

Registered Company number: 5187302
Registered Charity number: 1108178

Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 31 August 2022
for

DANDELIONS COMMUNITY PRE-SCHOOL

Dandelions Community Pre-School**Contents of the Financial Statements**
For the Year Ended 31 August 2022

	<u>Page</u>
Report of the Trustees	3 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 - 9
Notes to the Financial Statements	10 - 14

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	<u>Page</u>
Report of the Trustees	3 - 5
Independent Examiner's Report	6
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Balance Sheet	8 - 9
Notes to the Financial Statements	10 - 14

Dandelions Community Pre-School
Report of the Trustees
for the Year Ended 31 August 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2022.

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 is 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 an exciting year for Dandelions with the start to the academic year seeing us open with a fresh new look. It is with heartfelt thanks and gratitude to the committee (a combination of last years and the present members) that Dandelions was able to be redecorated. Both inside the setting and the refreshed outside area were given a spruce up, ready for the year ahead.

Continuing along the lines of progress and change, September 21 saw the introduction of the new EYFS curriculum. The children have been thriving and enjoying their play with new open ended resources and lots of loose parts as well as real world items in all their learning opportunities.

Unfortunately the start to September 2021 also saw the setting challenged by Covid. We had a number of staff test positive as well as children and were in a difficult situation with guidance changes, vaccination programme roll outs, and trying to continue through the pandemic with minimal disruption to the children. Thank you to all the staff and parents for your understanding and patience at that time; as a small preschool we were immeasurably challenged, but continued to do the best for all of our children.

After the Christmas break we took on an unexpected search for a new manager. This task, having only taken place less than 10 months prior, was an incredibly busy and strenuous time for the committee. Thank you again to those parents who supported and aided the committee in their duties. In February 2022 the committee announced our appointment of Kelli-Ann as our new manager. The committee is looking forward to seeing the pre-school develop under her leadership.

Operationally we were still challenged with staffing levels and recurring financial challenges from the past 3 years. This year, the committee has introduced some new policies to the setting in order to make some financial improvements, with the aim of giving the setting a future of financial stability. The changes have been well received by the parents.

Staffing levels and building a strong team of staff for the setting has been an area of focus for the committee, at a time where the childcare profession has faced industry wide shortages.

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 and with our Stay and Play sessions along with our regular newsletters and community news articles.

Fundraising

As a charity, fundraising is always an area for the committee to take on. We have had fun getting creative with plans and ideas during the pandemic and the past year has seen many successful fundraising events, including the summer fayre and community summer festival, two big events which were cancelled in the pandemic.

Our jubilee festivities saw our biggest achievements in our first open event since the restrictions were lifted, allowing parents to come and join in with a picnic and jubilee themed fun with their children.

Investment

The charity's surplus funds are continuously reviewed for long term investment and allocated to future requirements eg. Future Liabilities. Currently, any 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 Kelli-Ann Rushton 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

Jenni Webb	Chair since November 2021 (previously Treasurer)
Natasha Southwell	Secretary since November 2021
Clifford Little	Treasurer since November 2021, resigned June 2022
Sarah Wiles	Since November 2019 (previously Secretary)
Jaspreet Samra	Since November 2020
Luke Simmonds	Since November 2021
Natasha Simmonds	Since November 2021

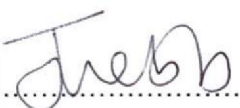
REGISTERED COMPANY NUMBER: 5187302

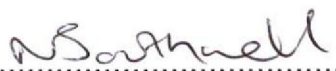
REGISTERED CHARITY NUMBER: 1108178

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 on 22 Nov 22 and signed on its behalf by:


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Jenni Webb - Chairperson

Natasha Southwell – Secretary

Independent examiner's report to the trustees of Dandelions Pre-school Charitable Company ('the Company')

Charity no: 1108178 Company no: 5187302

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

Responsibilities and basis of report:

As the charity's trustees of the Company (and also it's 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 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) if the 2011 act.

Independent examiner's statement:

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

1. Accounting records were not kept in respect of the 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 concerning 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 preparing their accounts in accordance with the Financial Reporting applicable in 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.

Robert Allan



On behalf of Taxsense Accountants Limited

203 West Street
Fareham
Hampshire
PO16 0EN

2nd February 2023

Dandelions Community Pre-School**Statement of Financial Activities****For the 12 month period ended 31 August 2022**

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Activities for generating funds	3	1,578	-	1,578	3,640
Investment income	4	15	-	15	5
Incoming resources from charitable activities	5	129,861	-	129,861	127,114
TOTAL INCOMING RESOURCES		131,453	-	131,453	130,759
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading costs	6	25	-	25	146
Charitable activities	7	107,584	-	107,584	129,673
Governance costs	8	10,528	-	10,528	17,070
TOTAL RESOURCES EXPENDED		118,137	-	118,137	146,889
NET INCOMING RESOURCES		13,316	-	13,316	-16,130
RECONCILIATION OF FUNDS		0	-	0	0
Total funds brought forward		38,222	-	38,222	38,222
TOTAL FUNDS CARRIED FORWARD		51,538	-	51,538	22,092

Dandelions Community Pre-School**Balance Sheet as at 31 August 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets		<u>4,610</u>	<u>-</u>	<u>4,610</u>	<u>8,088</u>
		-	-	-	-
CURRENT ASSETS					
Stock		-	-	-	-
Debtors	11	1,519	-	1,519	1,395
Current bank and in hand	12	<u>46,918</u>	<u>-</u>	<u>46,918</u>	<u>31,743</u>
		48,437	-	48,437	33,138
CREDITORS					
Amounts falling due within one year	13	<u>1,509</u>	<u>-</u>	<u>1,509</u>	<u>3,004</u>
NET ASSETS		<u>51,538</u>	<u>-</u>	<u>51,538</u>	<u>38,222</u>
FUNDS					
Unrestricted funds		24,538	-	24,538	11,222
Designated Funds		27,000	-	27,000	27,000
Restricted Funds	14	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS		<u>51,538</u>	<u>-</u>	<u>51,538</u>	<u>38,222</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 2022.

The directors have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

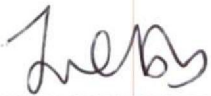
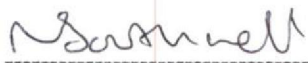
The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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
22/11/22

NATASHA SOUTHWELL
22/11/22

Dandelions Community Pre-School**Notes to the Financial Statements for the year ended 31 August 2022****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 2022****2 VOLUNTARY INCOME**

	2022	2021
	£	£
Donations	-	-
Grants	-	-
Gift Aid	-	-
St Mark's Cluster Group	-	-
	<u>0</u>	<u>0</u>

3 ACTIVITIES FOR GENERATING FUNDS

Fundraising Events	1,578	3,140
Uniform Sales	-	-
Book Carrier Sales	-	-
Book Club	-	-
Photos	-	-
	<u>1,578</u>	<u>3,140</u>

4 INVESTMENT INCOME

Bank Interest Received	<u>15</u>	<u>5</u>
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5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

HCC Funding	107,049	107,675
Fees	22,462	18,934
Admin Fees	350	505
Trips & Events	-	-
Other Income	-	500
	<u>129,861</u>	<u>127,614</u>

6 FUNDRAISING TRADING COSTS

Fundraising Events	25	146
Children's Uniform	-	-
Book Carriers	-	-
Book Club	-	-
Photos	-	-
	<u>25</u>	<u>146</u>

Dandelions Community Pre-School**Notes to the Financial Statements for the year ended 31 August 2022**

7 CHARITABLE ACTIVITIES	2022	2021
	£	£
Children's Activities	-	-
Milk	-	-
Toys	-	-
Rent	8,268	6,883
Admin	725	582
Postage & Carriage	0	39
Telephone	1,494	1,263
Repairs & Maintenance	30	1,175
Cleaning	616	521
Books	-	-
Equipment	1,385	2,253
Consumables	2,955	2,671
Insurance	1,007	995
Licences & Subscription	431	415
Staff Uniform	-	224
Training	1,025	335
Gifts	49	379
Computer Costs	1,243	1,847
Wages	81,635	97,711
Redundancy/Ex Gratia	-	6,885
Social Security	-	-
Pension	2,192	2,563
Recruitment	953	209
Advertising	-	59
Bank Charges	50	-
Bad Debt Written Off	48	-
Depreciation	3,478	2,632
Other Expenditure	-	31
	<u>107,584</u>	<u>129,673</u>

8 GOVERNANCE COSTS

Consultancy Fees	2,733	9,180
Statutory Fees	-	-
Accountancy Fees	7,795	7,890
	<u>10,528</u>	<u>17,070</u>

Dandelions Community Pre-School**Notes to the Financial Statements for the year ended 31 August 2022****9 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 August 2022.

TRUSTEES' EXPENSES

There were not any trustees' expenses paid for the period ended 31 August 2022.

10 STAFF COSTS

	2022	2021
	£	£
Wages and Salaries	81,635	97,711
Redundancies/Ex Gratia	-	6,885
Social Security Costs	-	-
Pension Costs	2,192	2,563
	<u>83,827</u>	<u>107,159</u>

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

11 DEBTORS

Trade Debtors	-	-
Prepayments	96	93
Sundry Debtors	1,423	1,303
	<u>1,519</u>	<u>1,395</u>

12 CASH AT BANK AND IN HAND

Bank Current Account	6,811	5,532
Bank Deposit Account	40,108	26,093
Cash In Hand	-	117
	<u>46,918</u>	<u>31,743</u>

13 CREDITORS

Trade Creditors	405	946
Trade Debtors Prepaid	68	-
Accruals	688	1,503
Tax & NI Creditor	-	-
Pension Fund	349	554
	<u>1,509</u>	<u>3,004</u>

Dandelions Community Pre-School**Notes to the Financial Statements for the year ended 31 August 2022****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	11,222	131,453	-118,137	-	24,538
Designated Funds					
Future Liabilities	27,000	-	-	-	27,000
Garden Maintenance	0	-	-	-	0
Prospectus	0	-	-	-	0
Training	0	-	-	-	0
Expansion	0	-	-	-	0
Technology	0	-	-	-	0
	<u>38,222</u>	<u>131,453</u>	<u>-118,137</u>	<u>0</u>	<u>51,538</u>



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Document Signers

Scan/Click the QR Code to view signature information

Name	<u>Jenni Webb</u>
Email	jenni.we66@gmail.com
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