

Registered Company number: 5187302

Registered Charity number: 1108178

Report of the Trustees and
Unaudited Financial Statements
For the year ended 31 August 2023
For

DANDELIONS COMMUNITY PRE-SCHOOL

Dandelions Community Pre-School

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For the year ended 31 August 2023

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Natasha Southwell	Chair since November 2022
Joellie Gregory	Treasurer since November 2022
Holly Masters	Secretary since November 2022
Simone Nel	Member since November 2022
Raegan Baylie	Member since November 2022

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 22/11/2023, and signed on its behalf by:

NSamwell

Natasha Southwell – Chairperson

J. Gregory

Joellie Gregory - Treasurer

Dandelions Community Pre-School
Report of the Trustees
For the Year Ended 31 August 2023.

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 2023.

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 Achievements

This year has been an exciting year for Dandelions with the start to the academic year seeing us introduce outside agencies such as sports for kids to give the children a new focus and source of fun and fitness. We have also been able to provide new resources and equipment for the garden including our outside music station.

Operationally we have been challenged with staffing levels and although this is an industry wide short fall we have been able to maintain our outstanding care and operational obligations to keep Dandelions running as normal.

This year, the committee has introduced some new policies to the setting in order to make some of the policies more up to date and relevant. The changes have been well received by the parents, and staff alike, even small changes such as updating the allergy policy or having the pre-existing injury form readily available outside saves time for both parents and staff.

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 year and the past year has seen many successful fundraising events, including the summer fayre and community summer festival, not to mention the activities for the Kings Coronation, along with our Christmas hamper raffle.

Investment

The charity's surplus funds are continuously reviewed for long term investment and allocated to future requirements e.g. 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 levels 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 4 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.

**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 year-ended 31st August 2023.

Responsibilities and basis of the 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.

Callum Hunt



On behalf of Taxesense Accountants Limited

203 West Street

Fareham

Hampshire

PO16 0EN

13th March 2024

Dandelions Community Pre-School
Statement of Financial Activities
For the 12 month period ended 31 August 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Activities for generating funds	3	1,239	-	1,239	1,578
Investment income	4	887	-	887	15
Incoming resources from charitable activities	5	171,976	-	171,976	129,861
TOTAL INCOMING RESOURCES		174,102	-	174,102	131,453
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading costs	6	0	-	0	25
Charitable activities	7	125,298	-	125,298	107,584
Governance costs	8	8,067	-	8,067	10,528
TOTAL RESOURCES EXPENDED		133,365	-	133,365	118,137
NET INCOMING RESOURCES		40,736	-	40,736	13,316
RECONCILIATION OF FUNDS		0	-	0	0
Total funds brought forward		51,538	-	51,538	51,538
TOTAL FUNDS CARRIED FORWARD		92,274	-	92,274	64,854

Dandelions Community Pre-School

Balance Sheet as at 31 August 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets		<u>2,654</u>	<u>-</u>	<u>2,654</u>	<u>4,610</u>
		-	-	-	-
CURRENT ASSETS					
Stock		-	-	-	-
Debtors	11	101	-	101	1,519
Cash at bank and in hand	12	<u>91,389</u>	<u>-</u>	<u>91,389</u>	<u>46,918</u>
		91,491	-	91,491	48,437
CREDITORS					
Amounts falling due within one year	13	<u>1,870</u>	<u>-</u>	<u>1,870</u>	<u>1,509</u>
NET ASSETS		<u>92,275</u>	<u>-</u>	<u>92,275</u>	<u>51,538</u>
FUNDS					
Unrestricted funds		59,275	-	59,275	11,222
Designated Funds		33,000	-	33,000	27,000
Restricted Funds	14	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS		<u>92,275</u>	<u>-</u>	<u>92,275</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 2023.

The directors have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2023 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

J Gregory

Joellie Gregory

22.11.23

NSouthwell

NATASHA SOUTHWELL

22.11.2023

Notes to the Financial Statements for the year ended 31 August 2023

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 its activities and services to its 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 its 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 2023

2 VOLUNTARY INCOME

	2023	2022
	£	£
Donations	-	-
Grants	-	-
Gift Aid	-	-
St Mark's Cluster Group	-	-
	<u>0</u>	<u>0</u>

3 ACTIVITIES FOR GENERATING FUNDS

Fundraising Events	1,239	1,578
Uniform Sales	-	-
Book Carrier Sales	-	-
Book Club	-	-
Photos	-	-
	<u>1,239</u>	<u>1,578</u>

4 INVESTMENT INCOME

Bank Interest Received	<u>887</u>	<u>15</u>
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5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

HCC Funding	132,423	107,049
Fees	38,239	22,462
Admin Fees	815	350
Trips & Events	-	-
Other Income	500	-
	<u>171,976</u>	<u>129,861</u>

6 FUNDRAISING TRADING COSTS

Fundraising Events	-	25
Children's Uniform	-	-
Book Carriers	-	-
Book Club	-	-
Photos	-	-
	<u>0</u>	<u>25</u>

Dandelions Community Pre-School

Notes to the Financial Statements for the year ended 31 August 2023

7	CHARITABLE ACTIVITIES	2023	2022
	£	£	
Children's Activities	600	-	
Milk	-	-	
Toys	-	-	
Rent	9,736	8,268	
Admin	779	725	
Postage & Carriage	56	-	
Telephone	1,376	1,494	
Repairs & Maintenance	-	30	
Cleaning	851	616	
Books	-	-	
Equipment	3,832	1,385	
Consumables	4,628	2,955	
Insurance	1,037	1,007	
Licences & Subscription	676	431	
Staff Uniform	-	-	
Training	1,348	1,025	
Gifts	675	49	
Computer Costs	1,013	1,243	
Wages	95,017	81,635	
Redundancy/Ex Gratia	-	-	
Social Security	-	-	
Pension	1,325	2,192	
Recruitment	273	953	
Advertising	-	-	
Bank Charges	74	50	
Bad Debt Written Off	-	48	
Depreciation	1,956	3,478	
Other Expenditure	46	-	
	125,298	107,584	
8	GOVERNANCE COSTS		
Consultancy Fees	-	2,733	
Statutory Fees	13	-	
Accountancy Fees	8,054	7,795	
	8,067	10,528	

Dandelions Community Pre-School

Notes to the Financial Statements for the year ended 31 August 2023

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

	2023	2022
	£	£
Wages and Salaries	95,017	81,635
Redundancies/Ex Gratia	-	-
Social Security Costs	-	-
Pension Costs	1,325	2,192
	<u>96,342</u>	<u>83,827</u>

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

11 DEBTORS

Trade Debtors	-	-
Prepayments	101	96
Sundry Debtors	-	1,423
	<u>101</u>	<u>1,519</u>

12 CASH AT BANK AND IN HAND

Bank Current Account	4,395	6,811
Bank Deposit Account	86,994	40,108
Cash In Hand	-	-
	<u>91,389</u>	<u>46,918</u>

13 CREDITORS

Trade Creditors	638	405
Trade Debtors Prepaid	0	68
Accruals	756	688
Tax & NI Creditor	-	-
Pension Fund	476	349
	<u>1,870</u>	<u>1,509</u>

Dandelions Community Pre-School

Notes to the Financial Statements for the year ended 31 August 2023

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	24,538	174,102	-133,365	- 6,000	59,274
Designated Funds					
Future Liabilities	27,000	-	-	6,000	33,000
Garden Maintenance	0	-	-	-	0
Prospectus	0	-	-	-	0
Training	0	-	-	-	0
Expansion	0	-	-	-	0
Technology	0	-	-	-	0
	<u>51,538</u>	<u>174,102</u>	<u>-133,365</u>	<u>0</u>	<u>92,274</u>