

**Registered Company number: 5187302**

**Registered Charity number: 1108178**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**For the year ended 31 August 2025**  
**For**

**DANDELIONS COMMUNITY PRE-SCHOOL**

**Dandelions Community Pre-School**

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**For the year ended 31 August 2025**

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## REFERENCE AND ADMINISTRATIVE INFORMATION

### **Trustees**

Natasha Southwell	Chair since November 2022
Zoe Southcott	Treasurer since November 2023
Cara Mills	Secretary since November 2024
Simon	Member since November 2024
Stacey Alexander	Member since November 2022
Stacy Poynor	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 9.10.2025, and signed on its behalf by:

N Southwell

Natasha Southwell – Chairperson

Z Southcott

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 past year at Dandelions has been full of new and exciting additions to our indoor and outdoor play areas, including but not limited to, a permanent outside reading den and sensory garden as well as a water shed and storage that helps to promote independent play. We have continued to introduce 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.

Operationally we have been able to provide new training opportunities for the staff, including Word Aware, Autism, safeguarding, ELSA, Dingleys Promise – access to Noodle Now and Fit to Write We are also extremely proud of Kelli who has achieved her ELSA status. We have also introduced a school readiness program for the last term of the academic year as well as working with Portage on school transition. Our senior practitioners now evaluate teaching and our key workers have started to work in smaller groups.

Throughout the 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 the EYFS for children stating that the children must be in sight and hearing of a fully paediatric trained member of staff at

all times when eating. We are proud to say we have been accredited with Millies Mark again this year, confirming that all our staff are fully paediatric trained.

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.

## **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 4 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’)**

**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 2025.

**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  
28<sup>th</sup> May 2026

# Dandelions Community Pre-School

## Statement of Financial Activities

For the 12 month period ended 31 August 2025

		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
	Note				
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Voluntary income	2	-	-	-	-
Activities for generating funds	3	856	-	856	1,384
Investment income	4	2,269	-	2,269	2,230
Incoming resources from charitable activities	5	<u>204,001</u>	<u>-</u>	<u>204,001</u>	<u>187,390</u>
<b>TOTAL INCOMING RESOURCES</b>		<b>207,126</b>	<b>-</b>	<b>207,126</b>	<b>191,004</b>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds					
Fundraising trading costs	6	312	-	312	0
Charitable activities	7	177,102	-	177,102	150,053
Governance costs	8	<u>9,660</u>	<u>-</u>	<u>9,660</u>	<u>8,273</u>
<b>TOTAL RESOURCES EXPENDED</b>		<b>187,073</b>	<b>-</b>	<b>187,073</b>	<b>158,326</b>
<b>NET INCOMING RESOURCES</b>		<b>20,052</b>	<b>-</b>	<b>20,052</b>	<b>32,678</b>
<b>RECONCILIATION OF FUNDS</b>		<b>0</b>		<b>0</b>	<b>0</b>
<b>Total funds brought forward</b>		<b>124,952</b>	<b>-</b>	<b>124,952</b>	<b>92,275</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>145,005</b>	<b>-</b>	<b>145,005</b>	<b>124,952</b>





## Dandelions Community Pre-School

### Balance Sheet as at 31 August 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>FIXED ASSETS</b>					
Tangible assets		<u>808</u>	<u>-</u>	<u>808</u>	<u>1,731</u>
		-	-	-	-
<b>CURRENT ASSETS</b>					
Stock		-	-	-	-
Debtors	11	1,255	-	1,255	104
Cash at bank and in hand	12	<u>145,486</u>	<u>-</u>	<u>145,486</u>	<u>125,107</u>
		<b>146,741</b>	<b>-</b>	<b>146,741</b>	<b>125,211</b>
<b>CREDITORS</b>					
Amounts falling due within one year	13	<u>2,545</u>	<u>-</u>	<u>2,545</u>	<u>1,990</u>
<b>NET ASSETS</b>		<u><b>145,005</b></u>	<u><b>-</b></u>	<u><b>145,005</b></u>	<u><b>124,952</b></u>
<b>FUNDS</b>					
Unrestricted funds		95,005	-	95,005	82,952
Designated Funds		50,000	-	50,000	42,000
Restricted Funds	14	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>		<u><b>145,005</b></u>	<u><b>-</b></u>	<u><b>145,005</b></u>	<u><b>124,952</b></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 2025.

The directors have not required the charitable company to obtain an audit of it's financial statements for the year ended 31 August 2025 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 2025

**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:

<b>Asset Class</b>	<b>Depreciation method and rate</b>	
<b>Play activity equipment</b>	20%	straight line
<b>Playground surfacing</b>	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.





Notes to the Financial Statements for the year ended 31 August 2025

**2 VOLUNTARY INCOME**

	2025	2024
	£	£
Donations	-	-
Grants	-	-
Gift Aid	-	-
St Mark's Cluster Group	-	-
	<u>0</u>	<u>0</u>

**3 ACTIVITIES FOR GENERATING FUNDS**

Fundraising Events	856	1,384
Uniform Sales	-	-
Book Carrier Sales	-	-
Book Club	-	-
Photos	-	-
	<u>856</u>	<u>1,384</u>

**4 INVESTMENT INCOME**

Bank Interest Received	<u>2,269</u>	<u>2,230</u>
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**5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

HCC Funding	154,121	149,150
Fees	48,855	36,884
Admin Fees	525	855
Trips & Events	-	-
Other Income	500	500
	<u>204,001</u>	<u>187,390</u>

**6 FUNDRAISING TRADING COSTS**

Fundraising Events	312	-
Children's Uniform	-	-
Book Carriers	-	-
Book Club	-	-
Photos	-	-
	<u>312</u>	<u>0</u>



## Dandelions Community Pre-School

### Notes to the Financial Statements for the year ended 31 August 2025

<b>7</b>	<b>CHARITABLE ACTIVITIES</b>	<b>2025</b>	<b>2024</b>
		£	£
	Children's Activities	3,214	2,052
	Milk	-	-
	Toys	-	-
	Rent	9,736	9,736
	Admin	1,115	551
	Postage & Carriage	12	5
	Telephone	1,011	980
	Repairs & Maintenance	336	-
	Cleaning	1,087	823
	Books	-	-
	Equipment	6,588	5,947
	Consumables	4,619	4,352
	Insurance	1,666	1,087
	Licences & Subscription	1,395	928
	Staff Uniform	-	176
	Training	1,499	1,020
	Gifts/Staff Welfare/Refreshments	1,246	1,140
	Computer Costs	156	592
	Wages	138,027	116,728
	Redundancy/Ex Gratia	-	-
	Social Security	311	-
	Pension	3,449	2,576
	Recruitment	584	333
	Advertising	-	-
	Bank Charges	64	70
	Bad Debt Written Off	- 6	0
	Depreciation	923	923
	Other Expenditure	69	37
		<u>177,102</u>	<u>150,053</u>
<b>8</b>	<b>GOVERNANCE COSTS</b>		
	Consultancy Fees	-	-
	Statutory Fees	0	0
	Accountancy Fees	9,660	8,273
		<u>9,660</u>	<u>8,273</u>



Notes to the Financial Statements for the year ended 31 August 2025

**9 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 August 2025.

**TRUSTEES' EXPENSES**

There were not any trustees' expenses paid for the period ended 31 August 2025.

**10 STAFF COSTS**

	<b>2025</b>	<b>2024</b>
	£	£
Wages and Salaries	138,027	116,728
Redundancies/Ex Gratia	-	-
Social Security Costs	311	-
Pension Costs	3,449	2,576
	<u>141,786</u>	<u>119,304</u>

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

**11 DEBTORS**

Trade Debtors	-	-
Prepayments	1,255	104
Sundry Debtors	-	-
	<u>1,255</u>	<u>104</u>

**12 CASH AT BANK AND IN HAND**

Bank Current Account	13,993	6,883
Bank Deposit Account	131,493	118,224
Cash In Hand	-	-
	<u>145,486</u>	<u>125,107</u>

**13 CREDITORS**

Trade Creditors	53	45
Trade Debtors Prepaid	521	543
Accruals	1,900	756
Tax & NI Creditor	-	-
Pension Fund	70	646
	<u>2,545</u>	<u>1,990</u>