on 23 July 2002, registration number 1093097. The Company's registered office is Dunnington Primary School, Church Lane, Dunnington, York, North Yorkshire, YO19 5QG. The Charity's governing document is its Memorandum and Articles of Association dated 28 May 2002, as amended by special resolutions dated 27 November 2003 and 31 March 2006.

The Company changed its name on 6 December 2003 from Dunnington Playgroup and Tiddlers to Dunnington Children (trading as Over The Rainbow) and extended its charity objects to include the provision of out of school care in the morning and afternoon to children of primary school age.

On 22 December 2003 the Company then merged the activities and funds of the Dunnington Out of School Club into its charitable objectives and results.

An Extraordinary General Meeting was held on 31 March 2006 at which, following the approval of the Charity Commission, the Articles of Association were changed so that two classes of members could be formed; one for parents and carers of children and one for more formal members, who would have voting rights at General Meetings.

No remuneration or benefits were received by any of the Directors or Trustees who held posts during the year in respect of their services to the Charitable Company.

Appointments and re-appointments of Directors and Trustees were made by the members of the Company at the Committee Meetings of the Charitable Company. Attempts to recruit for new trustees are made via newsletters to parents and to the local community on social media.

Reference and Administrative Information

The Charity's registered name is Dunnington Children, charity registration number 1093097, company number 04448939 and registered office Church Lane, Dunnington, YORK, YO19 5QG.

The Charity's Trustees, who are also known as the Management Committee and are also the Charitable Company's directors, in office during the year were:

Committee members:	Harriet Robinson – Chair
	Abigail Starzynski (appointed 13 July 2023) – Treasurer
	Claire Robinson (appointed 18 July 2023)
	Sarah Murch (resigned 15 January 2024)
	Paul Sudell Major (appointed 26 June 2023, resigned 25 June 2024)
	Lorraine Friend-Thomas (appointed 4 January 2023, resigned 5 October 2023)

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

The Charitable Company's agents and advisors were:

Bankers: HSBC Bank plc
 Parliament Street
 YORK
 YO1 8XS

Independent Examiner: Sarah Wearing FCA, DChA
 HPH
 Chartered Accountants
 54 Bootham
 YORK
 YO30 7XZ

Responsibilities of the Management Committee

Statement of Directors' and Trustees' Responsibilities

The purpose of this statement is to distinguish the Directors' and Trustees' responsibilities for the accounts from those of the Independent Examiner as stated in her report.

Company and charity law require the Directors and Trustees respectively to prepare accounts for each financial year which give a true and fair view of the Charitable Company's state of affairs at the end of the year and of its financial activities for that year. In preparing those accounts the Directors and Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charitable Company will continue in operation.

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the accounts comply with the Companies Act 2006 and applicable charity law. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Exemption

This report has been prepared in accordance with the small company's regime under the Companies Act 2006.

Approved by Dunnington Children trading as Over the Rainbow on 18 December 2024 and signed on its behalf by:

.....

Harriet Robinson
Chair

.....

Abigail Starzynski
Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNNINGTON CHILDREN

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of ICAEW, which is one of the listed bodies.

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.

Sarah Wearing FCA, DChA
HPH, Chartered Accountants
54 Bootham
YORK
YO30 7XZ

18 December 2024

**DUNNINGTON CHILDREN
STATEMENT OF FINANCIAL ACTIVITIES
AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income and endowments from:					
Charitable activities	2	246,536	-	246,536	245,130
Other		5,087	-	5,087	5,575
Investments		90	-	90	23
Total Income		251,713	-	251,713	250,728
Expenditure on:					
Charitable activities		235,888	-	235,888	217,571
Total Expenditure	4	235,888	-	235,888	217,571
Net income	3	15,825	-	15,825	33,157
Transfers between funds		-	-	-	-
Net movement in funds		15,825	-	15,825	33,157
Reconciliation of funds:					
Total funds brought forward		136,041	-	136,041	102,884
Total funds carried forward		£ 151,866	£ -	£ 151,866	£ 136,041

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these accounts.

**DUNNINGTON CHILDREN
BALANCE SHEET
AS AT 31 MARCH 2024**

Company Number: 04448939

	Note	2024	2023
		£	£
Fixed assets:			
Tangible assets	6	<u>4,440</u>	<u>346</u>
Total Fixed Assets		4,440	346
Current assets:			
Debtors	7	17,103	12,424
Cash at bank and in hand		<u>148,662</u>	<u>138,095</u>
Total Current Assets		165,765	150,519
Liabilities:			
Creditors: amounts falling due within one year	8	<u>(18,339)</u>	<u>(14,824)</u>
Net current assets		147,426	135,695
Total assets less current liabilities		151,866	136,041
Total Net Assets		£ 151,866	£ 136,041
The funds of the charity:			
Unrestricted funds	9	151,866	136,041
Restricted funds		-	-
Total Charity Funds		£ 151,866	£ 136,041

In the Directors' and Trustees' opinion the charitable company was entitled under section 477 of the Companies Act 2006 ('the Act') to exemption from the audit of its accounts for the year ended 31 March 2024. No notice from members requiring an audit has been deposited under section 476 of the Act in relation to its accounts for the financial period. The Directors and Trustees are responsible for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its incoming resources and its application of resources for each period in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with its requirements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies.

*Approved by the Board on 18 December 2024
and signed on its behalf by:*

Harriet Robinson
Harriet Robinson
Chair

Abi Starzynski
Abi Starzynski
Treasurer

The notes on pages 9 to 16 form part of these accounts.

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The accounts have been prepared in accordance with 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) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Dunnington Children meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Charitable Company is a private company limited by guarantee, incorporated in England. The address of the registered office is: Church Lane, Dunnington, YORK, North Yorkshire, YO19 5QG.

b) Preparation of the accounts on a going concern basis

The Charitable Company has cash resources and has no requirement for external funding. The directors and trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements.

c) Tangible fixed assets

All assets costing more than £500 are capitalised at cost.

Depreciation is provided on all tangible fixed assets in use at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment – Straight line over 5 and 10 years

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

d) Income

Charges for childcare services are accounted for in the year in which the service is provided.

Gifts and donations are accounted for when received.

Investment income is accounted for in the year on a receivable basis.

e) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

Governance costs include those costs associated with meeting the constitutional requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Certain expenditure is directly attributable to specific activities and has been included in those categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

All expenditure is accounted for on an accruals basis and includes the irrecoverable element of Value Added Tax.

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES - continued

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i) Fund Accounting

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the directors/trustees. Designations of unrestricted funds are made at the directors'/trustees' discretion in order to make allocations for anticipated future expenditure.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a particular purpose.

Restricted funds are funds which are subject to specific trusts, either declared by the donor when making the donation or grant conditions, or accepted by the donor in responding to a specific appeal.

j) Financial instruments

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

k) Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

2. INCOME FROM CHARITABLE ACTIVITIES

	Total 2024 £	Total 2023 £
Fee income	157,251	165,494
Government Early Years/Pathfinder funding	89,285	79,636
	<u>£ 246,536</u>	<u>£ 245,130</u>

All income relates to unrestricted funds.

3. NET INCOME/EXPENDITURE FOR THE YEAR

	2024 £	2023 £
The surplus for the year is stated after charging:		
Depreciation	1,456	529
Independent Examiner's remuneration	1,796	1,690
Other fees paid to Examiner	1,469	846
	<u>1,469</u>	<u>846</u>

4. TOTAL EXPENDITURE

	Staff Costs £	Support Costs	Total 2024 £	Total 2023 £
Charitable activities				
Cost of childcare provision	154,343	79,749	234,092	215,881
Governance costs	-	1,796	1,796	1,690
	<u>£ 154,343</u>	<u>£ 81,545</u>	<u>£ 235,888</u>	<u>£ 217,571</u>

In 2024, no expenditure related to restricted funds (2023 - £Nil)

5. STAFF COSTS AND TRUSTEES' REMUNERATION

	2024 £	2023 £
Gross salaries and wages	141,480	124,959
Employer's NIC	10,063	8,587
Employer's pension contributions	2,800	2,281
	<u>£ 154,343</u>	<u>£ 135,827</u>

The average number of employees in the year was 8 (2023 - 9), all involved with the provision of childcare. There were no employees with emoluments above £60,000 in the year.

No remuneration, benefits or expenses were received by any of the Directors or Trustees who held posts during the year in respect of their services to the Charitable Company.

The key management personnel of the Charitable Company comprise the Directors/Trustees and the Club Manager. The total employee benefits of the key management personnel were £34,547 (2023 - £30,865).

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

6. FIXED ASSETS

	Fixtures, fittings & equipment £	Total £
<i>Cost:</i>		
At 1 April 2023	53,720	53,720
Additions	5,550	5,550
Disposals	(3,772)	(3,772)
At 31 March 2024	<u>55,498</u>	<u>55,498</u>
<i>Depreciation:</i>		
At 1 April 2023	53,374	53,374
Charge for the year	1,456	1,456
On disposals	(3,772)	(3,772)
At 31 March 2024	<u>51,058</u>	<u>51,058</u>
<i>Net book values</i>		
31 March 2024	<u>£ 4,440</u>	<u>£ 4,440</u>
31 March 2023	<u>£ 346</u>	<u>£ 346</u>

7. DEBTORS

	Total 2024 £	Total 2023 £
Trade debtors	12,456	11,354
Prepayments and accrued income	4,647	1,070
	<u>£ 17,103</u>	<u>£ 12,424</u>

All debtors relate to unrestricted funds.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

8. CREDITORS: amounts falling due within one year

	Total 2024 £	Total 2023 £
Trade creditors	11,574	7,157
Accruals and deferred income	6,765	7,667
	<u>£ 18,339</u>	<u>£ 14,824</u>

All creditors falling due within one year relate to unrestricted funds.

9. ACCUMULATED FUNDS

Current year	Balance b/f 01/04/2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2024 £
Unrestricted funds	136,041	251,713	(235,888)	-	151,866
Restricted funds	-	-	-	-	-
	<u>£ 136,041</u>	<u>£ 251,713</u>	<u>£ (235,888)</u>	<u>£ -</u>	<u>£ 151,866</u>

Comparative year	Balance b/f 01/04/2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2023 £
Unrestricted funds	102,884	250,728	(217,571)	-	136,041
Restricted funds	-	-	-	-	-
	<u>£ 102,884</u>	<u>£ 250,728</u>	<u>£ (217,571)</u>	<u>£ -</u>	<u>£ 136,041</u>

10. ANALYSIS OF THE CHARITY'S NET ASSETS BY FUND

Current year	Fixed assets £	Net current assets £	Total 2024 £
Unrestricted funds	4,440	147,426	151,866
Restricted funds	-	-	-
	<u>£ 4,440</u>	<u>£ 147,426</u>	<u>£ 151,866</u>

Comparative year	Fixed assets £	Net current assets £	Total 2023 £
Unrestricted funds	346	135,695	136,041
Restricted funds	-	-	-
	<u>£ 346</u>	<u>£ 135,695</u>	<u>£ 136,041</u>

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024**

11. TRANSACTIONS WITH RELATED PARTIES

The Charitable Company has a Transfer of Control Agreement with the Governors of Dunnington Primary School in respect of the use of premises at the school site. The agreement stipulates that the rent will remain fixed at £8,000 for the first five years, commencing March 2004, after which it will be subject to increases in line with the "Harmonised Consumer Price Index". The agreed annual rent has not changed since the initial period ended.

The Charitable Company has taken out indemnity insurance on behalf of the Trustees. This cover is part of the general insurance provision and the cost is not separately identifiable.

A management contract exists between the Charitable Company and York Childcare Out of School Support Service Ltd. Management charges of £25,171 (2023 - £23,740) were paid to York Childcare Out of School Support Service Ltd for services provided to the Charitable Company. At the year end the Charitable Company owed £3,566 (2023 - £3,734) to York Childcare Out of School Support Service Ltd.

There were no other related party transactions.

12. TAX STATUS

As a registered charity (number 1093097), Dunnington Children is exempt from the payment of income and corporation tax on its income falling within sections 466 to 493 of the Corporation Tax Act 2010.

13. COMPANY STATUS

The Charitable Company is incorporated under the Companies Acts as a private company limited by guarantee and not having a share capital. Each member is liable, if the Charitable Company is dissolved while he, she or it remains a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charitable Company while the contributor was a member.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2024

14. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<i>Income and endowments from:</i>			
Charitable activities	245,130	-	245,130
Other	5,575	-	5,575
Investments	23	-	23
Total Income	250,728	-	250,728
<i>Expenditure on:</i>			
Charitable activities	217,571	-	217,571
Total Expenditure	217,571	-	217,571
Net income	33,157	-	33,157
Transfers between funds	-	-	-
Net movement in funds	33,157	-	33,157
<i>Reconciliation of funds:</i>			
Total funds brought forward	102,884	-	102,884
Total funds carried forward	£ 136,041	£ -	£ 136,041

DUNNINGTON CHILDREN

England & Wales - Charity number 1093097

Accounts

DUNNINGTON CHILDREN
A company limited by guarantee
and
a registered charity number 1093097
ANNUAL REPORT AND ACCOUNTS
for the year ended
31 March 2023
UNAUDITED



HPH
Chartered Accountants
54 Bootham
York
YO30 7XZ

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Directors, who are also the Charity's Trustees and form the Management Committee, have pleasure in presenting their Report and the Accounts for the year ended 31 March 2023.

The Accounts have been prepared in accordance with the Charitable Company's governing document, the 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) and all other statutory requirements.

REFERENCE AND ADMINISTRATIVE INFORMATION

The Charity's registered name is Dunnington Children, charity registration number 1093097, company number 04448939 and registered office Church Lane, Dunnington, York, YO19 5QG.

The Charity's Trustees, who are also known as the Management Committee and are also the Charitable Company's directors, in office during the year were:

Chairperson: Sarah Murch

Committee members: Sam Magee (resigned 31 March 2023)
Harriet Robinson (appointed 20 March 2022)
Lorraine Friend-Thomas (appointed 4 January 2023, resigned 5 October 2023)
Paul Sudell Major (appointed 26 June 2023)
Abigail Starzynski (appointed 13 July 2023)
Claire Robinson (appointed 18 July 2023)

The Charitable Company's agents and advisors were:

Bankers: HSBC Bank plc
Parliament Street
York
YO1 8XS

Independent Examiner: Sarah Wearing FCA, DChA
HPH
Chartered Accountants
54 Bootham
York
YO30 7XZ

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Company was incorporated on 28 May 2002 as a Company Limited by Guarantee, company number 04448939. The Company was registered as a charity on 23 July 2002, registration number 1093097. The Company's registered office is Dunnington Primary School, Church Lane, Dunnington, York, North Yorkshire, YO19 5QG. The Charity's governing document is its Memorandum and Articles of Association dated 28 May 2002, as amended by special resolutions dated 27 November 2003 and 31 March 2006.

The Company changed its name on 6 December 2003 from Dunnington Playgroup and Tiddlers to Dunnington Children (trading as Over The Rainbow) and extended its charity objects to include the provision of out of school care in the morning and afternoon to children of primary school age.

On 22 December 2003 the Company then merged the activities and funds of the Dunnington Out of School Club into its charitable objectives and results.

An Extraordinary General Meeting was held on 31 March 2006 at which, following the approval of the Charity Commission, the Articles of Association were changed so that two classes of members could be formed; one for parents and carers of children and one for more formal members, who would have voting rights at General Meetings

No remuneration or benefits were received by any of the Directors or Trustees who held posts during the year in respect of their services to the Charitable Company.

Appointments and re-appointments of Directors and Trustees were made by the members of the Company at the Committee Meetings of the Charitable Company. Attempts to recruit trustees are made via newsletters, the AGM and information included on invoices.

The Directors and Trustees have assessed the major risks to which the Charitable Company is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems are in place to mitigate the exposure to the major risks.

ACTIVITIES AND OBJECTIVES

The principal activities and objectives of the Charitable Company are:

1. To provide care for children aged 2 to 4 years term time only.
2. To provide wrap around care for children aged 2 to 12 years providing Breakfast, After School and Holiday Club.
3. 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 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, regardless of race, culture, religion or means.

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

ACTIVITIES AND OBJECTIVES - continued

4. 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. Investigating, adhering to, and furthering the aim of the Pre-School Learning Alliance.
5. To provide the necessary facilities for the daily care, recreation and creative play of children initially out of school hours and eventually during school holidays, and to advance the education and training of the persons involved in the provision of such care, education and recreational facilities.

We believe that our main activities further our charitable purposes for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

As Trustees and Directors of Dunnington Children we believe that we have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Dunnington Children provides early education for 2, 3 and 4-year-olds. The setting also provides wrap around care for children up to 12 years of age. The Manager and staff work in partnership with parents and where possible offer flexibility around sessions to support working parents.

In the year to 31 March 2023 we provided this service to a total of 130 families. Breakfast, After School and Holiday occupancy remains high, we have been able to employ a new member of staff this year to help support our ratio requirements.

The club room has a square footage to permit 40 children. Under Ofsted regulations there are no registered place numbers anymore. This year we have reinvested funds into the setting by landscaping our outside area ensuring it reflects the curiosity, inclusivity and excitement that we have inside.

The last Ofsted inspection took place in July 2018 and the club was judged to be Outstanding, which trustees believe was well deserved and reflects the high quality of education and care offered by staff.

Throughout this year staff have worked hard to provide children and families with our usual high-quality service. We have ensured staff this year have been supported with further CPD bringing more expert skills and provision into the setting. The Manager has completed her Level 5 in Leadership and Management and maintains a good sound knowledge of speech and language for children attending the setting. WellComm has been adopted by the city of York and is an integral part of supporting children across the age range, identifying children with a speech and language communication need at the earliest opportunity.

Children have transitioned well into school this year following detailed handovers with school staff. Following an adjustment in school with 'soft openings' we have decided to follow this at pre-school allowing a smoother transition for children and families at drop off. We have been delighted to be able to continue offering assisted places this year to families and children who could not otherwise have afforded to attend.

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

FINANCIAL REVIEW

Incoming resources for the year increased by 24% to £250,728 (2022 - £202,145). Outgoing resources increased by 27% to £217,571 (2022 - £171,195). The net result for the year was a surplus of £33,157 (2022 £30,950).

It is the policy of the charity to hold reserves to provide working capital for its continued operation. At the year end the total reserves held in unrestricted funds amounted to £136,041 (2022 - £102,884) with £Nil (2022 £Nil) of restricted funds. These funds are held in accordance with the charitable objectives of the company.

RESERVES POLICY

The Trustees consider the level of reserves needed to sustain the charitable activities to be the equivalent of three months staff costs, this equates to approximately £34,000. Any additional spare reserves would be reinvested in improving current facilities.

PLANS FOR FUTURE PERIODS

We will continue to maintain an outstanding quality of childcare and we continue to invest in the staff and physical settling. The setting will continue to make improvements as part of ongoing work to maintain our current Outstanding Ofsted rating.

We continue to work co-operatively with the school and have continued successfully sharing lunch provision with the school this year to allow preschool children access to a hot lunchtime meal.

We will continue to work in partnership with the City of York's Early Years Shared Foundation Partnership which is a collective group of schools and childcare providers in the local area.

We will continue to monitor changing guidance and policy ensuring that robust and dynamic risk assessments remain in place. Safety of children, parents and staff remain the highest priority.

The management team will continue to monitor staffing levels, and potential areas *for* savings or increased revenue will continue to be a priority.

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Statement of Directors' and Trustees' Responsibilities

The purpose of this statement is to distinguish the Directors' and Trustees' responsibilities for the accounts from those of the Independent Examiner as stated in his report.

Company and charity law require the Directors and Trustees respectively to prepare accounts for each financial year which give a true and fair view of the Charitable Company's state of affairs at the end of the year and of its financial activities for that year. In preparing those accounts the Directors and Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charitable Company will continue in operation.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the accounts comply with the Companies Act 2006 and applicable charity law. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

EXEMPTION

This report has been prepared in accordance with the small company's regime under the Companies Act 2006.

By Order of the Management Committee,

Harriet Robinson
Director and Trustee

15 December 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNNINGTON CHILDREN

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of ICAEW, which is one of the listed bodies.

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.

Sarah Wearing FCA, DChA
HPH, Chartered Accountants
54 Bootham
York
YO30 7XZ

15 December 2023

**DUNNINGTON CHILDREN
STATEMENT OF FINANCIAL ACTIVITIES
AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
Charitable activities	2	245,130	-	245,130	185,424
Other		5,575	-	5,575	4,035
Investments		23	-	23	1
Grants - COVID		-	-	-	7,735
Grants - HAF		-	-	-	4,950
Total Income		250,728	-	250,728	202,145
Expenditure on:					
Charitable activities		217,571	-	217,571	171,195
Total Expenditure	4	217,571	-	217,571	171,195
Net income	3	33,157	-	33,157	30,950
Transfers between funds		-	-	-	-
Net movement in funds		33,157	-	33,157	30,950
Reconciliation of funds:					
Total funds brought forward		102,884	-	102,884	71,934
Total funds carried forward		£ 136,041	£ -	£ 136,041	£ 102,884

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these accounts.

**DUNNINGTON CHILDREN
BALANCE SHEET
AS AT 31 MARCH 2023**

Company Number: 04448939

	Note	2023	2022
		£	£
Fixed assets:			
Tangible assets	6	<u>346</u>	<u>875</u>
Total Fixed Assets		346	875
Current assets:			
Debtors	7	12,424	11,541
Cash at bank and in hand		<u>138,095</u>	<u>104,476</u>
Total Current Assets		150,519	116,017
Liabilities:			
Creditors: amounts falling due within one year	8	<u>(14,824)</u>	<u>(14,008)</u>
Net current assets		135,695	102,009
Total assets less current liabilities		<u>136,041</u>	<u>102,884</u>
Total Net Assets		<u>£ 136,041</u>	<u>£ 102,884</u>
The funds of the charity:			
Unrestricted funds	9	136,041	102,884
Restricted funds	11	<u>-</u>	<u>-</u>
Total Charity Funds		<u>£ 136,041</u>	<u>£ 102,884</u>

In the Directors' and Trustees' opinion the charitable company was entitled under section 477 of the Companies Act 2006 ('the Act') to exemption from the audit of its accounts for the year ended 31 March 2023. No notice from members requiring an audit has been deposited under section 476 of the Act in relation to its accounts for the financial period. The Directors and Trustees are responsible for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its incoming resources and its application of resources for each period in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with its requirements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies.

*Approved by the Board on 15 December 2023
and signed on its behalf by:*

*Harriet Robinson
Director and Trustee*

The notes on pages 9 to 16 form part of these accounts.

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The accounts have been prepared in accordance with 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) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Dunnington Children meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Charitable Company is a private company limited by guarantee, incorporated in England. The address of the registered office is: Church Lane, Dunnington, York, North Yorkshire, YO19 5QG.

b) Preparation of the accounts on a going concern basis

The Charitable Company has cash resources and has no requirement for external funding. The directors and trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements.

c) Tangible fixed assets

All assets costing more than £500 are capitalised at cost.

Depreciation is provided on all tangible fixed assets in use at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment – Straight line over 5 and 10 years

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

d) Income

Charges for childcare services are accounted for in the year in which the service is provided.

Funding grants and Government Support Grants relating to Covid-19 are accounted for as receivable in the period they are awarded.

Gifts and donations are accounted for when received.

Investment income is accounted for in the year on a receivable basis.

e) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

Governance costs include those costs associated with meeting the constitutional requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Certain expenditure is directly attributable to specific activities and has been included in those categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

All expenditure is accounted for on an accruals basis and includes the irrecoverable element of Value Added Tax.

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES - continued

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i) Fund Accounting

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the directors/trustees. Designations of unrestricted funds are made at the directors'/trustees' discretion in order to make allocations for anticipated future expenditure.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a particular purpose.

Restricted funds are funds which are subject to specific trusts, either declared by the donor when making the donation or grant conditions, or accepted by the donor in responding to a specific appeal.

j) Financial instruments

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

k) Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

2. INCOME FROM CHARITABLE ACTIVITIES

	Total 2023 £	Total 2022 £
Fee income	165,494	163,488
Government Early Years/Pathfinder funding	79,636	21,936
	<u>£ 245,130</u>	<u>£ 185,424</u>

All income relates to unrestricted funds.

3. NET INCOME/EXPENDITURE FOR THE YEAR

	2023 £	2022 £
The surplus for the year is stated after charging:		
Depreciation	529	529
Independent Examiner's remuneration	1,690	1,655
Other fees paid to Examiner	846	868
	<u>846</u>	<u>868</u>

4. TOTAL EXPENDITURE

	Staff Costs £	Support Costs	Total 2023 £	Total 2022 £
Charitable activities				
Cost of childcare provision	135,827	80,054	215,881	169,540
Governance costs	-	1,690	1,690	1,655
	<u>£ 135,827</u>	<u>£ 81,744</u>	<u>£ 217,571</u>	<u>£ 171,195</u>

In 2023, no expenditure related to restricted funds (2022 - £286)

5. STAFF COSTS AND TRUSTEES' REMUNERATION

	2023 £	2022 £
Gross salaries and wages	£ 124,959	98,510
Employer's NIC	8,587	6,325
Employer's pension contributions	2,281	1,823
	<u>£ 135,827</u>	<u>£ 106,658</u>

The average number of employees in the year was 9 (2022 - 8), all involved with the provision of childcare. There were no employees with emoluments above £60,000 in the year.

No remuneration, benefits or expenses were received by any of the Directors or Trustees who held posts during the year in respect of their services to the Charitable Company.

The key management personnel of the Charitable Company comprise the Directors/Trustees and the Club Manager. The total employee benefits of the key management personnel were £30,865 (2022 - £25,015).

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

6. FIXED ASSETS

	Fixtures, fittings & equipment £	Total £
<i>Cost:</i>		
At 1 April 2022	53,720	53,720
Additions	-	-
At 31 March 2023	<u>53,720</u>	<u>53,720</u>
 <i>Depreciation:</i>		
At 1 April 2022	52,845	52,845
Charge for the year	529	529
At 31 March 2023	<u>53,374</u>	<u>53,374</u>
 <i>Net book values</i>		
31 March 2023	<u>£ 346</u>	<u>£ 346</u>
 31 March 2022	<u>£ 875</u>	<u>£ 875</u>

7. DEBTORS

	Total 2023 £	Total 2022 £
Trade debtors	11,354	10,481
Prepayments and accrued income	1,070	1,060
	<u>£ 12,424</u>	<u>£ 11,541</u>

All debtors relate to unrestricted funds.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

8. CREDITORS: amounts falling due within one year

	Total 2023 £	Total 2022 £
Trade creditors	7,157	7,873
Accruals and deferred income	7,667	6,135
	<u>£ 14,824</u>	<u>£ 14,008</u>

All creditors falling due within one year relate to unrestricted funds.

9. ACCUMULATED FUNDS

Current year	Balance b/f 01/04/2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2023 £
Unrestricted funds	102,884	250,728	(217,571)	-	136,041
Restricted funds	-	-	-	-	-
	<u>£ 102,884</u>	<u>£ 250,728</u>	<u>£ (217,571)</u>	<u>£ -</u>	<u>£ 136,041</u>

Comparative year	Balance b/f 01/04/2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2022 £
Unrestricted funds	71,934	197,195	(170,909)	4,664	102,884
Restricted funds	-	4,950	(286)	(4,664)	-
	<u>£ 71,934</u>	<u>£ 202,145</u>	<u>£ (171,195)</u>	<u>£ -</u>	<u>£ 102,884</u>

10. ANALYSIS OF THE CHARITY'S NET ASSETS BY FUND

Current year	Fixed assets £	Net current assets £	Total 2023 £
Unrestricted funds	346	135,695	136,041
Restricted funds	-	-	-
	<u>£ 346</u>	<u>£ 135,695</u>	<u>£ 136,041</u>

Comparative year	Fixed assets £	Net current assets £	Total 2022 £
Unrestricted funds	875	102,009	102,884
Restricted funds	-	-	-
	<u>£ 875</u>	<u>£ 102,009</u>	<u>£ 102,884</u>

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

11. SUMMARY OF RESTRICTED FUNDS

Current year	Balance b/f 01/04/2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2023 £
HAF Grant	-	-	-	-	-
	£ -	£ -	£ -	£ -	£ -
Comparative year	Balance b/f 01/04/2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2022 £
HAF Grant	-	4,950	(286)	(4,664)	-
	£ -	£ 4,950	£ (286)	£ (4,664)	£ -

HAF Grant - This grant was for the provision of childcare places including the provision of meals and Most of the expenditure relating to the grant was made out of unrestricted funds and so a transfer has been made accordingly.

12. TRANSACTIONS WITH RELATED PARTIES

The Charitable Company has a Transfer of Control Agreement with the Governors of Dunnington Primary School in respect of the use of premises at the school site. The agreement stipulates that the rent will remain fixed at £8,000 for the first five years, commencing March 2004, after which it will be subject to increases in line with the "Harmonised Consumer Price Index". The agreed annual rent has not changed since the initial period ended.

The Charitable Company has taken out indemnity insurance on behalf of the Trustees. This cover is part of the general insurance provision and the cost is not separately identifiable.

A management contract exists between the Charitable Company and York Childcare Out of School Support Service Ltd. Management charges of £23,740 (2022 - £18,542) were paid to York Childcare Out of School Support Service Ltd for services provided to the Charitable Company. At the year end the Charitable Company owed £3,734 (2022 - £Nil) to York Childcare Out of School Support Service Ltd.

There were no other related party transactions.

13. TAX STATUS

As a registered charity (number 1093097), Dunnington Children is exempt from the payment of income and corporation tax on its income falling within sections 466 to 493 of the Corporation Tax Act 2010.

14. COMPANY STATUS

The Charitable Company is incorporated under the Companies Acts as a private company limited by guarantee and not having a share capital. Each member is liable, if the Charitable Company is dissolved while he, she or it remains a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charitable Company while the contributor was a member.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2023

15. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total 2022 £</i>
<i>Income and endowments from:</i>			
Charitable activities	185,424	-	185,424
Other	4,035	-	4,035
Investments	1	-	1
Grants - COVID	7,735	-	7,735
Grants - HAF	-	4,950	4,950
<i>Total Income</i>	197,195	4,950	202,145
<i>Expenditure on:</i>			
Charitable activities	170,909	286	171,195
<i>Total Expenditure</i>	170,909	286	171,195
<i>Net income</i>	26,286	4,664	30,950
Transfers between funds	4,664	(4,664)	-
<i>Net movement in funds</i>	30,950	-	30,950
<i>Reconciliation of funds:</i>			
Total funds brought forward	71,934	-	71,934
<i>Total funds carried forward</i>	£ 102,884	£ -	£ 102,884

DUNNINGTON CHILDREN

England & Wales - Charity number 1093097

Accounts

DUNNINGTON CHILDREN
A company limited by guarantee
and
a registered charity number 1093097
ANNUAL REPORT AND ACCOUNTS
for the year ended
31 March 2022
UNAUDITED



HPH
Chartered Accountants
54 Bootham
York
YO30 7XZ

**DUNNINGTON CHILDREN
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

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DUNNINGTON CHILDREN
DIRECTORS' AND TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Directors, who are also the Charity's Trustees and form the Management Committee, have pleasure in presenting their Report and the Accounts for the year ended 31 March 2022.

The Accounts have been prepared in accordance with the Charitable Company's governing document, the 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) and all other statutory requirements.

REFERENCE AND ADMINISTRATIVE INFORMATION

The Charity's registered name is Dunnington Children, registration number 1093097.

The Charity's Trustees, who are also known as the Management Committee and are also the Charitable Company's directors, in office during the year were:

Chairperson:	Sarah Murch (Appointed 11 Feb 2022) Rebecca Oldfield (Resigned 23 Mar 2022)
Committee members:	Sam Magee Harriet Holmes (Appointed 20 Mar 2022)

The Charitable Company's agents and advisors were:

Bankers:	HSBC Bank plc Parliament Street York YO1 8XS
Independent Examiner:	Sarah Wearing FCA, DChA HPH Chartered Accountants 54 Bootham York YO30 7XZ

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Company was incorporated on 28 May 2002 as a Company Limited by Guarantee, company number 04448939. The Company was registered as a charity on 23 July 2002, registration number 1093097. The Company's registered office is Dunnington Primary School, Church Lane, Dunnington, York, North Yorkshire, YO19 5QG. The Charity's governing document is its Memorandum and Articles of Association dated 28 May 2002, as amended by special resolutions dated 27 November 2003 and 31 March 2006.

The Company changed its name on 6 December 2003 from Dunnington Playgroup and Tiddlers to Dunnington Children (trading as Over The Rainbow) and extended its charity objects to include the provision of out of school care in the morning and afternoon to children of primary school age.

On 22 December 2003 the Company then merged the activities and funds of the Dunnington Out of School Club into its charitable objectives and results.

An Extraordinary General Meeting was held on 31 March 2006 at which, following the approval of the Charity Commission, the Articles of Association were changed so that two classes of members could be formed; one for parents and carers of children and one for more formal members, who would have voting rights at General Meetings.

No remuneration or benefits were received by any of the Directors or Trustees who held posts during the year in respect of their services to the Charitable Company.

Appointments and re-appointments of Directors and Trustees were made by the members of the Company at the Committee Meetings of the Charitable Company. Attempts to recruit trustees are made via newsletters, the AGM and information included on invoices.

The Directors and Trustees have assessed the major risks to which the Charitable Company is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems are in place to mitigate the exposure to the major risks.

ACTIVITIES AND OBJECTIVES

The principal activities and objectives of the Charitable Company are:

1. To provide care for children aged 2 to 4 years term time only.
2. To provide wrap around care for children aged 2 to 12 years providing Breakfast, After School and Holiday Club.
3. 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 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, regardless of race, culture, religion or means.

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

ACTIVITIES AND OBJECTIVES - continued

4. 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. Investigating, adhering to, and furthering the aim of the Pre-School Learning Alliance.
5. To provide the necessary facilities for the daily care, recreation and creative play of children initially out of school hours and eventually during school holidays, and to advance the education and training of the persons involved in the provision of such care, education and recreational facilities.

We believe that our main activities further our charitable purposes for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

As Trustees and Directors of Dunnington Children we believe that we have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Dunnington Children provides early education for 2, 3 and 4-year-olds. The setting also provides wrap around care for children up to 12 years of age. The Manager and staff work in partnership with parents and where possible offer flexibility around sessions to support working parents.

In the year to 31st March 2022 we provided this service to a total of 123 families. Breakfast, After School and Holiday occupancy remains high with numbers returning to pre covid levels.

The club room has a square footage to permit 40 children. Under Ofsted regulations there are no registered place numbers anymore.

The last Ofsted inspection took place in July 2018 and the club was judged to be Outstanding, which trustees believe was well deserved and reflects the high quality of education and care offered by staff.

Over the course of this year staff have worked hard to provide children and families with our usual high-quality service and support with staff using their expertise to help children return to normality after the turbulent pandemic period. The impact of the pandemic is still being felt and children have required more support when starting preschool and when transitioning to primary school. We have utilised the expertise and experience of our staff to provide this support and invested in additional training as well. We have been delighted to be able to continue offering assisted places this year to families and children who could not otherwise have afforded to attend.

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

FINANCIAL REVIEW

Incoming resources for the year increased by 10% to £202,145 (2021 - £183,594). Outgoing resources increased by 5% to £171,195 (2021 - £162,790). The net result for the year was a surplus of £30,950 (2021 - £20,804).

It is the policy of the charity to hold reserves to provide working capital for its continued operation. At the year end the total reserves held in unrestricted funds amounted to £102,884 (2021 - £71,934) with £Nil (2021 - £Nil) of restricted funds. These funds are held in accordance with the charitable objectives of the company.

RESERVES POLICY

The Trustees consider the level of reserves needed to sustain the charitable activities to be the equivalent of three months staff costs, this equates to approximately £27,000. Any additional spare reserves would be reinvested in improving current facilities.

PLANS FOR FUTURE PERIODS

We will continue to maintain an outstanding quality of childcare and we continue to invest in the staff and physical settling. The setting will make some internal and external improvements as part of ongoing work to maintain our current Ofsted rating.

We continue to work co-operatively with the school and have successfully implemented shared lunch provision with the school this year to allow preschool children access to a hot lunchtime meal.

We will continue to work in partnership with the Shared Foundation Partnership within the local community.

We will continue to monitor changing guidance and policy ensuring that robust and dynamic risk assessments remain in place. Safety of children, parents and staff remain the highest priority.

The whole management team will continue to monitor staffing levels and potential areas for savings or increased revenue will remain under regular review.

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Statement of Directors' and Trustees' Responsibilities

The purpose of this statement is to distinguish the Directors' and Trustees' responsibilities for the accounts from those of the Independent Examiner as stated in his report.

Company and charity law require the Directors and Trustees respectively to prepare accounts for each financial year which give a true and fair view of the Charitable Company's state of affairs at the end of the year and of its financial activities for that year. In preparing those accounts the Directors and Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charitable Company will continue in operation.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the accounts comply with the Companies Act 2006 and applicable charity law. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

EXEMPTION

This report has been prepared in accordance with the small company's regime under the Companies Act 2006.

By Order of the Management Committee,

Sarah Murch
Director and Trustee

19 December 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNNINGTON CHILDREN

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

This report is made solely to the Charitable Company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the Charitable Company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the Charitable Company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company, the Charitable Company's members as a body and the Charitable Company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

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.

Sarah Wearing FCA, DChA
HPH, Chartered Accountants
54 Bootham
York
YO30 7XZ

19 December 2022

**DUNNINGTON CHILDREN
STATEMENT OF FINANCIAL ACTIVITIES
AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Charitable activities	2	185,424	-	185,424	132,851
Other		4,035	-	4,035	4,029
Investments		1	-	1	2
Grants - COVID		7,735	-	7,735	46,712
Grants - HAF		-	4,950	4,950	-
Total Income		197,195	4,950	202,145	183,594
Expenditure on:					
Charitable activities		170,909	286	171,195	162,790
Total Expenditure	4	170,909	286	171,195	162,790
Net income	3	26,286	4,664	30,950	20,804
Transfers between funds		4,664	(4,664)	-	-
Net movement in funds		30,950	-	30,950	20,804
Reconciliation of funds:					
Total funds brought forward		71,934	-	71,934	51,130
Total funds carried forward		£ 102,884	£ -	£ 102,884	£ 71,934

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these accounts.

**DUNNINGTON CHILDREN
BALANCE SHEET
AS AT 31 MARCH 2022**

Company Number: 04448939

	Note	2022	2021
		£	£
Fixed assets:			
Tangible assets	6	875	1,404
Total Fixed Assets		<u>875</u>	<u>1,404</u>
Current assets:			
Debtors	7	11,541	16,700
Cash at bank and in hand		104,476	63,512
Total Current Assets		<u>116,017</u>	<u>80,212</u>
Liabilities:			
Creditors: amounts falling due within one year	8	(14,008)	(9,682)
Net current assets		<u>102,009</u>	<u>70,530</u>
Total assets less current liabilities		<u>102,884</u>	<u>71,934</u>
Total Net Assets		<u><u>£ 102,884</u></u>	<u><u>£ 71,934</u></u>
The funds of the charity:			
Unrestricted funds	9	102,884	71,934
Restricted funds	11	-	-
Total Charity Funds		<u><u>£ 102,884</u></u>	<u><u>£ 71,934</u></u>

In the Directors' and Trustees' opinion the charitable company was entitled under section 477 of the Companies Act 2006 ('the Act') to exemption from the audit of its accounts for the year ended 31 March 2022. No notice from members requiring an audit has been deposited under section 476 of the Act in relation to its accounts for the financial period. The Directors and Trustees are responsible for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its incoming resources and its application of resources for each period in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with its requirements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies.

*Approved by the Board on 19 December 2022
and signed on its behalf by:*

Sarah Murch
Director and Trustee

The notes on pages 9 to 16 form part of these accounts.

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The accounts have been prepared in accordance with 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) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Dunnington Children meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Charitable Company is a private company limited by guarantee, incorporated in England. The address of the registered office is: Church Lane, Dunnington, York, North Yorkshire, YO19 5QG.

b) Preparation of the accounts on a going concern basis

The Charitable Company has cash resources and has no requirement for external funding. The directors and trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements.

c) Tangible fixed assets

All assets costing more than £500 are capitalised at cost.

Depreciation is provided on all tangible fixed assets in use at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment – Straight line over 5 and 10 years

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED FOR
THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES - continued

d) Income

Charges for childcare services are accounted for in the year in which the service is provided.

Funding grants and Government Support Grants relating to Covid-19 are accounted for as receivable in the period they are awarded.

Gifts and donations are accounted for when received.

Investment income is accounted for in the year on a receivable basis.

e) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

Governance costs include those costs associated with meeting the constitutional requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Certain expenditure is directly attributable to specific activities and has been included in those categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

All expenditure is accounted for on an accruals basis and includes the irrecoverable element of Value Added Tax.

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED FOR
THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES - continued g)

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i) Fund Accounting

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the directors/trustees. Designations of unrestricted funds are made at the directors'/trustees' discretion in order to make allocations for anticipated future expenditure.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a particular purpose.

Restricted funds are funds which are subject to specific trusts, either declared by the donor when making the donation or grant conditions, or accepted by the donor in responding to a specific appeal.

j) Financial instruments

The Charitable Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

k) Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

2. INCOME FROM CHARITABLE ACTIVITIES

	Total 2022 £	Total 2021 £
Fee income	163,488	56,725
Government Early Years/Pathfinder funding	21,936	76,126
	<u>£ 185,424</u>	<u>£ 132,851</u>

All income relates to unrestricted funds.

3. NET INCOME/EXPENDITURE FOR THE YEAR

	2022 £	2021 £
The surplus for the year is stated after charging:		
Depreciation	529	898
Independent Examiner's remuneration	1,655	1,500
Other fees paid to Examiner	868	2,021
	<u>£ 2,052</u>	<u>£ 3,419</u>

4. TOTAL EXPENDITURE

	Staff Costs £	Support Costs	Total 2022 £	Total 2021 £
Charitable activities				
Cost of childcare provision	106,658	62,882	169,540	161,290
Governance costs	-	1,655	1,655	1,500
	<u>£ 106,658</u>	<u>£ 64,537</u>	<u>£ 171,195</u>	<u>£ 162,790</u>

In 2022, £286 of expenditure related to restricted funds (2021 - £Nil)

5. STAFF COSTS AND TRUSTEES' REMUNERATION

	2022 £	2021 £
Gross salaries and wages	98,510	106,269
Employer's NIC	6,325	6,620
Employer's pension contributions	1,823	1,885
Supply staff	-	62
	<u>£ 106,658</u>	<u>£ 114,836</u>

The average number of employees in the year was 8 (2021 - 8), all involved with the provision of childcare. There were no employees with emoluments above £60,000 in the year.

No remuneration, benefits or expenses were received by any of the Directors or Trustees who held posts during the year in respect of their services to the Charitable Company.

The key management personnel of the Charitable Company comprise the Directors/Trustees, the Executive Director/Company Secretary and the Club Manager. The total employee benefits of the key management personnel were £25,015 (2021 - £21,628).

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

6. FIXED ASSETS

	Fixtures, fittings & equipment £	Total £
<i>Cost:</i>		
At 1 April 2021	53,720	53,720
Additions	-	-
At 31 March 2022	<u>53,720</u>	<u>53,720</u>
 <i>Depreciation:</i>		
At 1 April 2021	52,316	52,316
Charge for the year	529	529
At 31 March 2022	<u>52,845</u>	<u>52,845</u>
 <i>Net book values</i>		
31 March 2022	<u>£ 875</u>	<u>£ 875</u>
 31 March 2021	<u>£ 1,404</u>	<u>£ 1,404</u>

7. DEBTORS

	Total 2022 £	Total 2021 £
Trade debtors	10,481	15,715
Prepayments and accrued income	1,060	985
	<u>£ 11,541</u>	<u>£ 16,700</u>

All debtors relate to unrestricted funds.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

8. CREDITORS: amounts falling due within one year

	Total 2022 £	Total 2021 £
Trade creditors	7,873	5,067
Accruals and deferred income	6,135	4,615
	<u>£ 14,008</u>	<u>£ 9,682</u>

All creditors falling due within one year relate to unrestricted funds.

9. ACCUMULATED FUNDS

<i>Current year</i>	Balance b/f 01/04/2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2022 £
Unrestricted funds	71,934	197,195	(170,909)	4,664	102,884
Restricted funds	-	4,950	(286)	(4,664)	-
	<u>£ 71,934</u>	<u>£ 202,145</u>	<u>£ (171,195)</u>	<u>£ -</u>	<u>£ 102,884</u>
<i>Comparative year</i>	Balance b/f 01/04/2020 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2021 £
Unrestricted funds	51,130	183,594	(162,790)	-	71,934
Restricted funds	-	-	-	-	-
	<u>£ 51,130</u>	<u>£ 183,594</u>	<u>£ (162,790)</u>	<u>£ -</u>	<u>£ 71,934</u>

10. ANALYSIS OF THE CHARITY'S NET ASSETS BY FUND

<i>Current year</i>	Fixed assets £	Net current assets £	Total 2021 £
Unrestricted funds	875	102,009	102,884
Restricted funds	-	-	-
	<u>£ 875</u>	<u>£ 102,009</u>	<u>£ 102,884</u>
<i>Comparative year</i>	Fixed assets £	Net current assets £	Total 2020 £
Unrestricted funds	1,404	70,530	71,934
Restricted funds	-	-	-
	<u>£ 1,404</u>	<u>£ 70,530</u>	<u>£ 71,934</u>

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

11. SUMMARY OF RESTRICTED FUNDS

<i>Current year</i>	Balance b/f 01/04/2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2022 £
HAF Grant	-	4,950	(286)	(4,664)	-
	£ -	£ 4,950	£ (286)	£ (4,664)	£ -
<i>Comparative year</i>	Balance b/f 01/04/2020 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2021 £
HAF Grant	-	-	-	-	-
	£ -	£ -	£ -	£ -	£ -

HAF Grant - This grant was for the provision of childcare places including the provision of meals and Most of the expenditure relating to the grant was made out of unrestricted funds and so a transfer has been made accordingly.

12. TRANSACTIONS WITH RELATED PARTIES

The Charitable Company has a Transfer of Control Agreement with the Governors of Dunnington Primary School in respect of the use of premises at the school site. The agreement stipulates that the rent will remain fixed at £8,000 for the first five years, commencing March 2004, after which it will be subject to increases in line with the "Harmonised Consumer Price Index". The agreed annual rent has not changed since the initial period ended.

The Charitable Company has taken out indemnity insurance on behalf of the Trustees. This cover is part of the general insurance provision and the cost is not separately identifiable.

A management contract exists between the Charitable Company and York Childcare Limited. Management charges of £18,452 (2021 - £14,067) were paid to York Childcare Limited for services provided to the Charitable Company. At the year end the Charitable Company was owed £Nil (2021 - £Nil) from York Childcare Limited.

There were no other related party transactions.

13. TAX STATUS

As a registered charity (number 1093097), Dunnington Children is exempt from the payment of income and corporation tax on its income falling within sections 466 to 493 of the Corporation Tax Act 2010.

14. COMPANY STATUS

The Charitable Company is incorporated under the Companies Acts as a private company limited by guarantee and not having a share capital. Each member is liable, if the Charitable Company is dissolved while he, she or it remains a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charitable Company while the contributor was a member.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

15. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2021</i>	<i>Total 2020</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Income and endowments from:</i>				
Charitable activities	132,851	-	132,851	233,111
Other	4,029	-	4,029	3,000
Investments	2	-	2	10
Grants - COVID	46,712	-	46,712	-
<i>Total Income</i>	183,594	-	183,594	236,121
<i>Expenditure on:</i>				
Charitable activities	162,790	-	162,790	214,544
<i>Total Expenditure</i>	162,790	-	162,790	214,544
<i>Net income</i>	20,804	-	20,804	21,577
<i>Net movement in funds</i>	20,804	-	20,804	21,577
<i>Reconciliation of funds:</i>				
Total funds brought forward	51,130	-	51,130	55,802
<i>Total funds carried forward</i>	£ 71,934	£ -	£ 71,934	£ 77,379

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DUNNINGTON CHILDREN

England & Wales - Charity number 1093097

Accounts

DUNNINGTON CHILDREN

**A company limited by guarantee
and
a registered charity number 1093097**

ANNUAL REPORT AND ACCOUNTS

for the year ended

31 March 2021

UNAUDITED



**HPH
Chartered Accountants
54 Bootham
York
YO30 7XZ**

DUNNINGTON CHILDREN
DIRECTORS' AND TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Directors, who are also the Charity's Trustees and form the Management Committee, have pleasure in presenting their Report and the Accounts for the year ended 31 March 2021.

The Accounts have been prepared in accordance with the Charitable Company's governing document, the 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) and all other statutory requirements.

REFERENCE AND ADMINISTRATIVE INFORMATION

The charity's registered name is Dunnington Children, registration number 1093097.

The Charity's Trustees, who are also known as the Management Committee and are also the Charitable Company's directors, in office during the year were:

Chairperson:	Rebecca Oldfield
Committee members:	Sam Magee
	Sarah Murch

The Charitable Company's agents and advisors were:

Bankers:	HSBC Bank plc Parliament Street York YO1 8XS
Independent Examiner:	Sarah Wearing FCA, DChA HPH Chartered Accountants 54 Bootham York YO30 7XZ

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Company was incorporated on 28 May 2002 as a Company Limited by Guarantee, company number 04448939. The Company was registered as a charity on 23 July 2002, registration number 1093097. The Company's registered office is Dunnington Primary School, Church Lane, Dunnington, York, North Yorkshire, YO19 5QG. The Charity's governing document is its Memorandum and Articles of Association dated 28 May 2002, as amended by special resolutions dated 27 November 2003 and 31 March 2006.

The Company changed its name on 16 December 2003 from Dunnington Playgroup and Tiddlers to Dunnington Children (trading as Over The Rainbow) and extended its charity objects to include the provision of out of school care in the morning and afternoon to children of primary school age.

On 22 December 2003 the company then merged the activities and funds of the Dunnington Out of School Club into its charitable objectives and results.

An Extraordinary General Meeting was held on 31 March 2006 at which, following the approval of the Charity Commission, the Articles of Association were changed so that two classes of members could be formed; one for parents and carers of children and one for more formal members, who would have voting rights at General Meetings.

No remuneration or benefits were received by any of the Directors or Trustees who held posts during the year in respect of their services to the Charitable Company.

Appointments and re-appointments of Directors and Trustees were made by the members of the Company at the Committee Meetings of the Charitable Company. Attempts to recruit trustees are made via newsletters, the AGM and information included on invoices.

The Directors and Trustees have assessed the major risks to which the Charitable Company is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems are in place to mitigate the exposure to the major risks.

ACTIVITIES AND OBJECTIVES

The principal activities and objectives of the Charitable Company are:

1. To provide care for children aged 2 to 4 years term time only.
2. To provide wrap around care for children aged 2 to 12 years providing Breakfast, After School and Holiday Club.
3. 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 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, regardless of race, culture, religion or means.

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

ACTIVITIES AND OBJECTIVES - continued

4. 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. Investigating, adhering to and furthering the aim of the Pre-School Learning Alliance.
5. To provide the necessary facilities for the daily care, recreation and creative play of children initially out of school hours and eventually during school holidays, and to advance the education and training of the persons involved in the provision of such care, education and recreational facilities.

We believe that our main activities further our charitable purposes for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

As Trustees and Directors of Dunnington Children we believe that we have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Dunnington Children provides early education for 2, 3 and 4-year-olds. The setting also provides wrap around care for children up to 12 years of age. The Manager and staff work in partnership with parents and where possible offer flexibility around sessions to support working parents.

In the year to 31 March 2021 we provided this service to a total of 53 families of 2, 3 and 4-year-olds. Breakfast, After School and Holiday occupancy remains high but varied throughout the year due to covid.

The club room has a square footage to permit 40 children. Under Ofsted regulations there are no registered place numbers anymore.

The last Ofsted inspection took place in July 2018 and the club was judged to be Outstanding, which trustees believe was well deserved and reflects the high quality of education and care offered by staff under Lucy Perkin's leadership.

In a challenging year the setting is proud to have maintained provision for parents and children throughout the pandemic and have only been closed when mandated to do so. Whilst opening during the pandemic the management have worked within robust and dynamic risk assessments ensuring maximum safety to staff, children and parents at all times, whilst still making sure children feel safe, happy and confident.

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

FINANCIAL REVIEW

Incoming resources for the year decreased by 22% to £183,594 (2020 - £236,121). Outgoing resources decreased by 24% to £162,790 (2020 - £214,544). The net result for the year was a surplus of £20,804 (2020 - £21,577).

It is the policy of the charity to hold reserves to provide working capital for its continued operation. At the year end the total reserves held in unrestricted funds amounted to £71,934 (2020 - £51,130) with £nil (2020 - £nil) of restricted funds. These funds are held in accordance with the charitable objectives of the company.

RESERVES POLICY

The Trustees consider the level of reserves needed to sustain the charitable activities to be the equivalent of three months staff costs, this equates to £35,000. Any additional spare reserves would be reinvested in improving current facilities.

PLANS FOR FUTURE PERIODS

We will continue to maintain an outstanding quality of childcare. The setting hopes to make some internal and external improvements as part of ongoing work to maintain our current Ofsted rating.

We continue to work co-operatively with the school.

We will continue to work in partnership with the Shared Foundation Partnership within the local community.

We will continue to monitor changing guidance and policy around the Covid-19 pandemic ensuring that robust and dynamic risk assessments remain in place. Safety of children, parents and staff remain the highest priority.

The whole management team will continue to closely monitor the potential financial impact of the pandemic and occupancy numbers, staffing levels and potential areas for savings or increased revenue will remain under regular review.

DUNNINGTON CHILDREN

DIRECTORS' AND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Statement of Directors' and Trustees' Responsibilities

The purpose of this statement is to distinguish the Directors' and Trustees' responsibilities for the accounts from those of the Independent Examiner as stated in his report.

Company and charity law require the Directors and Trustees respectively to prepare accounts for each financial year which give a true and fair view of the Charitable Company's state of affairs at the end of the year and of its financial activities for that year. In preparing those accounts the Directors and Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charitable Company will continue in operation.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

The Directors and Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the accounts comply with the Companies Act 2006 and applicable charity law. They are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

EXEMPTION

This report has been prepared in accordance with the small company's regime under the Companies Act 2006.

By Order of the Management Committee,

Rebecca Oldfield
Director and Trustee

17 December 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNNINGTON CHILDREN

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

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.

Sarah Wearing FCA, DChA
HPH, Chartered Accountants
54 Bootham
York
YO30 7XZ

17 December 2021

**DUNNINGTON CHILDREN
STATEMENT OF FINANCIAL ACTIVITIES
AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Charitable activities	2	132,851	-	132,851	233,111
Other		4,029	-	4,029	3,000
Investments		2	-	2	10
Grants - COVID		46,712	-	46,712	-
Total Income		183,594	-	183,594	236,121
Expenditure on:					
Charitable activities		162,790	-	162,790	214,544
Total Expenditure	4	162,790	-	162,790	214,544
Net income / (expenditure)	3	20,804	-	20,804	21,577
Net movement in funds		20,804	-	20,804	21,577
Reconciliation of funds:					
Total funds brought forward		51,130	-	51,130	55,802
Total funds carried forward		£ 71,934	£ -	£ 71,934	£ 77,379

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these accounts.

DUNNINGTON CHILDREN
BALANCE SHEET
AS AT 31 MARCH 2021
Company Number: 04448939

	Note	2021	2020
		£	£
Fixed assets:			
Tangible assets	6	<u>1,404</u>	<u>2,302</u>
Total Fixed Assets		<u>1,404</u>	<u>2,302</u>
Current assets:			
Debtors	7	16,700	15,138
Cash at bank and in hand		<u>63,512</u>	<u>44,504</u>
Total Current Assets		<u>80,212</u>	<u>59,642</u>
Liabilities:			
Creditors: amounts falling due within one year	8	<u>(9,682)</u>	<u>(10,814)</u>
Net current assets		<u>70,530</u>	<u>48,828</u>
Total assets less current liabilities		<u>71,934</u>	<u>51,130</u>
Total Net Assets		<u><u>£ 71,934</u></u>	<u><u>£ 51,130</u></u>
The funds of the charity:			
Unrestricted funds	9	71,934	51,130
Restricted funds	11	-	-
Total Charity Funds		<u><u>£ 71,934</u></u>	<u><u>£ 51,130</u></u>

In the Directors' and Trustees' opinion the charitable company was entitled under section 477 of the Companies Act 2006 ('the Act') to exemption from the audit of its accounts for the year ended 31 March 2021. No notice from members requiring an audit has been deposited under section 476 of the Act in relation to its accounts for the financial period. The Directors and Trustees are responsible for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its incoming resources and its application of resources for each period in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with its requirements, so far as applicable to the charitable company.

The accounts have been prepared in accordance with the special provisions of the Companies Act 2006 applicable to small companies.

*Approved by the Board on 17 December 2021
and signed on its behalf by:*

Rebecca Oldfield
- Director and Trustee

The notes on pages 9 to 16 form part of these accounts.

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The accounts have been prepared in accordance with 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). The accounts are drawn up on the historical cost basis of accounting.

Dunnington Children meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The charitable company is a private company limited by guarantee, incorporated in England. The address of the registered office is: Church Lane, Dunnington, York, North Yorkshire, YO19 5QG.

b) Preparation of the accounts on a going concern basis

The charity has cash resources and has no requirement for external funding. The directors and trustees have assessed the impact of Covid-19 and they have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements.

c) Tangible fixed assets

All assets costing more than £500 are capitalised at cost.

Depreciation is provided on all tangible fixed assets in use at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment – Straight line over 5 and 10 years

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

d) Income

Charges for childcare services are accounted for in the year in which the service is provided.

Funding grants and Government Support Grants relating to Covid-19 are accounted for as receivable in the period they are awarded.

Gifts and donations are accounted for when received.

Investment income is accounted for in the year on a receivable basis.

e) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

Governance costs include those costs associated with meeting the constitutional requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

Certain expenditure is directly attributable to specific activities and has been included in those categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

All expenditure is accounted for on an accruals basis and includes the irrecoverable element of Value Added Tax.

f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

g) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i) Fund Accounting

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the directors/trustees. Designations of unrestricted funds are made at the directors'/trustees' discretion in order to make allocations for anticipated future expenditure.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a particular purpose.

Restricted funds are funds which are subject to specific trusts, either declared by the donor when making the donation or grant conditions, or accepted by the donor in responding to a specific appeal.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

k) Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

2. INCOME FROM CHARITABLE ACTIVITIES

	Total 2021 £	Total 2020 £
Fee income	56,725	155,266
Government Early Years/Pathfinder funding	76,126	77,845
	<u>£ 132,851</u>	<u>£ 233,111</u>

All income relates to unrestricted funds.

3. NET INCOME/EXPENDITURE FOR THE YEAR

	2021 £	2020 £
The surplus for the year is stated after charging:		
Depreciation	898	1,306
Independent Examiner's remuneration	1,500	1,500
Other fees paid to Examiner	2,021	948
	<u>2,021</u>	<u>948</u>

4. TOTAL EXPENDITURE

	Staff Costs £	Support Costs	Total 2021 £	Total 2020 £
Charitable activities				
Cost of childcare provision	114,836	46,454	161,290	213,006
Governance costs	-	1,500	1,500	1,538
	<u>£ 114,836</u>	<u>£ 47,954</u>	<u>£ 162,790</u>	<u>£ 214,544</u>

In 2021 all expenditure related to unrestricted funds (2020 - £467 related to restricted funds)

5. STAFF COSTS AND TRUSTEES' REMUNERATION

	2021 £	2020 £
Gross salaries and wages	106,269	125,635
Employer's NIC	6,620	7,895
Employer's pension contributions	1,885	2,229
Supply staff	62	1,248
	<u>£ 114,836</u>	<u>£ 137,007</u>

The average number of employees in the year was 8 (2020 - 10), all involved with the provision of childcare. There were no employees with emoluments above £60,000 in the year.

No remuneration, benefits or expenses were received by any of the Directors or Trustees who held posts during the year in respect of their services to the Charitable Company.

The key management personnel of the charity comprise the Directors/Trustees, the Executive Director/Company Secretary and the Club Manager. The total employee benefits of the key management personnel were £21,628 (2020 - £23,475).

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

6. FIXED ASSETS

	Fixtures, fittings & equipment £	Total £
<i>Cost:</i>		
At 1 April 2020	53,720	53,720
Additions	-	-
At 31 March 2021	<u>53,720</u>	<u>53,720</u>
 <i>Depreciation:</i>		
At 1 April 2020	51,418	51,418
Charge for the year	898	898
At 31 March 2021	<u>52,316</u>	<u>52,316</u>
 <i>Net book values</i>		
31 March 2021	<u>£ 1,404</u>	<u>£ 1,404</u>
31 March 2020	<u>£ 2,302</u>	<u>£ 2,302</u>

7. DEBTORS

	Total 2021 £	Total 2020 £
Trade debtors	15,715	12,988
Prepayments and accrued income	985	2,150
	<u>£ 16,700</u>	<u>£ 15,138</u>

All debtors relate to unrestricted funds.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

8. CREDITORS: amounts falling due within one year

	Total 2021 £	Total 2020 £
Trade creditors	5,067	4,641
Accruals and deferred income	4,615	6,173
	<u>£ 9,682</u>	<u>£ 10,814</u>

All creditors falling due within one year relate to unrestricted funds.

9. ACCUMULATED FUNDS

<i>Current year</i>	Balance b/f 01/04/2020 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2021 £
Unrestricted funds	51,130	183,594	(162,790)	-	71,934
Restricted funds	-	-	-	-	-
	<u>£ 51,130</u>	<u>£ 183,594</u>	<u>£ (162,790)</u>	<u>£ -</u>	<u>£ 71,934</u>

<i>Comparative year</i>	Balance b/f 01/04/2019 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2020 £
Unrestricted funds	29,086	236,121	(214,077)	-	51,130
Restricted funds	467	-	(467)	-	-
	<u>£ 29,553</u>	<u>£ 236,121</u>	<u>£ (214,544)</u>	<u>£ -</u>	<u>£ 51,130</u>

10. ANALYSIS OF THE CHARITY'S NET ASSETS BY FUND

<i>Current year</i>	Fixed assets £	Net current assets £	Total 2021 £
Unrestricted funds	1,404	70,530	71,934
Restricted funds	-	-	-
	<u>£ 1,404</u>	<u>£ 70,530</u>	<u>£ 71,934</u>

<i>Comparative year</i>	Fixed assets £	Net current assets £	Total 2020 £
Unrestricted funds	2,302	48,828	51,130
Restricted funds	-	-	-
	<u>£ 2,302</u>	<u>£ 48,828</u>	<u>£ 51,130</u>

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

11. SUMMARY OF RESTRICTED FUNDS

<i>Current year</i>	Balance b/f 01/04/2020 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2021 £
CAS Outside Play Area	-	-	-	-	-
	£ -	£ -	£ -	£ -	£ -
<i>Comparative year</i>	Balance b/f 01/04/2019 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/03/2020 £
CAS Outside Play Area	467	-	(467)	-	-
	£ 467	£ -	£ (467)	£ -	£ -

CAS Outside Play Area - This fund relates to Capital Access funds for the outside classroom, gates etc.

12. TRANSACTIONS WITH RELATED PARTIES

The Charitable Company has a Transfer of Control Agreement with the Governors of Dunnington Primary School in respect of the use of premises at the school site. The agreement stipulates that the rent will remain fixed at £8,000 for the first five years, commencing March 2004, after which it will be subject to increases in line with the "Harmonised Consumer Price Index". The agreed annual rent has not changed since the initial period ended, however, a reduction in rent was agreed in the year due to low occupancy as a result of COVID-19 measures.

The Charitable Company has taken out indemnity insurance on behalf of the Trustees. This cover is part of the general insurance provision and the cost is not separately identifiable.

A management contract exists between the Charitable Company and York Childcare Limited. Management charges of £14,067 (2020 - £24,533) were paid to York Childcare Limited for services provided to the Charitable Company. At the year end the Charitable Company was owed £Nil (2020 - £1,170) from York Childcare Limited.

There were no other related party transactions.

13. TAX STATUS

As a registered charity (number 1093097), Dunnington Children is exempt from the payment of income and corporation tax on its income falling within sections 466 to 493 of the Corporation Tax Act 2010.

14. COMPANY STATUS

The Charitable Company is incorporated under the Companies Acts as a private company limited by guarantee and not having a share capital. Each member is liable, if the Charitable Company is dissolved while he, she or it remains a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the Charitable Company while the contributor was a member.

DUNNINGTON CHILDREN
NOTES TO THE ACCOUNTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2021

15. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income and endowments from:				
Charitable activities	233,111	-	233,111	177,339
Other	3,000	-	3,000	3,210
Investments	10	-	10	7
Total Income	236,121	-	236,121	180,556
Expenditure on:				
Charitable activities	214,077	-	214,077	206,805
Total Expenditure	214,077	-	214,077	206,805
Net (expenditure) / income	22,044	-	22,044	(26,249)
Net movement in funds	22,044	-	22,044	(26,249)
Reconciliation of funds:				
Total funds brought forward	29,086	-	29,086	55,802
Total funds carried forward	£ 51,130	£ -	£ 51,130	£ 29,553

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.