

Independent examiner's report to the trustees of Dandelions Pre-school 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 2024.

Responsibilities and basis of the report:

As the charity's trustees of the Company (and also it's directors for the purpose of company law) you are responsible for the preparation of the accounts in accordance with the requirement 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 the 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.

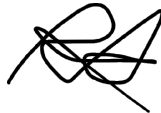
Independent examiner's statement:

I have completed my examination. I confirm that no material matters have come to my attention 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 requirement 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 Taxesense Accountants Limited

203 West Street
Fareham
Hampshire
PO16 0EN

26th June 2025

Registered Company number: 5187302

Registered Charity number: 1108178

Report of the Trustees and
Unaudited Financial Statements
For the year ended 31 August 2024
For

DANDELIONS COMMUNITY PRE-SCHOOL

Dandelions Community Pre-School

Contents of the Financial Statements

For the year ended 31 August 2024

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Natasha Southwell	Chair since November 2022
Zoe Southcott	Treasurer since November 2023
Joellie Gregory	Secretary since November 2023
Simone Nel	Member since November 2022
Raegan Baylie	Member since November 2022
Cara Mills	Member since November 2023

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, and signed on its behalf by:


.....

Natasha Southwell – Chairperson


.....

Zoe Southcott - 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 full throughout the year and introducing new outside agencies such as Relax Kids and Boogie Mites to give the children a new focus and source of fun. We have been fortunate to be able to visit the farm at St Marks and have built a relationship with the local care home Dashwood Manor which has seen us partake in scarecrow making and carol singing with the residents. We have also been able to provide new resources and equipment for both the inside our new quiet corner for our younger children that require a nap or any child that needs a quiet space and the garden including our new retractable fences to allow outside play in the event of bad weather, a reading den and construction zone, plants and vegetables to name a few.

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 including changes to facilitate children from the age of 2 years. The changes have been well received by the parents, and staff alike, even small changes such as updating the allergy policy or a new policy for off-site outings.

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 fun day, summer fayre and 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. In doing so we have been awarded Millie's Mark which shows we have gone above and beyond in our paediatric first aid.

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. This policy is now under review and a new policy will be implemented for the next financial year.

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 and no more than 9 elected members with no more than 3 co-opted members. All voting members can stand for 10 elections 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. Training will be given in line with our policies.

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 Company
(‘theCompany’)**

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Robert Allan



On behalf of Taxsense Accountants Limited

203 West Street
Fareham
Hampshire
PO16 0EN

10th December 2024

Dandelions Community Pre-School
Statement of Financial Activities
For the 12 month period ended 31 August 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Activities for generating funds	3	1,384	-	1,384	1,239
Investment income	4	2,230	-	2,230	887
Incoming resources from charitable activities	5	<u>187,390</u>	<u>-</u>	<u>187,390</u>	<u>171,976</u>
TOTAL INCOMING RESOURCES		191,004	-	191,004	174,102
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading costs	6	0	-	0	0
Charitable activities	7	150,053	-	150,053	125,298
Governance costs	8	<u>8,273</u>	<u>-</u>	<u>8,273</u>	<u>8,067</u>
TOTAL RESOURCES EXPENDED		<u>158,326</u>	<u>-</u>	<u>158,326</u>	<u>133,365</u>
NET INCOMING RESOURCES		32,678	-	<u>32,678</u>	40,736
RECONCILIATION OF FUNDS		0		0	0
Total funds brought forward		<u>92,275</u>	<u>-</u>	<u>92,275</u>	<u>92,275</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>124,952</u></u>	<u><u>-</u></u>	<u><u>124,952</u></u>	<u><u>133,011</u></u>

Dandelions Community Pre-School

Balance Sheet as at 31 August 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets		<u>1,731</u>	<u>-</u>	<u>1,731</u>	<u>2,654</u>
		-	-	-	-
CURRENT ASSETS					
Stock		-	-	-	-
Debtors	11	104	-	104	101
Cash at bank and in hand	12	<u>125,107</u>	<u>-</u>	<u>125,107</u>	<u>91,389</u>
		125,211	-	125,211	91,491
CREDITORS					
Amounts falling due within one year	13	<u>1,990</u>	<u>-</u>	<u>1,990</u>	<u>1,870</u>
NET ASSETS		<u>124,952</u>	<u>-</u>	<u>124,952</u>	<u>92,275</u>
FUNDS					
Unrestricted funds		82,952	-	82,952	59,275
Designated Funds		42,000	-	42,000	33,000
Restricted Funds	14	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS		<u>124,952</u>	<u>-</u>	<u>124,952</u>	<u>92,275</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 2024.

The directors have not required the charitable company to obtain an audit of it's 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
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Notes to the Financial Statements for the year ended 31 August 2024

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 2024

2 VOLUNTARY INCOME

	2024	2023
	£	£
Donations	-	-
Grants	-	-
Gift Aid	-	-
St Mark's Cluster Group	-	-
	<u>0</u>	<u>0</u>

3 ACTIVITIES FOR GENERATING FUNDS

Fundraising Events	1,384	1,239
Uniform Sales	-	-
Book Carrier Sales	-	-
Book Club	-	-
Photos	-	-
	<u>1,384</u>	<u>1,239</u>

4 INVESTMENT INCOME

Bank Interest Received	<u>2,230</u>	<u>887</u>
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5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

HCC Funding	149,150	132,423
Fees	36,884	38,239
Admin Fees	855	815
Trips & Events	-	-
Other Income	500	500
	<u>187,390</u>	<u>171,976</u>

6 FUNDRAISING TRADING COSTS

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

Dandelions Community Pre-School

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

7	CHARITABLE ACTIVITIES	2024	2023
		£	£
	Children's Activities	2,052	600
	Milk	-	-
	Toys	-	-
	Rent	9,736	9,736
	Admin	551	779
	Postage & Carriage	5	56
	Telephone	980	1,376
	Repairs & Maintenance	-	-
	Cleaning	823	851
	Books	-	-
	Equipment	5,947	3,832
	Consumables	4,352	4,628
	Insurance	1,087	1,037
	Licences & Subscription	928	676
	Staff Uniform	176	-
	Training	1,020	1,348
	Gifts/Staff Welfare/Refreshments	1,140	675
	Computer Costs	592	1,013
	Wages	116,728	95,017
	Redundancy/Ex Gratia	-	-
	Social Security	-	-
	Pension	2,576	1,325
	Recruitment	333	273
	Advertising	-	-
	Bank Charges	70	74
	Bad Debt Written Off	0	-
	Depreciation	923	1,956
	Other Expenditure	37	46
		<u>150,053</u>	<u>125,298</u>
8	GOVERNANCE COSTS		
	Consultancy Fees	-	-
	Statutory Fees	0	13
	Accountancy Fees	8,273	8,054
		<u>8,273</u>	<u>8,067</u>

Notes to the Financial Statements for the year ended 31 August 2024

9 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2024.

TRUSTEES' EXPENSES

There were not any trustees' expenses paid for the period ended 31 August 2024.

10 STAFF COSTS

	2024	2023
	£	£
Wages and Salaries	116,728	95,017
Redundancies/Ex Gratia	-	-
Social Security Costs	-	-
Pension Costs	2,576	1,325
	<u>119,304</u>	<u>96,342</u>

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

11 DEBTORS

Trade Debtors	-	-
Prepayments	104	101
Sundry Debtors	-	-
	<u>104</u>	<u>101</u>

12 CASH AT BANK AND IN HAND

Bank Current Account	6,883	4,395
Bank Deposit Account	118,224	86,994
Cash In Hand	-	-
	<u>125,107</u>	<u>91,389</u>

13 CREDITORS

Trade Creditors	45	638
Trade Debtors Prepaid	543	0
Accruals	756	756
Tax & NI Creditor	-	-
Pension Fund	646	476
	<u>1,990</u>	<u>1,870</u>

Dandelions Community Pre-School

Notes to the Financial Statements for the year ended 31 August 2024

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	59,274	191,004	-158,326	- 9,000	82,952
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Designated Funds

Future Liabilities	33,000	-	-	9,000	42,000
Garden Maintenance	0	-	-	-	0
Prospectus	0	-	-	-	0
Training	0	-	-	-	0
Expansion	0	-	-	-	0
Technology	0	-	-	-	0
	<u>92,274</u>	<u>191,004</u>	<u>-158,326</u>	<u>0</u>	<u>124,952</u>