

Registered Company number: 5187302

Registered Charity number: 1108178

Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 31 August 2021
for

DANDELIONS COMMUNITY PRE-SCHOOL

Dandelions Community Pre-School

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For the Year Ended 31 August 2021

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Dandelions Community Pre-School
Report of the Trustees
for the Year Ended 31 August 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2021.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Pre-school are to enhance the development and education of children primarily under statutory school age. We aim to offer appropriate play, education and care facilities to all children regardless of race, culture, religion and means of ability.

Close attention is given to regular reviews of the curriculum to ensure the level and contents of education provided are appropriate and effective.

Dandelions are striving to achieve successful relationships with parents.

Social Investments

The charity's activities benefit the public by enhancing the development and education of pre-school children. The Trustees have considered that this complies with the Charities Commission guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Review of Activities

This year has been a challenge both financially and operationally with many changes occurring. In May 2021 we appointed a new manager, Joseph Fuller to the setting. The committee is looking forward to seeing the pre-school develop under his leadership.

Operationally we implemented the new admissions procedure, which has proved successful for the setting.

To further improve the financial standing, we took the decision for our 3-4 year old focus groups and sessions to be changed (from an exclusive session) from the start of the new academic year. The last session for this was in July 2021, with Thursday currently our busiest day within the setting.

July also saw an exciting development take place in our outside area, with a new permanent slide and climbing frame being installed. A previously unused area has also been opened up, which has seen our space double in size and made safer for the long term future of the setting.

Tapestry continues to provide the parents with an online record of how their child has been developing during their time at the pre-school. We look to further enhance our relationships with parents through this platform, which may help bridge the gap from missing parent sessions due to COVID.

Our open day had to be cancelled but we have been running Stay and Play sessions in the new autumn term to help with parent partnership. A virtual tour and website updates are all planned for the near future, but we continue with our regular newsletters and community news articles.

Fundraising

Fundraising continues to be an area of focus for the committee but was significantly impeded due to the COVID-19 pandemic. However, we did have successes with funds raised for the outside area improvements.

Investment

The charity's surplus funds are continuously reviewed for long term investment and allocated to future requirements eg. Future Liabilities. Currently, funds which are not immediately required are held on bank deposit.

Business Management and Development

The Pre-school continues to provide and encourage staff to increase their qualification levels by attending various courses. We aim for all staff at the pre-school to be either fully qualified or working towards gaining qualifications.

FINANCIAL REVIEW

Reserves Policy

The Directors have reviewed the reserves policy whereby the designated funds committed should be sufficient to meet the liabilities and administrative costs for the period of at least three months. The level of reserves at the year end were in line with that policy.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee as defined by the Companies Act 2006. The articles define the organisation's charitable objectives, composition of its Board of Trustees and the rules under which it is managed and operates.

Advantage has been taken of Section 30 of the companies Act 1985 exempting the company from the requirements to show Limited within its name.

In the event of the company being wound up, members may be required to contribute a maximum of £1 towards the company assets.

Recruitment and Appointment of Trustees

The committee comprises three officers; a Chair, a Secretary and a Treasurer. No less than 2 or more than 9 elected members and no more than 3 co-opted members. All voting

members can stand for election and are elected in accordance with the Articles of Association and the Committee Officers appointed at the AGM. These members then become the company directors and charity trustees of Dandelions.

The directors of the charitable company (the charity) are its trustees for the purposes of charity law.

Induction and Training of Trustees

Trustees are inducted by informal conversation with the manager Joseph Fuller and any available Trustees at the time.

Organisational Structure

The Charity is run by the Board of Trustees and they meet on a school termly basis; it is they who take responsibility for the strategic planning and monitoring of the work of the charity. The Manager and the Chair work closely together to ensure the successful running of the charity and will meet on a more regular basis.

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

| | |
|------------------|--------------------------------|
| Leah Chamberlain | Chair Since November 2020 |
| Irene McGuire | Vice Chair Since November 2020 |
| Sarah Wiles | Secretary Since November 2019 |
| Jenni Webb | Treasurer Since November 2020 |
| Jaspreet Samra | Since November 2020 |

REGISTERED COMPANY NUMBER: 5187302

REGISTERED CHARITY NUMBER: 1108178

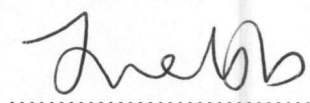
PRINCIPAL ADDRESS AND REGISTERED OFFICE:

Dandelions Community Pre-School
Danebury Road
Basingstoke
Hampshire
RG22 4US

The Annual Report was approved by the Trustees of the charity on18/11/2021..... and signed on its behalf by:


.....

Sarah Wiles - Secretary


.....

Jenni Webb – Treasurer

Independent examiner's report to the trustees of Dandelions Pre-school Charitable Company ('theCompany')
Charity no: 1108178 Company no:5187302

I report to the charity trustees on my examination of the accounts of the Company for the yearended 31" August 2021.

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 theCompanies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's accounts 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 material matters have come to my attention inconnection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Company as required by section 386of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements concerning of section 396of 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 preparing their accounts in accordance with the Financial Reporting Standard applicablein the UK and 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 to enable a proper understanding of the accounts to be reached,

V.Digwa

V.Digwa

On behalf of Taxsense Accountants Ltd

203 West Street

Fareham

Hampshire

PO16 0EN

25th March 2022

Dandelions Community Pre-School
Statement of Financial Activities
For the 12 month period ended 31 August 2021

| | | Unrestricted Funds | Restricted Funds | Total Funds 2021 | Total Funds 2020 |
|-----------------------------------------------|------|-----------------------|---------------------|---------------------|---------------------|
| | Note | £ | £ | £ | £ |
| INCOMING RESOURCES | | | | | |
| Incoming resources from generated funds | | | | | |
| Voluntary income | 2 | - | - | - | - |
| Activities for generating funds | 3 | 3,640 | - | 3,640 | 5,177 |
| Investment income | 4 | 5 | - | 5 | 87 |
| Incoming resources from charitable activities | 5 | <u>127,114</u> | <u>-</u> | <u>127,114</u> | <u>101,923</u> |
| TOTAL INCOMING RESOURCES | | 130,759 | - | 130,759 | 107,188 |
| RESOURCES EXPENDED | | | | | |
| Costs of generating funds | | | | | |
| Fundraising trading costs | 6 | 146 | - | 146 | 0 |
| Charitable activities | 7 | 129,673 | - | 129,673 | 142,525 |
| Governance costs | 8 | <u>17,070</u> | <u>-</u> | <u>17,070</u> | <u>8,924</u> |
| TOTAL RESOURCES EXPENDED | | 146,889 | - | 146,889 | 151,449 |
| NET INCOMING RESOURCES | | -16,130 | - | -16,130 | -44,261 |
| RECONCILIATION OF FUNDS | | 0 | - | 0 | 0 |
| Total funds brought forward | | 54,352 | - | 54,352 | 54,352 |
| TOTAL FUNDS CARRIED FORWARD | | 38,222 | - | 38,222 | 10,091 |

Dandelions Community Pre-School

Balance Sheet as at 31 August 2021

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ | Total Funds 2020 £ |
|-------------------------------------|------|----------------------------|--------------------------|--------------------------|--------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | | <u>8,088</u> | <u>-</u> | <u>8,088</u> | <u>6,107</u> |
| | | - | - | - | - |
| CURRENT ASSETS | | | | | |
| Stock | | - | - | - | - |
| Debtors | 11 | 1,395 | - | 1,395 | 870 |
| Cash at bank and in hand | 12 | <u>31,743</u> | <u>-</u> | <u>31,743</u> | <u>48,671</u> |
| | | 33,138 | - | 33,138 | 49,541 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 13 | <u>3,004</u> | <u>-</u> | <u>3,004</u> | <u>1,296</u> |
| NET ASSETS | | <u>38,222</u> | <u>-</u> | <u>38,222</u> | <u>54,352</u> |
| FUNDS | | | | | |
| Unrestricted funds | | 11,222 | - | 11,222 | 14,352 |
| Designated Funds | | 27,000 | - | 27,000 | 40,000 |
| Restricted Funds | 14 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL FUNDS | | <u>38,222</u> | <u>-</u> | <u>38,222</u> | <u>54,352</u> |

Dandelions Community Pre-School

Balance Sheet continued

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The directors have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

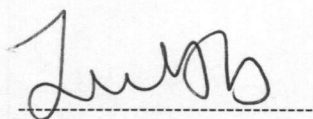
The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Signature

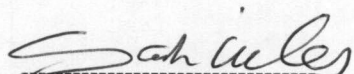
Print Name

Date of Approval



JENNI WEBB

18/11/2021



SARAH WILES

18/11/2021

Notes to the Financial Statements for the year ended 31 August 2021

1 ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

b) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

c) Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to that category.

d) Costs of generating funds

Costs of generating funds comprise of the costs of trading for fundraising purposes.

e) Charitable Activities

Charitable expenditure comprise of those costs incurred by the charity in the delivery of it's activities and services to it's beneficiaries. It includes both costs that can be directly attributed to such activities and those costs of an indirect nature necessary to support them.

f) Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner fees.

g) Tangible assets

The policy is to capitalise all such expenditure in excess of £500.

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

| Asset Class | Depreciation method and rate | |
|-------------------------|------------------------------|---------------|
| Play activity equipment | 20% | straight line |
| Playground surfacing | 20% | straight line |

h) The charity is exempt from corporation tax on it's charitable activities.

i) Fund accounting

The general funds of the charity are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds which have been set aside by the directors for particular purposes.

j) Cash flow statement

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

k) Pension costs and other post-retirement benefits

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

Dandelions Community Pre-School

Notes to the Financial Statements for the year ended 31 August 2021

2 VOLUNTARY INCOME

| | 2021 | 2020 |
|-------------------------|----------|----------|
| | £ | £ |
| Donations | - | - |
| Grants | - | - |
| Gift Aid | - | - |
| St Mark's Cluster Group | - | - |
| | <u>0</u> | <u>0</u> |

3 ACTIVITIES FOR GENERATING FUNDS

| | | |
|--------------------|--------------|------------|
| Fundraising Events | 3,140 | 831 |
| Uniform Sales | - | - |
| Book Carrier Sales | - | - |
| Book Club | - | - |
| Photos | - | - |
| | <u>3,140</u> | <u>831</u> |

4 INVESTMENT INCOME

| | | |
|------------------------|----------|-----------|
| Bank Interest Received | <u>5</u> | <u>87</u> |
|------------------------|----------|-----------|

5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

| | | |
|----------------|----------------|----------------|
| HCC Funding | 107,675 | 87,722 |
| Fees | 18,934 | 13,721 |
| Admin Fees | 505 | 480 |
| Trips & Events | - | - |
| Other Income | 500 | 4,346 |
| | <u>127,614</u> | <u>106,270</u> |

6 FUNDRAISING TRADING COSTS

| | | |
|--------------------|------------|----------|
| Fundraising Events | 146 | - |
| Children's Uniform | - | - |
| Book Carriers | - | - |
| Book Club | - | - |
| Photos | - | - |
| | <u>146</u> | <u>0</u> |

Dandelions Community Pre-School

Notes to the Financial Statements for the year ended 31 August 2021

| 7 | CHARITABLE ACTIVITIES | 2021 | 2020 |
|---|-------------------------|----------------|----------------|
| | | £ | £ |
| | Children's Activities | - | 211 |
| | Milk | - | 10 |
| | Toys | - | 22 |
| | Rent | 6,883 | 8,865 |
| | Admin | 582 | 571 |
| | Postage & Carriage | 39 | 74 |
| | Telephone | 1,263 | 1,732 |
| | Repairs & Maintenance | 1,175 | - |
| | Cleaning | 521 | 2,149 |
| | Books | - | 13 |
| | Equipment | 2,253 | 530 |
| | Consumables | 2,671 | 2,378 |
| | Insurance | 995 | 871 |
| | Licences & Subscription | 415 | 1,128 |
| | Staff Uniform | 224 | 147 |
| | Training | 335 | 842 |
| | Gifts | 379 | 116 |
| | Computer Costs | 1,847 | 1,481 |
| | Wages | 97,711 | 110,799 |
| | Redundancy/Ex Gratia | 6,885 | 2,619 |
| | Social Security | - | 2,089 |
| | Pension | 2,563 | 2,453 |
| | Recruitment | 209 | 8 |
| | Advertising | 59 | - |
| | Bad Debt Written Off | - | 726 |
| | Depreciation | 2,632 | 2,555 |
| | Other Expenditure | 31 | 135 |
| | | <u>129,673</u> | <u>142,525</u> |

8 GOVERNANCE COSTS

| | | |
|------------------|---------------|--------------|
| Consultancy Fees | 9,180 | 956 |
| Statutory Fees | - | 118 |
| Accountancy Fees | 7,890 | 7,850 |
| | <u>17,070</u> | <u>8,924</u> |

Notes to the Financial Statements for the year ended 31 August 2021

9 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2021.

TRUSTEES' EXPENSES

There were not any trustees' expenses paid for the period ended 31 August 2021.

10 STAFF COSTS

| | 2021 | 2020 |
|------------------------|----------------|----------------|
| | £ | £ |
| Wages and Salaries | 97,711 | 110,799 |
| Redundancies/Ex Gratia | 6,885 | 2,619 |
| Social Security Costs | 0 | 2,089 |
| Pension Costs | 2,563 | 2,453 |
| | <u>107,159</u> | <u>117,960</u> |

No employees received remuneration in excess of £60,000 per annum.

11 DEBTORS

| | | |
|----------------|--------------|------------|
| Trade Debtors | 0 | -8 |
| Prepayments | 93 | 92 |
| Sundry Debtors | 1,303 | 786 |
| | <u>1,395</u> | <u>870</u> |

12 CASH AT BANK AND IN HAND

| | | |
|----------------------|---------------|---------------|
| Bank Current Account | 5,532 | 2,302 |
| Bank Deposit Account | 26,093 | 45,088 |
| Cash In Hand | 117 | 1,281 |
| | <u>31,743</u> | <u>48,671</u> |

13 CREDITORS

| | | |
|-------------------|--------------|--------------|
| Trade Creditors | 946 | 239 |
| Accruals | 1,503 | 660 |
| Tax & NI Creditor | - | - |
| Pension Fund | 554 | 396 |
| | <u>3,004</u> | <u>1,295</u> |

Dandelions Community Pre-School

Notes to the Financial Statements for the year ended 31 August 2021

14 RESTRICTED INCOME FUNDS

Movement of funds

| Fund Names | Fund Balances b/f £ | Incoming Resources | Outgoing Resources £ | Transfers £ | Fund Balances c/f £ |
|-------------------|----------------------------------------|-------------------------------|-------------------------------------|------------------------|----------------------------------------|
| Cluster Group | - | - | - | - | - |

15 UNRESTRICTED FUNDS

Movement of Funds

| | | | | | |
|--------------------|---------------|----------------|-----------------|----------|---------------|
| General Fund | 14,352 | 130,759 | -146,889 | 13,000 | 11,222 |
| Designated Funds | | | | | |
| Future Liabilities | 40,000 | - | - | - 13,000 | 27,000 |
| Garden Maintenance | 0 | - | - | - | 0 |
| Prospectus | 0 | - | - | - | 0 |
| Training | 0 | - | - | - | 0 |
| Expansion | 0 | - | - | - | 0 |
| Technology | 0 | - | - | - | 0 |
| | <u>54,352</u> | <u>130,759</u> | <u>-146,889</u> | <u>0</u> | <u>38,222</u> |