

DINGLEY FAMILY AND SPECIALIST EARLY YEARS CENTRES

England & Wales · Charity number 1137609

Details

Other names DINGLEY'S PROMISE

Status Registered

Legal form Charitable company

Company number [07279320](#)

Registered 2010-08-26

Register [View on the Charity Commission register](#)

Contact

Address Community Centre
Kennet Walk
Reading
RG1 3GD

Phone 01183277424

Email info@dingley.org.uk

Website www.dingley.org.uk

Activities

Objects: TO ADVANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN WITH SPECIAL EDUCATIONAL NEEDS AND DISABILITIES BY: PROVIDING SAFE AND STIMULATING PLAY; SUPPORTING THEIR PARENTS, AND; PROVIDING ADVICE AND TRAINING TO HEALTH AND EDUCATION PROFESSIONALS, ALL OF WHICH CONTRIBUTE TO BUILDING WIDER INCLUSION FOR CHILDREN.

Activities: TO ADVANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN WITH SPECIAL EDUCATIONAL NEEDS AND DISABILITIES (SEND) BY: PROVIDING SAFE AND STIMULATING PLAY; SUPPORTING THEIR PARENTS, AND; PROVIDING ADVICE AND TRAINING TO HEALTH AND EDUCATION PROFESSIONALS, ALL OF WHICH CONTRIBUTE TO BUILDING WIDER INCLUSION FOR CHILDREN.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** UNDEFINED IN PRACTICE READING, WOKINGHAM, WEST BERKSHIRE
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,535,330	£2,367,792	£385,910	70
2024-03-31	£1,576,090	£1,600,827	£218,372	63
2023-03-31	£991,377	£1,020,971	£243,109	40
2022-03-31	£852,205	£851,879	£272,703	40
2021-03-31	£802,127	£749,430	£272,377	38

Trustees

Name	Role	Appointed
Justin Nicholas Russell	Chair	2026-04-01
Andrew Logie		2024-01-29
Cheryl Warren		2023-11-17
Elizabeth Charlotte Roles		2023-05-01
Helen Elizabeth Williams		2023-05-01
James Laidlaw		2023-11-17
Masako Eguchi-Bacon		2022-03-18
Sarah Clarke		2023-11-17

Accounts

Company Registration Number: 07279320
Charity Number: 1137609

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Financial Statements
For The Year Ended 31st March 2025

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Contents

For the year ended 31 March 2025

	Page
Legal and Administrative information	2
Trustees' Annual Report	4
Statement of Directors Responsibilities	13
Independent Auditor's report	14
Statement of financial activities	18
Balance sheet	19
Statement of cash flows	20
Notes to the financial statements	21

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Legal and Administration Information

For the Year Ended 31st March 2025

Registered office

Kennet Walk Community Centre
Kennet Walk
Kenavon Drive
Reading
Berkshire
RG1 3DG

Company Registration Number: 07279320

Charity Number: 1137609

Outreach addresses

Poplar Place
Shaw Newbury
Berkshire
RG141NA

All Saints School
Norrey's Avenue
Wokingham
Berkshire
RG401UX

Northumberland Road
Southampton
SO14 0EL

Coney Hill Road
Gloucester
GL4 4NA

Moore Avenue
West Hove
Bournemouth
BH11 8AU

Lewis Road
Cheltenham
GL51 0HZ

WANDS Children's Centre
21 Farmers Way
Droitwich
WR9 9EQ

Bluebell Wood Children's Centre
St Albans Close
Worcester
WR5 1PP

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Legal and Administration Information

For the Year Ended 31st March 2025

Independent Auditor

Crowe UK LLP
R+ Building
2 Blagrove Street
Reading
Berkshire
RG1 1AZ

Bankers

CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4JQ

National Westminster Bank
Chatham Rcsc
Western Avenue
Waterside Court
Chatham Maritime
Chatham
Kent
ME4 4RT

Aldermore Bank Plc
Floor 1, Block B,
Western House
Lynch Wood
Peterborough
PE2 6FZ

Shawbrook Bank Limited
Lutea House
Warley Business Park
The Drive
Great Warley
Brentwood
Essex
CM13 3BE

Insurance Broker

Stanmore Insurance Brokers Limited
30 High Street
Little Lever
Bolton
Lancashire
BL3 1NB

Lawyers

Blandy and Blandy, One Friar Street, Reading, Berkshire, RG1 1DA

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For The Year Ended 31st March 2025

The Trustee Board presents its report, together with the financial statements, for the period from 1 April 2024 to 31 March 2025.

Reference and administrative details of the charity, and its Trustee Directors

Dingley's Promise is a registered charity, number 1137609 and is a charitable company limited by guarantee, number 07279320.

Present Trustees (also being Directors of the charitable company - hereafter referred to as trustees) are noted below.

Trustee Board

The members of the Trustee Board during the period were as follows:

Chair:	Mr Russell Fowler
Treasurer:	Mr James Laidlaw
Trustees:	Ms Masako Eguchi-Bacon
	Ms Helen Williams
	Ms Elizabeth Roles
	Ms Cheryl Warren
	Ms Emma Kemp (resigned 27th January 2025)
	Ms Sarah Clarke
	Mr Andrew Logie
	Ms Marwa Farouq (appointed 1 st June 2024)

Honorary President: Mr David Ormrod

We currently have no parent representatives at any of our centres,

Patrons	Mrs Naomi Khoo
	Mrs Helene Raynsford
	Lord Brownlow of Shurlock Row CVO DL

Structure, governance, and management

Dingley Family and Specialist Early Years Centres is both a registered charity and a company limited by guarantee. It is governed by Articles of Association, which were approved and adopted in August 2010 (upon registration as a charitable company), and reviewed in 2022 to reflect the full scope of the impact we aim to have on children with SEND and their families across the country

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For The Year Ended 31st March 2025

In May 2016, the company formally adopted Dingley's Promise as the new brand name, retaining Dingley Family and Specialist Early Years Centres as its registered company name. The term Dingley's Promise (or Dingley) will be used throughout the remaining narrative sections of this document where appropriate.

As we seek volunteers with new skills and experience and as, inevitably, we must replace volunteers who can no longer work with us for various reasons, the charity will have to "induct" new Trustees on a reasonably regular basis. To provide a consistency and thoroughness of introduction that will maximise the new Trustee contribution as quickly as possible, we follow an induction process which is both simple and yet sufficiently flexible to take account of individual needs and availability. The process is described in the Trustee Induction document dated April 2023, and includes:

- Attending at least one Board Meeting as an observer;
- Providing a CV and letter/email outlining the contribution that the potential Trustee feels they will make to Dingley's Promise
- Agreeing a written Trustee Role Specification specific to their role on the Board;
- Signing a Trustee Commitment document detailing their commitment to the organisation, including completion, within 3 months of appointment of a Safeguarding Children Level 1 course and a clear DBS check.

Upon appointment as a Trustee, the Chief Operating Officer will inform Companies House and the Charity Commission of that appointment, and the new Trustee will complete the Ofsted EY2 on-line registration process.

When appointing key management, and when reviewing their remuneration packages, external benchmarking is undertaken against directly compatible roles, wherever possible. The Trustee Board is responsible for setting and agreeing the remuneration package of the CEO. The CEO reviews and recommends changes to the remuneration packages of his/her direct reports (see below), which must be agreed by the Trustee Board who will bear in mind the agreed expenditure budget for the relevant period.

We are aware of the Charity Governance Code and we believe our own main principles and processes by which we govern adhere very closely to the seven principles of good governance contained within the code. As we develop our Trustee Board and ways of working, we will consciously and constantly check our progress against these principles and their underlying directional guidance.

Organisational structure and decision-making process

The Trustee Board delegates day to day management of the operations of the charity to the Chief Executive Officer (CEO), Catherine Mole MBE (previously McLeod), who was appointed in March 2015. The CEO has five direct reports:

Chief Operating Officer - Lee Friend
Head of Fundraising - Hannah Kate Martin
Head of Communications and Public Affairs - Joanne Evans
Head of Finance - Theresa Bowers
Training Programme Manager - Rachel Thompson & Tanya Ffello

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For The Year Ended 31st March 2025

The following additional Key Management Personal report to the company COO:

Head of Quality - Megan Fisher
Operations Manager - Louise White
Regional Operations Manager - Megan Harper
Regional Operations Manager - Theresa Birch
Reading Centre Manager - Hannah Goddard
Bournemouth Centre Manager - Amy Treglown
Gloucester Centre Manager - Alexandra Burton
Wokingham Centre Manager - Lucy Stavley & Jennifer Heath
West Berkshire Centre Manager - Zoe Cox
Worcester Centre Manager - Lisa Peters
Southampton Centre Manager - Manjort Kaur
Droitwich Center Manager - Sophie Harrison
Cheltenham Center Manager - Kayleigh De Brunner
Family Support Manager - Tanya Spires

During the 2024/25 financial year, Trustee meetings were held once every two months, either via Teams or in person. In between meetings, decisions were made in consultation with the Chair, Treasurer and other Trustees as required. If necessary, a special meeting of the Board was convened.

In 2016, we created an Advisory Board, and this currently comprises the following individuals:

Laxmi Patel (SEND Law)
Liz Pemberton (Anti racist practice)
Chris Burnell (Buildings Management)
Lorna Fairbairn (Human Resources))
Charlie Tate (Information Technology)

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objective and in planning our future activities. Dingley's Promise vision is 'The best start for every child'.

Our Mission Statement is 'We deliver life changing support to under 5's with additional needs & disabilities and their families, by providing specialist learning through play, family support & training, and advice to mainstream settings'.

Within this overall framework, our main objectives are:

Reach as many children as possible.
Ensure every child transitions to the best educational option for them when they leave us.
Be active in networking and signposting to ensure all the child's needs are met.
Ensure parents are always given choices and their voices are heard.

We also took the opportunity as part of the strategy review to bring to the fore our core values:

- We seek **excellence** in all we do through continuous learning and improvement.
- We **care** for each other, our children and their families.
- We promote **development** of children, families & our team in a stimulating environment.
- We work with **integrity**, sharing resources and expertise for best outcomes.
- We **empower** children and families to make their own choices.

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Trustees' Annual Report

For The Year Ended 31st March 2025

The charity continues to open new centres and shift from a local to a National organisation, with centres currently organised into three regions, each led by a Regional Operations & Quality Manager, as follows:

Midlands Region: centres in Gloucester, Worcester, Cheltenham and Droitwich.

South Region: Centres in Reading, Wokingham, West Berkshire and Southampton.

South Coast region: Centre in Bournemouth.

We continue to work with existing and new Local Authorities to evaluate opportunities to open further new centres.

Volunteers play a very important role within the charity, assisting with fundraising, undertaking administration to take the pressure off teams, supporting children in the Centres, and helping with mealtimes. Dingley's Promise was awarded the Queen's Award for Voluntary Service (the MBE for charities) in June 2011.

Risk Management Statement

A formal Risk Policy has been implemented since February 2015 and is under annual review.

The policy states that:

- . The Trustees and executive management of Dingley's Promise believe that sound risk management is integral to both good management and good governance practice.
- . Risk management considerations will form an integral part of our decision-making and be incorporated within strategic and operational planning.
- . Risk assessment will be conducted on all new activities and projects to ensure they are in line with the Dingley's Promise strategic plan and objectives.
- . Risks and opportunities will be identified, analysed and reported at an appropriate level and escalated as necessary.
- . A risk register covering key strategic risks will be maintained and updated at least twice a year and more frequently where risks are known to be volatile.
- . All staff will be provided with adequate training on risk management and their role and responsibilities in implementing this.
- . Dingley's Promise will regularly review and monitor the effectiveness of its risk management framework and update it as considered appropriate.
- . Reports will be made to the Trustee Board and CEO each quarter of continuing and emerging high concern risks and those where priority action is needed to effect better control.
- . This policy is a formal acknowledgement that the Trustee Board is committed to maintaining a strong risk management framework. The aim is to ensure that Dingley's Promise makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse effects of risks.
- . This policy will be used to support the internal control systems of Dingley's Promise, enabling us to respond to operational, strategic and financial risks regardless of whether they are internally or externally driven.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For The Year Ended 31st March 2025

Going concern

Our performance in recent years, even those years which resulted in an operating deficit, has always left us at the end of the year with a good cash base, a Reserves Fund to cover a managed wind-down in the event of collapse in funding (or other event resulting in forced closure), sufficient funding in all other restricted funds to cover asset values and liabilities (e.g., unspent grants) and additional unrestricted funds to develop the organisation and its services. We are aware of, and adhere to, the Charity Commission's guidance on 'Managing a charity's finances: planning, managing difficulties and insolvency (CC12)'. We firmly believe that our strong governance and management make a compelling case for Dingley's Promise to be considered a Going Concern.

Achievements and performance

The charity sets and tracks a detailed set of Key Performance Indicators (KPIs) routinely. These include:

- Operational performance by centre, such as number of hours of Learning Through Play sessions, number of children attending, number of children on waiting list;
- Fundraising performance such as return on investment, grant submissions, grant success rates, number of donors
- Communication performance such as social media followers, website hits and conversion rates, national print and broadcast media coverage
- Training performance such as number of learners, number of children affected, number of places created and revenue.

A "KPI Pack" is updated every month and distributed to all Board Members prior to each Board meeting, and any questions or observations are covered at the meetings.

This has been another year of strong growth and development at Dingley's Promise. The key focus areas remain unchanged: directly impacting children and their families through existing and new Centres; positively influencing the EY SEND agenda locally and nationally; indirectly impacting large numbers of children by implementing early years educator training across the country. Significant strides have been taken within all of these strategic priorities.

Priority 1: Centres

Specialist early years centres continue to be the core of the Dingley operation. During the year, three new centres were opened. Opening new centres is the most effective method of extending the Dingley impact to more children and families, and opening these three new sites, fully funded by local authorities, has been a clear demonstration of the charity's strategy in action. The number of children supported during the year across all centres was up 36% on the previous year. Additionally, 55% of all children transitioning from Dingley Centres did so into a mainstream environment. This is a lower percentage than in previous years, but within our cohort of children 38% had high needs, a considerably higher number than the previous year.

Priority 2: Influencing EY SEND Agenda

Our lobbying this year has seen increased activity linking with the new Government and new MPs across the country. We are focusing on building a group of backbench MPs who will raise early years SEND in parliament and running parent roundtables in partnership with Luke Murphy MP to further raise the voice of parents. We have provided guidance through membership of expert groups and boards to the Department for Education, and we became a steering group member of the Early Education and Childcare Coalition in order to ensure SEND remains central to early years lobbying.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For The Year Ended 31st March 2025

Priority 3: Early Years Educator Training

Our training initiative continues to be central to our overall strategy, as it provides a way of capturing the deep expertise built in centres over several decades and putting this to work through large numbers of early years educators in mainstream settings across the country. Over 10000 practitioners accessed Dingley training during the year, 7312 of which have already completed their courses, and the impact of the training led to the creation of 34702 new places in mainstream settings for children with SEND.

Key Events Impacting performance

During this year, the key events that have most impacted our performance have been the opening of three new centres. This represented a 33% increase in our organisational footprint so carried considerable risk. The risk was mitigated by three critical factors: firstly, ensuring that contracts with Local Authorities are in place to fund new centres; secondly, we organised our centres into three regions, each led by a Regional Operations and Quality Manager, reporting to the COO to provide the necessary support to the increased number of centres; finally, meticulous planning of the opening of new centres. We are delighted that these activities have allowed us to open the new centres smoothly and without any negative impact on the organisation. We will continue to deploy this proven approach as we open further new centres in the future.

Fundraising

Income is generated from four revenue streams -

1. Gifts
2. Grants
3. Government Contracts
4. Open Market

We do have third party fundraising partners which include JustGiving, The Good Exchange and challenge providers such as the London Marathon, Ultra Challenge and other event organisers. We monitor the income on these platforms and then match it with the income received in our bank on a regular basis.

We take part in a range of voluntary fundraising schemes, including partnering on community events, online fundraising through various platforms and challenge fundraising where individuals take on challenges and raise money for us. We do not engage in cash collections on the street, although we sometimes do this in partner business premises such as supermarkets, entertainment venues etc.

Any complaints related to fundraising can be raised through our standard complaints procedure, which is found on our website. This year we have had no fundraising complaints.

We consider four main aspects when fundraising fairly - respect, fairness, responsiveness and accountability. We actively consider whether a donor has the capacity to donate or whether they are vulnerable. We do not ever pressure donors, and are particularly careful about asking our service users for support, as we know they may feel obliged to donate. We are clear that any donations have no effect on the services they receive.

As the organisation grows, expanding its footprint and impacting significantly more children, it is absolutely critical that the internal operations team develops to be able to deliver this growth agenda. This continues to be a key focus area and the charity has successfully recruited a new Head of Fundraising, Head of Training and a new Grant Writer, all of whom will underpin the success of the charity in achieving its 2025/26 performance targets. The CEO and the Board of Trustees report bi-monthly on central overhead levels to ensure that the expenditure on these areas remains at the targeted % of total expenditure.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For The Year Ended 31st March 2025

Finally, 2024/25 has also seen a continued strengthening of the Board of Trustees. The strong team has been further supplemented by the appointment of Marwa Farouq, a specialist in Equity, Diversity and Inclusion. Marwa has made a quick impact on the charity by running a series of ED&I working sessions at the Board Meetings, and by working closely with the COO to review broader ED&I policy and approach. Additionally, Sarah Clarke, an existing Trustee with extensive SEND experience, has stepped into the Vice Chair role, providing support to the Chair on key activities, and cover in the event of the Chair's unavailability.

Financial Review

Financial performance continues to mirror the growth and development of the charity's activities. Compared to the prior year, total income increased by 61% to reach £2,535,330 and total expenditure increased by 47% to reach £2,367,792.

Local Authority payments almost doubled to £1,144,990 reflecting the opening of new centres in Bournemouth, Droitwich, Cheltenham and Worcester and the move towards a fully funded operating model for existing centres.

Income from Nursery Education Grants and Other Additional Statutory Funding also increased significantly, up 59% to £455,349, again reflecting the growth of the Charities footprint and the number of Children being reached.

Gifts and Grants combined totalled £500,410, a 10% increase compared to the prior year, lower than the charity had hoped and reflecting a tougher fundraising environment and key vacancies in the fundraising team in the earlier part of the financial year.

Earnings from Consultancy are £101,230 which is materially in line with prior year. However, Training income is down 31% to £75,802, reflecting a slow-down in the second half of this year but this is expected to pick up again this year, with the addition of new staff in this area.

The Increase in total expenditure is primarily driven by increased staff costs and Operating expenses arising from the opening of new centres during the current financial year.

At the end of 2024/25 the charity is reporting a net surplus of £167,538 and the Trustees remain satisfied that the charity comfortably meets its' going concern criteria. The balance sheet remains strong with net assets of £385,910 and cash available of £315,298.

Dingley's Promise expects to open several more centres later in 2025/26 so both income and expenditure are expected to continue to grow significantly over the coming year.

Reserves policy

Dingley's Promise recognises the vulnerability of the children and families who rely on its services. The Board of Trustees has therefore agreed a Reserves Policy that requires us to hold sufficient Reserves to continue our Learning Through Play sessions, and associated family support, for a period of four months, were there to be any unforeseen collapse in our funding.

At the start of each financial year the Board of Trustees will determine the level of reserves needed to meet this four-month wind down period, also taking account of staff redundancy costs and any other financial commitments. These costs will be offset against any long-term funding that can be guaranteed to continue during any such wind down period. The level of reserves thus determined will be published in the accounts for the previous financial year.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For The Year Ended 31st March 2025

The Board of Trustees may at times designate additional funds from free reserves for significant project costs or replacement of major assets.

The directors have reviewed and renewed the reserves policy. The new total requirement for 4 months of net operating costs, redundancy and other costs would be £32,588 (2024 - £155,787).

This would be covered by:

Unrestricted Funds	£32,588
--------------------	---------

At the year end, free reserves, as defined by the Charity Commission were £36,982.

Plans for future periods

We continue to be ambitious about transforming the early years for children with SEND and their families, and this is reflected in our five-year strategy that begun in 2023 and is regularly reviewed at key meetings including the Trustee Board meetings. Our five-year strategy has four core focus areas:

- Develop all existing and new Centres to ensure they are centres of excellence, with a focus on ensuring the voice of the child and the voice of our families are central to our work, further expansion of our family support operation, embedding our KPI tracking processes, and ensuring the right quantity and quality of operational management as the organisation expands.
- Open new centres. On the back of the successful openings in over the last several years, the charity has identified opportunities for new centres in the year ahead. We expect this year to see at least four more new Centres and are already in talks with a number of local authorities to establish a presence in the north of England in the following financial year.
- Develop our national change work including support and consultancy with local authorities, increased public speaking to raise awareness and profile, and lobbying for national change. Specifically, in 2025/6, the organisation will lobby to simplify SEND funding, work with Ofsted to develop inspection guidelines that support inclusion and promote the voice of families to influence MPs and Ministers through a House of Lords event and Westminster roundtables.
- Continue to expand the reach of training, by growing the number of early years educators using it in the year ahead to 30,000.

The organisation is both ambitious about what can be achieved over the coming years and has the support of teams and stakeholders to achieve this. Two years into the five year strategy, the results already achieved give great confidence in this ambition.

PROVISION OF INFORMATION TO AUDITORS

Each of the persons who are Directors at the time when this Report of Directors is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a director in order to be aware of any information needed by the Company's auditors in connection with preparing their report and to establish that the Company's auditors are aware of that information.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For The Year Ended 31st March 2025

AUDITORS

In accordance with Section 485 of the Companies Act 2006, a resolution proposing the reappointment of Crowe U.K. LLP as auditors to the Company will be put to the Annual General Meeting.

This Annual Report, prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the Directors on and is signed as authorised on its behalf by:

James Laidlaw
Trustee

Date: 21/8/2025

**Dingley Family and Specialsit Early Years Centres
(Limited by guarantee)**

Statement of Trustees' Responsibilities

For the Year Ended 31 March 2025

The Directors are responsible for preparing the Report of the Directors' and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Auditor's report
to the Directors of Dingley Family and Specialist Early Years Centre**

For the Year Ended 31st March 2025

Opinion

We have audited the financial statements of Dingley Family and Specialist Early Years Centres for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet, Cashflow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other matters

Without qualifying our opinion in this respect, we draw your attention to the fact that the 2024 comparative figures did not have an audit performed on them.

Independent Auditor's report (continued)
to the Directors of Dingley Family and Specialist Early Years Centre

For the Year Ended 31st March 2025

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' report.

Independent Auditor's report (continued)
to the Directors of Dingley Family and Specialist Early Years Centre

For the Year Ended 31st March 2025

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, taxation legislation, together with the Charities SORP (FRS 102) and the Charities Act. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the charity were Safeguarding regulations, Health & Safety legislation, General Data Protection Regulations and Food Hygiene Standards.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Governors and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of certain income streams and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the trustees about their own identification and assessment of the risks of irregularities, sample testing on income, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Independent Auditor's report (continued)
to the Directors of Dingley Family and Specialist Early Years Centre

For the Year Ended 31st March 2025

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Janette Joyce
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP

Statutory Auditor

Date: 1 September 2025

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Statement of Financial Activities
For the Year Ended 31st March 2025

		Unrestricted Funds	Restricted Funds	Expendable Endowment	Total 2025	<i>Total 2024</i>
		£	£	£	£	£
Income from:						
Donations and legacies						
Donations and legacies	2	106,081	6,252	200,000	312,333	120,959
Gift In Kind - Property Rental		-	197,992	-	197,992	-
Charitable activities						
Grants	3	27,176	160,901	-	188,077	335,347
Statutory funding	4	-	1,600,339	-	1,600,339	809,062
Other trading income	5	101,260	134,587	-	235,847	309,161
Income from investments						
Bank interest		614	-	128	742	1,561
Total income and endowments		235,131	2,100,071	200,128	2,535,330	1,576,090
Expenditure on:						
Raising funds	6	133,701	29,210	-	162,911	120,311
Charitable activities	6	48,689	2,116,192	40,000	2,204,881	1,480,516
Total expenditure		182,390	2,145,402	40,000	2,367,792	1,600,827
Net (expenditure)/income		52,741	(45,331)	160,128	167,538	(24,737)
Transfer between funds	15	(38,283)	38,283	-	-	-
Net movement in funds		14,458	(7,048)	160,128	167,538	(24,737)
Fund balances brought forward at 1 April 2024		22,524	195,848	-	218,372	243,109
Fund balances carried forward at 31 March 2025		36,982	188,800	160,128	385,910	218,372

The notes on pages 21 to 34 form part of these financial statements

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Company Registration number: 07279320

Balance Sheet

For the Year Ended 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	10	<u>68,173</u>	<u>39,060</u>
Current assets			
Other debtors and prepayments	11	285,603	174,022
Cash at bank and in hand		<u>315,298</u>	<u>203,797</u>
Creditors: amounts falling due within one year		600,901	377,819
Other creditors and accruals	12	<u>(283,164)</u>	<u>(198,507)</u>
Net current assets		<u>317,737</u>	<u>179,312</u>
Net assets		<u><u>385,910</u></u>	<u><u>218,372</u></u>
Represented by:			
Funds			
Unrestricted Funds		36,982	22,524
Expendable Endowment	14	160,128	-
Restricted funds	14	<u>188,800</u>	<u>195,848</u>
Total funds	13	<u><u>385,910</u></u>	<u><u>218,372</u></u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustee Director Board and authorised for issue on and were signed on their behalf by:

.....
Mr James Laidlaw
Trustee

Date: 21/8/2025

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Statement of Cash Flows

For the Year Ended 31st March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Cash provided by operating activities	19	<u>154,321</u>	<u>(82,122)</u>
Cash flows from investing activities			
Interest income		742	1,561
Purchase of tangible fixed assets		<u>(43,562)</u>	<u>(19,822)</u>
Cash used in investing activities		<u>(42,820)</u>	<u>(18,261)</u>
Increase in cash and cash equivalents in the year		111,501	(100,383)
Cash and cash equivalents at the beginning of the year		<u>203,797</u>	<u>304,180</u>
Total cash and cash equivalents at the end of the year		<u><u>315,298</u></u>	<u><u>203,797</u></u>
Analysis of cash and cash equivalents			
Cash in hand		<u><u>315,298</u></u>	<u><u>203,797</u></u>

The notes on pages 21 to 34 form part of these financial statements

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2025

1. Accounting policies

General information

Dingley Family and Specialist Early Years Centres is a registered charity, registered in England and Wales, number 1137609, and a charitable company limited by guarantee, number 07279320, incorporated in England and Wales. The address of its registered office is Kennet Walk Community Centre, Kenavon Drive, Reading, Berkshire, RG1 3GD.

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Our performance in recent years, even those years which resulted in an operating deficit, has always left us at the end of the year with a good cash base, a Reserves Fund to cover a managed wind-down in the event of collapse in funding (or other event resulting in forced closure), sufficient funding in all other restricted funds to cover asset values and liabilities (e.g. unspent grants) and additional unrestricted funds to develop the charity and its services. In each of the last three years, we have operated for a time without a Fundraising Manager yet have achieved income no worse than 9% short of budget and managed our operational expenditure to match. We are aware of, and adhere to, the Charity Commission's guidance on 'Managing a charity's finances: planning, managing difficulties and insolvency (CC12)'. Under normal circumstances we firmly believe that our strong governance and management make a compelling case for Dingley's Promise to be considered a Going Concern.

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees believe that whilst there is some doubt relating to future income streams, this does not give rise to a material uncertainty regarding the charity's ability to continue as a going concern. The trustees therefore believe that it is appropriate to prepare the accounts on a going concern basis.

At the end of March 2025, the charity had £315,298 of cash available. The trustees have carried out sensitivity analysis that confirms that should no further income, other than what has been confirmed, be received, the charity is able to meet liabilities as they fall due for at least another 12 months from the date of approval of the financial statements.

Funds

Unrestricted funds represent funds of the charitable company that are not subject to any restrictions regarding their use.

Restricted funds represent funds available to meet specific expenditure as specified by the fund provider.

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2025

1. Accounting policies (continued)

Income

All income is recognized in the Statement of Financial Activities when the company is legally entitled to the income, receipt is probable and the amount can be measured reliably. Income from external grants is recognized in the Statement of Financial Activities as soon as it is receivable unless donor conditions related to performance and specific deliverables apply. These grants are accounted for as the charity earns the right to consideration through performance.

Donations & Legacies - Donations and legacies include income generated from the following sources:

- gifts and donations, including legacies given by the founders, patrons, supporters, the general public and businesses
sponsorships where these are, in substance, in the form of donations rather than payment for goods or services
- revenue derived from the hosting of events.

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, and it is probable that the income will be received and the amount can be measured sufficiently reliably.

For legacies, entitlement is taken when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material

Charitable Activities - Income received which is a payment for services provided for the benefit of the charity's beneficiaries. It will include activities undertaken in furtherance of the charity's objects and those grants which have conditions as service level agreements with local authorities.

Grants which provide core funding or are of a general nature provided by the Government and charitable trusts and foundations, but will not include those grants which are specifically for the performance of a service or production of charitable goods, for instance a service agreement with a local authority. Grants are recognised in the financial statements when control over the rights or other access to the benefit has passed to the charity and receipt of the funds is significantly certain, usually in writing from the grant provider

Government Funding - Local authority grants provided which are specifically for the performance of a service. Provision of such services is invoiced and recognised at the commencement of the period covered by the agreement.

Other Trading Activities - The provision of services other than the charities core activity for the benefit of the charity's beneficiaries via the charity's training sector. Revenue is recognized upon the transfer of the training materials and deemed by the date the software license becomes available to the payee.

Investment Income - Income derived from the investment of cash reserves with a 3rd party institution. Income from interest is recognised upon receipt.

Expenditure

Expenditure is included on an accruals basis, inclusive of any VAT, which cannot be recovered. Certain expenditure is apportioned to costs categories based on the estimated amount attributable to the activity during the year.

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2025

1. Accounting policies (continued)

Depreciation

Depreciation is calculated to write off the cost less estimated residual value of fixed assets over their estimated useful lives.

Equipment	-	4 years	straight-line
Leasehold improvements	-	over the remaining term of the lease	

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activity over the period in which the cost is incurred.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognized at transaction value and subsequently measured at their settlement value.

Pensions

The charity contributes to a defined contributions scheme.

Significant judgements and estimates

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

2. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Expendable Endowment £	Total 2025 £	<i>Total 2024 £</i>
The Edward Gostling Fund	-	-	200,000	200,000	-
Community Groups	8,782	750	-	9,532	<i>10,870</i>
Corporate Donations	6,917	1,300	-	8,217	<i>6,856</i>
Donations From Individuals	67,557	4,176	-	71,733	<i>84,725</i>
Gift Aid	3,069	-	-	3,069	<i>6,107</i>
Fund Raising Events	19,349	-	-	19,349	<i>12,116</i>
Sale and Merchandise	224	26	-	250	<i>285</i>
Legacies & Memory Giving	183	-	-	183	-
	106,081	6,252	200,000	312,333	<i>120,959</i>

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2025

3. Grants

	Unrestricted Funds £	Restricted Funds £	Expendable Endowment £	Total 2025 £	<i>Total 2024 £</i>
Local Authorities	-	6,059	-	6,059	-
Big Lottery	-	3,345	-	3,345	48,878
Comic Relief	-	103,842	-	103,842	118,013
Berkshire Community Foundation	-	4,972	-	4,972	250
Greenham Trust	-	15,050	-	15,050	19,190
SJP Foundation	-	5,000	-	5,000	-
The Foyle Foundation	-	12,000	-	12,000	-
The Headley Trust	-	5,000	-	5,000	-
The Invesco Cares	19,866	-	-	19,866	-
Other Grants	7,310	5,633	-	12,943	149,016
	27,176	160,901	-	188,077	335,347

4. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Expendable Endowment £	Total 2025 £	<i>Total 2024 £</i>
Service Level Agreements	-	1,144,990	-	1,144,990	523,026
Nursery Education Grant	-	248,864	-	248,864	178,650
Additional Statutory Funding	-	206,485	-	206,485	107,386
	-	1,600,339	-	1,600,339	809,062

5. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Expendable Endowment £	Total 2025 £	<i>Total 2024 £</i>
Learn Through Play	30	152	-	182	4,753
Consultancy	101,230	-	-	101,230	112,865
Training Courses	-	75,802	-	75,802	109,551
Stronger Practice Hub	-	58,633	-	58,633	81,992
	101,260	134,587	-	235,847	309,161

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2025

6. Total Expenditure

	Direct Staff Costs £	Other Direct Costs £	Support & Governance £	Total 2025 £	<i>Total 2024 £</i>
Cost of raising funds					
Operations	78,024	14,973	33,705	126,702	85,872
Training	-	14,237	-	14,237	6,880
Support & Other Costs	-	-	21,972	21,972	27,559
	78,024	29,210	55,677	162,911	120,311
Charitable Activities					
Operations	1,229,523	242,215	22,455	1,494,193	1,013,998
Training	202,622	66,205	6,156	274,983	255,185
Premises Costs	-	277,586	-	277,586	97,840
Depreciation	-	14,459	-	14,459	22,542
Support & Other Costs	-	-	75,924	75,924	29,501
Governance	-	-	67,736	67,736	61,450
	1,432,145	600,465	172,271	2,204,881	1,480,516
	1,510,169	629,675	227,948	2,367,792	1,600,827

7. Analysis of Support and Governance Costs

	Staff Costs £	Other Costs £	Total 2025 £	<i>Total 2024 £</i>
Support Costs				
Finance	33,764	1,412	35,176	1,352
IT	-	20,679	20,679	4,383
Human Resources	-	14,860	14,860	12,426
Premises	-	53	53	98
Marketing	56,160	20,532	76,692	25,068
Administration and Office	-	6,596	6,596	13,733
	89,924	64,132	154,056	57,060
Governance costs				
Accounting	-	30,011	30,011	29,652
Audit	-	26,466	26,466	19,800
Other	-	17,415	17,415	11,998
	-	73,892	73,892	61,450
	89,924	138,024	227,948	118,510

The charity contracts to external supplier its finance, IT and Human Resources functions.

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2025

8. Net income/(expenditure)

	Total	<i>Total</i>
	2025	<i>2024</i>
	£	<i>£</i>
Net income is stated after charging		
Auditor's remuneration - Audit	20,055	<i>16,500</i>
Depreciation	14,449	<i>22,542</i>
Operating lease charges	8,152	<i>15,952</i>
	46,667	<i>58,294</i>

9. Staff costs

	2025	<i>2024</i>
	£	<i>£</i>
Salaries	1,441,698	<i>1,049,901</i>
Employers NI	105,342	<i>72,935</i>
Employer Pension Contributions	27,831	<i>22,955</i>
Agency Staff	25,222	<i>-</i>
	1,600,093	<i>1,145,791</i>

	No.	No.
The average number of part-time employees was	55	51
The average number of full-time employees was	15	12

1 employees received employee benefits in excess of £60,000 (2024 - 1).

No member of the Trustee Director Board received any remuneration or expenses during the year (2024 - Nil).

The key management personnel of the charity received employee benefits (including employers pension and employers NIC) totaling £649,485 (2024 - £417,220).

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the Financial Statements
For the Year Ended 31st March 2025**

10. Tangible fixed assets

	Leasehold Improvements	Equipment	Total
	£	£	£
Cost			
At 1 April 2024	183,791	55,618	239,409
Additions	8,172	35,390	43,562
Disposals	-	(7,300)	(7,300)
At 31 March 2025	191,963	83,708	275,671
Depreciation			
At 1 April 2024	159,624	40,725	200,349
Charge for the year	6,158	8,291	14,449
Elimination of disposal	-	(7,300)	(7,300)
At 31 March 2025	165,782	41,716	207,498
Net book value			
At 31 March 2025	26,181	41,992	68,173
Net book value At 31 March 2024	24,167	14,893	39,060

11. Debtors

	2025	2024
	£	£
Other debtors	231,649	7,007
Prepayments	53,954	23,750
	285,603	174,022

12. Creditors - Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	31,499	7,007
Other taxes, social security & pensions	36,430	23,750
Accruals & other creditors	32,063	20,770
Deferred income	183,172	146,980
	283,164	198,507

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2025

12. Creditors - Amounts falling due within one year (continued)

Income received during the year that has been deferred as it does not meet the recognition criteria as set out in the accounting policies is as follows:

	Training Offering £	Centre Funding £	Total 2025 £
The Headley Trust	-	5,000	5,000
The Good Exchange	-	32,080	32,080
Gloucestershire County Council		110,000	110,000
Comic Relief	24,640	-	24,640
Irwin Mitchell LLP	-	108	108
Wokingham BC	-	11,344	11,344
	24,640	158,532	183,172

13. Analysis of net assets between funds

	Unrestricted £	Restricted £	Expendable Endowment £	Total 2025 £
Tangible fixed assets	-	68,173	-	68,173
Net current assets	36,982	120,627	160,128	317,737
	36,982	188,800	160,128	385,910

Comparative for the year ended 31 March 2024

	Unrestricted £	Restricted £	Expendable Endowment £	Total 2024 £
Tangible fixed assets	-	39,060	-	39,060
Net current assets	22,524	156,788	-	179,312
	22,524	195,848	-	218,372

Aim and use of restricted funds:

The restricted funds represent grants, donations, statutory funding and the sale of our online courses received for detailed specific purposes. Where these have not been fully expended during the financial year they are carried forward for the following financial year. These funds have been received for specific centres and projects. There are therefore many different funds and for the purposes of the statutory accounts, these have been grouped accordingly to the different centres they relate to.

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2025

14. Restricted Funds 2025

	Balance b/f (1 April 2024)	Income	Expenditure	Transfers	Balance c/f (31 March 2025)
	£	£	£	£	£
Training and stronger practice hub	83,099	238,277	(289,220)	(32,156)	-
Operational Centre Funds	112,749	1,861,794	(1,856,182)	70,438	188,800
	195,848	2,100,071	(2,145,402)	38,282	188,800

Comparative year ended 31 March 2024

	Balance b/f (1 April 2023)	Income	Expenditure	Transfers	Balance c/f 31 March 2024)
	£	£	£	£	£
Training and stronger practice hub	60,290	390,828	(262,065)	(105,954)	83,099
Operational Centre Funds	94,061	1,014,081	(1,198,560)	203,167	112,749
	154,351	1,404,909	(1,460,625)	97,213	195,848

Expendable Endowment

	Balance b/f (1 April 2023)	Income	Expenditure	Transfers	Balance c/f 31 March 2024)
	£	£	£	£	£
The Edward Gostling Fund	-	200,000	(40,000)	-	160,000
Investment Income	-	128	-	-	128
	-	200,128	(40,000)		160,128

Details of the material restricted funds are as follows:

The Edward Gostling Fund - 5 year capital endowment designated for the purpose of funding core services.

Service Level Agreements - All centres are currently engaged with local authorities in Reading, Wokingham, West Berkshire, Bournemouth, Gloucester and Southampton with a contract for the provision of assessment and outreach provision for children with SEND.

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2025

14. Restricted Funds 2025 (continued)

Comic Relief - 60-month grant totalling £545,789 dedicated to transforming early education for children with SEND by building inclusion. The funding cover 4 independent streams of work as below:

1. Development and implementation of comprehensive online training programme for practitioners - Through this project, Dingley's Promise will be delivering a comprehensive programme of 10 online courses at all early year's practitioners in a total of 30 LA areas
2. Strategic support for the LA areas engaged to support long term impact
3. Co-production with families throughout
4. Realising maximum impact nationally and internationally through the steering group

Council For Disabled Children - Early Years Disadvantage VCS Grant 2024-25 was awarded to support Priority 2, Early Years Special Educational Need and Disabilities. The EYSEND Partnership with CDC aims to increase access and inclusion in early years for children with SEN and Disabilities. By collaboratively working with National Children's Bureau, partners, and the Department for Education to support early years overarching strategic aims over the funding period (August 2024 - March 2025). Provision on flexible policy implementation support, as needed wider sectoral and parental engagement about key issues that impact our target audiences (LAs, early years sector and disadvantaged families), Stakeholder management, communications, policy messaging, dissemination, signposting, advice, and info (including enabling end users to engage) in the delivery of improved outcomes for disadvantaged families, Learning events and peer support.

Department For Education & Coram Hemsalls - Funding to support providing an opportunity to bring together the concerns about sufficiency in local areas and the strategic approach of central Government in the SEND and AP Plan with a opportunity to create an early years system that is more equitable for children with SEND that enables them to access their early years entitlements and builds inclusion from the earliest stages, and supports legal compliance as the new entitlements are developed.

15. Transfer of funds

For the year ending 31st March 25, transfers have been made to the value of £38,283 from general unrestricted funds comprising of revenue from undesignated donations, grants, consultancy and training course sales to cover deficits on operational centre funds. These deficits are a result of underfunding of the Wokingham & West Berkshire centres and the charity implements a policy of supplementing the core cost of running these two centres out of unrestricted charitable funds to ensure the continuation of these key centres.

16. Commitments under operating leases

At 31 March 2025 the company had future minimum lease payments under non- cancellable operating leases as set out below:

	Land and buildings 2025 £	Land and Buildings 2024 £
Within 1 year	18,890	8,152
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2025

17. Pensions

The charitable company runs a defined contribution scheme. The costs for the year represent the charitable company's contributions to the scheme of £27,831 (2024 - £22,955). At the year-end £6,852 (2024 - £4,329) was accrued in respect of contributions to this scheme.

18. Taxation

The charitable company is exempt from Corporation Tax on its charitable activities. The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

19. Reconciliation of income/(expenditure) in funds to net cash flow from Operating activities

	2025	2024
	£	£
Net (expenditure)/income	167,538	(24,737)
Add back depreciation charge	14,449	22,542
Add back loss on disposal of fixed assets	-	1,715
Deduct investment income shown in investing activities	(742)	(1,561)
(Increase) in debtors	(111,581)	(49,727)
Increase in creditors	84,657	30,354
Net cash provided by operating activities	154,321	82,122

20. Analysis of changes in net funds

	At 1 April 2024	Cashflows	At 31 March 2025
	£	£	£
Cash at bank and in hand	203,797	111,501	315,298

21. Related party transactions

During the period to 31st March 2025 there were no related party transactions.

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2025

22. Statement of Financial Activities
For the Year Ended 31st March 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Income and endowments from:				
Donations and legacies				
Donations and legacies	114,692	6,267	120,959	147,259
Income from investments				
Bank interest	1,561	-	1,561	813
Other Trading Income	31,093	278,068	309,161	102,546
Charitable activities				
Grants	23,836	311,511	335,347	313,204
Statutory Funding	-	809,062	809,062	427,555
Total income and endowments	171,182	1,404,908	1,576,090	991,377
Expenditure on:				
Raising funds	111,259	9,052	120,311	92,022
Charitable activities	28,944	1,451,572	1,480,516	928,949
Total expenditure	140,203	1,460,624	1,600,827	1,020,971
Net (expenditure)/income	30,979	(55,716)	(24,737)	(29,594)
Transfer between funds	(97,213)	97,213	-	-
Net movement in funds	(66,234)	41,497	(24,737)	(29,594)
Fund balances brought forward at 1 April 2023	88,758	154,351	243,109	272,703
Fund balances carried forward at 31 March 2024	22,524	195,848	218,372	243,109

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Accounts

Patrons Naomi Khoo,
Helene Raynsford and
Lord Brownlow CVO DL

Company Registration Number: 07279320

Charity Number: 1137609

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Financial Statements
For The Year Ended 31st March 2024

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Contents

For the year ended 31 March 2024

	Page
Legal and Administrative information	2
Trustees' Annual Report	4
Statement of Directors Responsibilities	12
Independent Auditor's report	13
Statement of financial activities	17
Balance sheet	18
Statement of cash flows	19
Notes to the financial statements	20

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Legal and Administration Information

For the Year Ended 31st March 2024

Registered office

Kennet Walk Community Centre
Kennet Walk
Kenavon Drive
Reading
Berkshire
RG1 3DG

Company Registration Number: 07279320

Charity Number: 1137609

Outreach addresses

Poplar Place
Shaw Newbury
Berkshire
RG141NA

All Saints School
Norrey's Avenue
Wokingham
Berkshire
RG401UX

Northumberland Road
Southampton
SO14 0EL

Coney Hill Road
Gloucester
GL4 4NA

Moore Avenue
West Howe
Bournemouth
BH11 8AU

Independent Auditor

Crowe UK
R+ Building
2 Blagrove Street
Reading
Berkshire
RG1 1AZ

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Legal and Administration Information

For the Year Ended 31st March 2024

Bankers

CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4JQ

National Westminster Bank
Chatham Rcsc
Western Avenue
Waterside Court
Chatham Maritime
Chatham
Kent
ME4 4RT

Aldermore Bank Plc
Floor 1, Block B,
Western House
Lynch Wood
Peterborough
PE2 6FZ

Shawbrook Bank Limited
Lutea House
Warley Business Park
The Drive
Great Warley
Brentwood
Essex
CM13 3BE

Insurance Broker

Stanmore Insurance Brokers Limited
30 High Street
Little Lever
Bolton
Lancashire
BL3 1NB

Lawyers

Blandy and Blandy, One Friar Street, Reading, Berkshire, RG1 1DA

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For the Year Ended 31st March 2024

The Trustee Board presents its report, together with the financial statements, for the period from 1 April 2023 to 31 March 2024.

Reference and administrative details of the charity, and its Trustee Directors

Dingley's Promise is a registered charity, number 1137609 and is a charitable company limited by guarantee, number 07279320.

The charity number, company number, present Trustees (also being Directors of the charitable company - hereafter referred to as trustees) are noted on page 1.

Trustee Board

The members of the Trustee Board during the period were as follows:

Chair:	Mr Russell Fowler
Treasurer:	Mr Peter Brogden (resigned 17 th November 2023) Mr James Laidlaw (appointed 17 th November 2023)
Trustees:	Mr Charlie Tate (resigned 16 th October 2023) Mr Michael Scheepers (resigned 4 th July 2023) Ms Masako Eguchi-Bacon Ms Helen Williams (appointed 1 st May 2023) Ms Elizabeth Roles (appointed 1 st May 2023) Ms Cheryl Warren (appointed 17 th November 2023) Ms Emma Kemp (appointed 17 th November 2023) Ms Sarah Clarke (appointed 17 th November 2023) Mr Andrew Logie (appointed 29 th January 2024) Ms Jasmine Anthony (appointed 1 st May 2023 - resigned 4 th July 2023)

Honorary President: Mr David Ormrod

We currently have no parent representatives at any of our centres,

Patrons Mrs Naomi Khoo
Mrs Helene Raynsford
Lord Brownlow of Shurlock Row

Structure, governance, and management

Dingley Family and Specialist Early Years Centres is both a registered charity and a company limited by guarantee. It is governed by Articles of Association, which were approved and adopted in August 2010 (upon registration as a charitable company), and reviewed in 2022 to reflect the full scope of the impact we aim to have on children with SEND and their families across the country

In May 2016, the company formally adopted Dingley's Promise as the new brand name, retaining Dingley Family and Specialist Early Years Centres as its registered company name. The term Dingley's Promise (or Dingley) will be used throughout the remaining narrative sections of this document where appropriate.

As we seek volunteers with new skills and experience and as, inevitably, we must replace volunteers who can no longer work with us for various reasons, the charity will have to "induct" new Trustees on a reasonably regular basis. To provide a consistency and thoroughness of introduction that will maximise the new Trustee contribution as quickly as possible, we follow an induction process which is both simple and yet sufficiently flexible to take account of individual needs and availability. The process is described in the Trustee Induction document dated April 2017, and includes:

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For the Year Ended 31st March 2024

- Attending at least one Board Meeting as an observer;
- Providing a CV and letter/email outlining the contribution that the potential Trustee feels they will make to Dingley's Promise
- Agreeing a written Trustee Role Specification specific to their role on the Board;
- Signing a Trustee Commitment document detailing their commitment to the organisation, including completion, within 3 months of appointment, of a Safeguarding Children Level 1 course and a clear DBS check.

Upon appointment as a Trustee, the Chief Operating Officer will inform Companies House and the Charity Commission of that appointment, and the new Trustee will complete the Ofsted EY2 on-line registration process.

When appointing key management, and when reviewing their remuneration packages, external benchmarking is undertaken against directly compatible roles, wherever possible. The Trustee Board is responsible for setting and agreeing the remuneration package of the CEO. The CEO reviews and recommends changes to the remuneration packages of his/her direct reports (see below), which must be agreed by the Trustee Board who will bear in mind the agreed expenditure budget for the relevant period.

We are aware of the Charity Governance Code and we believe our own main principles and processes by which we govern adhere very closely to the seven principles of good governance contained within the code. As we develop our Trustee Board and ways of working, we will consciously and constantly check our progress against these principles and their underlying directional guidance.

Organisational structure and decision-making process

The Trustee Board delegates day to day management of the operations of the charity to the Chief Executive Officer (CEO), Catherine McLeod MBE, who was appointed in March 2015. The CEO has five direct reports:

Chief Operating Officer
Fundraising & Communications Manager
Finance Manager
Training Programme Manager
Human Resources Manager

During the 2023/24 financial year, Trustee meetings were held once every two months, either via Teams or in person. In between meetings, decisions were made in consultation with the Chair, Treasurer and other Trustees as required. If necessary, a special meeting of the Board was convened.

In 2016, we created an Advisory Board, and this currently comprises the following individuals:

Laxmi Patel (SEND Law)
Liz Pemberton (Equity, Diversity and Inclusion)
Chris Burnell (Buildings Manager)
Lorna Fairburn (HR)
Charlie Tait (Information Technology)

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objective and in planning our future activities. Dingley's Promise vision is 'The best start for every child'.

Our Mission Statement is 'We deliver life changing support to under 5's with additional needs & disabilities and their families, by providing specialist learning through play, family support & training, and advice to mainstream settings'.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For the Year Ended 31st March 2024

Within this overall framework, our main objectives are:

Reach as many children as possible.

Ensure every child transitions to the best educational option for them when they leave us.

Be active in networking and signposting to ensure all the child's needs are met.

Ensure parents are always given choices and their voices are heard.

We also took the opportunity as part of the strategy review to bring to the fore our core values:

We seek **excellence** in all we do through continuous learning and improvement.

We **care** for each other, our children and their families.

- We promote **development** of children, families & our team in a stimulating environment.
- We work with **integrity**, sharing resources and expertise for best outcomes.
- We **empower** children and families to make their own choices.

The West Berkshire Centre operates from a building in Shaw, Newbury, which opened to families in mid-February 2015. We have a sub-lease for the building, large garden and 10 car parking spaces with Shaw Social Club which is co-terminus with their own lease with West Berkshire Council.

The Wokingham Centre operates from premises within All Saints School in Wokingham. We have a licence to occupy this space (with 12 months notice by either party) and pay both fixed and variable (e.g. utilities costs) elements of rent based on the percentage of space that we occupy within the school.

The Reading Centre operates from a Reading Borough Council owned building for which we pay a peppercorn rent, but for which we must pay the buildings insurance, utilities costs and all associated building maintenance costs as part of the lease. The lease doesn't expire until July 2034.

In January 2023 a new Centre opened in Gloucester, fully funded by Gloucester Council, initially providing places for 16 children and in March 2023 new centres were opening in Southampton and Bournemouth.

Volunteers play a very important role within the charity, assisting with fundraising, undertaking administration to take the pressure off teams, supporting children in the Centres, and helping with mealtimes. Dingley's Promise was awarded the Queen's Award for Voluntary Service (the MBE for charities) in June 2011.

Risk Management Statement

A formal Risk Policy has been implemented since February 2015 and is under annual review.

The policy states that:

- The Trustees and executive management of Dingley's Promise believe that sound risk management is integral to both good management and good governance practice.
- Risk management considerations will form an integral part of our decision-making and be incorporated within strategic and operational planning.
- Risk assessment will be conducted on all new activities and projects to ensure they are in line with the Dingley's Promise strategic plan and objectives.
- Risks and opportunities will be identified, analysed and reported at an appropriate level and escalated as necessary.
- A risk register covering key strategic risks will be maintained and updated at least twice a year and more frequently where risks are known to be volatile.
- All staff will be provided with adequate training on risk management and their role and responsibilities in implementing this.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For the Year Ended 31st March 2024

- Dingley's Promise will regularly review and monitor the effectiveness of its risk management framework and update it as considered appropriate.
- Reports will be made to the Trustee Board and CEO each quarter of continuing and emerging high concern risks and those where priority action is needed to effect better control.
- This policy is a formal acknowledgement that the Trustee Board is committed to maintaining a strong risk management framework. The aim is to ensure that Dingley's Promise makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse affects of risks.
- This policy will be used to support the internal control systems of Dingley's Promise, enabling us to respond to operational, strategic and financial risks regardless of whether they are internally or externally driven.

Going concern

Our performance in recent years, even those years which resulted in an operating deficit, has always left us at the end of the year with a good cash base, a Reserves Fund to cover a managed wind-down in the event of collapse in funding (or other event resulting in forced closure), sufficient funding in all other restricted funds to cover asset values and liabilities (e.g., unspent grants) and additional unrestricted funds to develop the organisation and its services. We are aware of, and adhere to, the Charity Commission's guidance on 'Managing a charity's finances: planning, managing difficulties and insolvency (CC12)'. We firmly believe that our strong governance and management make a compelling case for Dingley's Promise to be considered a Going Concern.

Achievements and performance

The charity sets and tracks a detailed set of Key Performance Indicators (KPIs) routinely. These include:

- Operational performance by centre, such as number of hours of learning through play sessions, number of children attending, number of children on waiting list;
- Fundraising performance such as return on investment, grant submissions, grant success rates, number of donors
- Communication performance such as social media followers, website hits and conversion rates, national print and broadcast media coverage
- Training performance such as number of learners, number of children affected, number of places created and revenue.

A "KPI Pack" is updated every month, and distributed to all Board Members prior to each Board meeting, and any questions or observations are covered at the meetings.

This has been another year of strong growth and development at Dingley's Promise. The key focus areas remain unchanged: directly impacting children and their families through existing and new Centres; positively influencing the EY SEND agenda locally and nationally; indirectly impacting large numbers of children by implementing practitioner training across the country. Significant strides have been taken within all of these strategic priorities.

Priority 1: Centres

Centres continue to be the core of the Dingley operation. During the year, two new centres were opened, one in Southampton and the other in Bournemouth. Opening new centres is the most effective method of extending the Dingley impact to more children and families, and opening these two new sites, both fully funded by local authorities, has been a clear demonstration of the charity's strategy in action. The number of children supported during the year across all centres was up 71% on the previous year. Additionally, 67.8% of all children transitioning from Dingley Centres did so into a mainstream environment.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For the Year Ended 31st March 2024

Priority 2: Influencing EY SEND Agenda

Hosted by our Patron, Lord Brownlow, Dingley implemented an event at the House of Lords to launch its manifesto, attended by Members of Parliament, Lords, key players in the EY SEND environment, both nationally and within local authorities. The Dingley CEO, Catherine McLeod, outlined the organisation's manifesto, and the Minister for Children, David Johnston, gave a keynote speech reinforcing many of the manifesto themes. As the year has progressed, Dingley has continued to influence the EY SEND agenda in many forums, examples of which are: being invited to join the DfE EY SEND Expert Advisory Board and Change Program Board; being contracted by the DfE to give strategic support to the Safety Valve and Delivering Better Value initiatives; as a result of Dingley work, The Minister communicated to all Local Authorities regarding the importance of EY SEND funding.

Priority 3: Practitioner Training

Our training initiative continues to be central to our overall strategy, as it provides a way of coding the deep expertise built in centres over several decades, and putting this to work through large numbers of practitioners and settings across the country. Over 14,000 practitioners accessed Dingley training during the year, and the impact of the training led to the creation of 3342 new places in mainstream settings for children with SEND.

Key Events Impacting performance

During this year, the key events that have most impacted our performance have been the opening of two new centres. This represented a 50% increase in our organisational footprint so carried considerable risk. The risk was mitigated by three critical factors: firstly, ensuring that contracts with Local Authorities are in place to fund new centres; secondly, we have added key roles such as a COO and a Quality Manager to the central team to provide the necessary support to the increased number of centres; finally, meticulous planning of the opening of new centres. We are delighted that these activities have allowed us to open the new centres smoothly and without any negative impact on the organisation. We will continue to deploy this proven approach as we open further new centres in the future.

Fundraising

Income comes from four areas.

1. "Donations & Legacies": included in this area are funds raised by fundraising events such as our annual Gala Dinner, and corporate/ personal donations. We set ourselves a target of £136K, against which we achieved £121K, the largest gap being in fundraising events anecdotally driven by higher interest rates and lower disposable income.
2. Charitable Activities - Grants : examples of key grant income this year have been The Big Lottery, Children In Need and an ongoing partnership with Comic Relief. We achieved Grant income of £335K, against a target of £371K, the shortfall driven by Non-Statutory Operational Grants.
3. Government Contracts: the charity's biggest area of income, consisting predominantly of SLA's, but also including specific funding commitments such as The Stronger Practice Hub. In this area, we achieved an income of £631K versus a budget of £616K.
4. Open Market: including income from, for example, the Nursery Education Grant, but also income from our consultancy and training practices. This fundraising area was on target with income of £485K versus a budget of £489k.

We do have third party fundraising partners which include JustGiving, The Good Exchange and challenge providers such as the London Marathon, Ultra Challenge and other event organisers. We monitor the income on these platforms and then match it with the income received in our bank on a regular basis.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For the Year Ended 31st March 2024

We take part in a range of voluntary fundraising schemes, including partnering on community events, online fundraising through various platforms and challenge fundraising where individuals take on challenges and raise money for us. We do not engage in cash collections on the street, although we sometimes do this in partner business premises such as supermarkets, entertainment venues etc.

Any complaints related to fundraising can be raised through our standard complaints procedure, which is found on our website. This year we have had no fundraising complaints.

We consider four main aspects when fundraising fairly - respect, fairness, responsiveness and accountability. We actively consider whether a donor has the capacity to donate or whether they are vulnerable. We do not ever pressure donors, and are particularly careful about asking our service users for support, as we know they may feel obliged to donate. We are clear that any donations have no effect on the services they receive.

As the organisation grows, expanding its footprint and impacting significantly more children, it is absolutely critical that the internal operations team develops to be able to deliver this growth agenda. This has been a key focus area for the year, and examples of development include: adding the role of Chief Operating Officer, facilitating deeper Operations Management and giving the CEO the headroom required to fulfil their priorities; moving from a combined Fundraising and Marketing role to dedicated roles on both, providing the necessary focus and expertise to continue to fuel expansion in what is proving to be an increasingly challenging fundraising environment; increased Finance resource to ensure that inevitably more complex financial operations are professionally managed, and to implement governance processes to ensure the Executive Team and the Board of Trustees have complete financial transparency as the charity grows. The Board of Trustees is highly aware that they need to support this expansion, but equally must ensure that organisational change is affordable and does not grow faster than the overall organisation.

Finally, 2023/4 has also seen a significant strengthening of the Board of Trustees. Based on a skills assessment undertaken at the end of the previous year, the Board has grown to 9 Trustees with a broad and complementary set of skills that cover all the needs of the charity. The Board includes extensive experience in both EY SEND and business, but also more specialist areas such as Digital, and Equity, Diversity and Inclusion.

Financial Review

Financial performance mirrored the growth and development of the charity's activities. Total income increased by 59% over the previous year to reach £1,576K. Local Authority payments grew by £425K (+206%) reflecting the opening of two new centres, in Southampton and Gloucester towards the end of the prior financial year and the move towards a fully funded operating model.

Earnings from Training and Consultancy also increased significantly from £97K to £222K, a growth of 129%, primarily driven by the on-going training programme with Comic Relief and Consultancy projects for The Department for Education, The Council for Disabled Children & Coram Hemsall's.

Overall, Gifts and Grants were materially in line with the prior year, with the programmes funded by major grantors, Comic Relief, Big Lottery and Children in Need, continuing unchanged.

Expenditure increased from £1,021K in the previous year to £1,601K in 2023/24, (+57%). This was primarily driven by the full year impact of the two new centres in Southampton and Gloucester, opened towards the end of the prior financial year.

At the end of 2023/24 the charity is reporting a net deficit of £25K. The Trustees are confident that this is a temporary imbalance and that the charity comfortably meets its' going concern criteria. The balance sheet remains strong with net assets of £218K and cash available of £204K.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For the Year Ended 31st March 2024

Dingley's Promise opened a new centre in Bournemouth in March 2024 and expects to open several more centres later in 2024/25 so both income and expenditure are expected to grow significantly over the coming year.

Reserves policy

Dingley's Promise recognises the vulnerability of the children and families who rely on its services. The Board of Trustees has therefore agreed a Reserves Policy that requires us to hold sufficient Reserves to continue our Learning Through Play sessions, and associated family support, for a period of four months, were there to be any unforeseen collapse in our funding.

At the start of each financial year the Board of Trustees will determine the level of reserves needed to meet this four-month wind down period, also taking account of staff redundancy costs and any other financial commitments. These costs will be offset against any long-term funding that can be guaranteed to continue during any such wind down period. The level of reserves thus determined will be published in the accounts for the previous financial year.

The Board of Trustees may at times designate additional funds from free reserves for significant project costs or replacement of major assets.

The directors have reviewed and renewed the reserves policy. The new total requirement for 4 months of net operating costs, redundancy and other costs would be £155,787 (2023 - £23,024).

This would be covered by:

Unrestricted Funds	£22,524
Training Funds	£83,099
Newbury Restricted Funds	£-
Reading Restricted Funds	£8,245
Wokingham Restricted Funds	£-
Gloucester Restricted Funds	£31,918
Southampton Restricted Funds	£10,000
Bournemouth Restricted Funds	£-

At the year end, free reserves, as defined by the Charity Commission were £22,524.

Plans for future periods

We continue to be ambitious about transforming the early years for children with SEND and their families, and this is reflected in our five-year strategy that was established in 2022 and is regularly reviewed at key meetings including the Trustee Board meetings. Our five-year strategy has four core focus areas:

- Develop all existing and new Centres to ensure they are centres of excellence, with a focus on ensuring the voice of the child and the voice of our families are central to our work, further expansion of our family support operation, embedding our KPI tracking processes, and ensuring the right quantity and quality of operational management as the organisation expands.
- Open new centres. On the back of the successful openings in Bournemouth and Southampton this year, the charity intends to identify opportunities for new centres in the year ahead. Discussions with several Local Authorities in the South are already underway. Additionally, Dingley plans to prove its potential as a National organisation by opening several centres in the North of England. Again, discussions are underway.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Trustees' Annual Report

For the Year Ended 31st March 2024

- Develop our national change work including support and consultancy with 130 local authorities, increased public speaking to raise awareness and profile, and lobbying for national change. Specifically, in 2024/5, the organisation will lobby to simplify SEND funding, work with Ofsted to develop inspection guidelines that support inclusion, and create EY SEND assessment criteria for DfE national application.
- Continue to expand the reach of training, by growing the number of practitioners using it by 50% in the year ahead to 21,000.

The organisation is ambitious about what can be achieved over the coming years, and has the support of teams and stakeholders to achieve this. Two years into the 5 year strategy, the results already achieved give great confidence in this ambition.

Provision of information to auditors

Each of the persons who are Directors at the time when this Report of Directors is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a director in order to be aware of any information needed by the Company's auditors in connection with preparing their report and to establish that the Company's auditors are aware of that information.

Auditors

In accordance with Section 485 of the Companies Act 2006, a resolution proposing the reappointment of Crowe U.K. LLP as auditors to the Company will be put to the Annual General Meeting.

This Annual Report, prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the Directors on 30th August 2024 and is signed as authorised on its behalf by:

.....

James Laidlaw
Trustee

Date: 30 / 8 / 2024

Dingley Family and Specialsit Early Years Centres

Statement of Directors' Responsibilities

For the Year Ended 31 March 2024

The Directors are responsible for preparing the Report of the Directors' and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Auditor's report
to the Directors of Dingley Family and Specialist Early Years Centre**

For the Year Ended 31st March 2024

Opinion

We have audited the financial statements of Dingley Family and Specialist Early Years Centres for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet, Cashflow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other matters

Without qualifying our opinion in this respect, we draw your attention to the fact that the 2023 comparative figures did not have an audit performed on them.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent Auditor's report (continued)
to the Directors of Dingley Family and Specialist Early Years Centre

For the Year Ended 31st March 2024

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's report (continued)
to the Directors of Dingley Family and Specialist Early Years Centre

For the Year Ended 31st March 2024

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, taxation legislation, together with the Charities SORP (FRS 102) and the Charities Act. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the charity were Safeguarding regulations, Health & Safety legislation, General Data Protection Regulations and Food Hygiene Standards.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Governors and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of certain income streams and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the trustees about their own identification and assessment of the risks of irregularities, sample testing on income, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

Independent Auditor's report (continued)
to the Directors of Dingley Family and Specialist Early Years Centre

For the Year Ended 31st March 2024

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....

Janette Joyce
Senior Statutory Auditor

For and on behalf of **Crowe U.K. LLP**
Statutory Auditor

Date: 2 September 2024

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Statement of Financial Activities
For the Year Ended 31st March 2024

		Unrestricted Funds £	Restricted Funds £	Total 2024 £	<i>Total 2023 £</i>
Income from:					
Donations and legacies					
Donations and legacies	2	114,692	6,267	120,959	147,259
Charitable activities					
Grants	3	23,836	311,511	335,347	313,204
Statutory funding	4	-	809,062	809,062	427,555
Other trading income	5	31,093	278,068	309,161	102,546
Income from investments					
Bank interest		1,561	-	1,561	813
Total income and endowments		171,182	1,404,908	1,576,090	991,377
Expenditure on:					
Raising funds	6	111,259	9,052	120,311	92,022
Charitable activities	6	28,944	1,451,572	1,480,516	928,949
Total expenditure		140,203	1,460,624	1,600,827	1,020,971
Net (expenditure)/income		30,979	(55,716)	(24,737)	(29,594)
Transfer between funds	15	(97,213)	97,213	-	-
Net movement in funds		(66,234)	41,497	(24,737)	(29,594)
Fund balances brought forward at 1 April 2023		88,758	154,351	243,109	272,703
Fund balances carried forward at 31 March 2024		22,524	195,848	218,372	243,109

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Company Registration number: 07279320

Balance Sheet

For the Year Ended 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	10	<u>39,060</u>	<u>43,495</u>
Current assets			
Other debtors and prepayments	11	174,022	124,295
Cash at bank and in hand		<u>203,797</u>	<u>304,180</u>
		377,819	428,475
Creditors: amounts falling due within one year			
Other creditors and accruals	12	<u>(198,507)</u>	<u>(228,861)</u>
Net current assets		<u>179,312</u>	<u>199,614</u>
Net assets		<u>218,372</u>	<u>243,109</u>
Represented by:			
Funds			
Unrestricted Funds		22,524	88,758
Restricted funds	14	<u>195,848</u>	<u>154,351</u>
Total funds	13	<u>218,372</u>	<u>243,109</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustee Director Board and authorised for issue on 30th August 2024 and were signed on their behalf by:

.....
James Laidlaw
Trustee

Date: 30 / 8 / 2024

The notes on pages 20 to 34 form part of these financial statements

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Statement of Cash Flows
For the Year Ended 31st March 2024**

	Note	2024 £	2023 £
Cash flows from operating activities			
Cash provided by operating activities	19	<u>(82,122)</u>	<u>50,038</u>
Cash flows from investing activities			
Interest income		1,561	813
Purchase of tangible fixed assets		<u>(19,822)</u>	<u>(7,043)</u>
Cash used in investing activities		<u>(18,261)</u>	<u>(6,230)</u>
Increase in cash and cash equivalents in the year		(100,383)	43,808
Cash and cash equivalents at the beginning of the year		<u>304,180</u>	<u>260,372</u>
Total cash and cash equivalents at the end of the year		<u>203,797</u>	<u>304,180</u>
Analysis of cash and cash equivalents			
Cash in hand		<u>203,797</u>	<u>304,180</u>

The notes on pages 20 to 34 form part of these financial statements

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the Financial Statements
For the Year Ended 31st March 2024**

1. Accounting policies

General information

Dingley Family and Specialist Early Years Centres is a registered charity, registered in England and Wales, number 1137609, and a charitable company limited by guarantee, number 07279320, incorporated in England and Wales. The address of its registered office is Kennet Walk Community Centre, Kenavon Drive, Reading, Berkshire, RG1 3GD.

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Our performance in recent years, even those years which resulted in an operating deficit, has always left us at the end of the year with a good cash base, a Reserves Fund to cover a managed wind-down in the event of collapse in funding (or other event resulting in forced closure), sufficient funding in all other restricted funds to cover asset values and liabilities (e.g., unspent grants) and additional unrestricted funds to develop the organisation and its services. In each of the last three years, we have operated for a time without a Fundraising Manager yet have achieved income no worse than 9% short of budget and managed our operational expenditure to match. We are aware of, and adhere to, the Charity Commission's guidance on 'Managing a charity's finances: planning, managing difficulties and insolvency (CC12)'. Under normal circumstances we firmly believe that our strong governance and management make a compelling case for Dingley's Promise to be considered a Going Concern.

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees believe that whilst there is some doubt relating to future income streams, this does not give rise to a material uncertainty regarding the charity's ability to continue as a going concern. The trustees therefore believe that it is appropriate to prepare the accounts on a going concern basis.

At the end of March 2024, the charity had £203,797 of cash available. The trustees have carried out sensitivity analysis that confirms that should no further income, other than what has been confirmed, be received, the charity is able to meet liabilities as they fall due for at least another 12 months from the date of approval of the financial statements.

Funds

Unrestricted funds represent funds of the charitable company that are not subject to any restrictions regarding their use.

Restricted funds represent funds available to meet specific expenditure as specified by the fund provider.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the Financial Statements
For the Year Ended 31st March 2024**

1. Accounting policies (continued)

Income

All income is recognized in the Statement of Financial Activities when the company is legally entitled to the income, receipt is probable and the amount can be measured reliably. Income from external grants is recognised in the Statement of Financial Activities as soon as it is receivable unless donor conditions related to performance and specific deliverables apply. These grants are accounted for as the charity earns the right to consideration through performance.

Donations & Legacies - Donations and legacies include income generated from the following sources:

- gifts and donations, including legacies given by the founders, patrons, supporters, the general public and businesses
- sponsorships where these are, in substance, in the form of donations rather than payment for goods or services
- revenue derived from the hosting of events.

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, and it is probable that the income will be received and the amount can be measured sufficiently reliably.

For legacies, entitlement is taken when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material

Charitable Activities - Income received which is a payment for services provided for the benefit of the charity's beneficiaries. It will include activities undertaken in furtherance of the charity's objects and those grants which have conditions as service level agreements with local authorities.

Grants which provide core funding or are of a general nature provided by the Government and charitable trusts and foundations, but will not include those grants which are specifically for the performance of a service or production of charitable goods, for instance a service agreement with a local authority. Grants are recognised in the financial statements when control over the rights or other access to the benefit passes to the charity and receipt of the funds is significantly certain, usually in writing from the grant provider

Government Funding - Local authority grants provided which are specifically for the performance of a service. Provision of such services is invoiced and recognised at the commencement of the period covered by the agreement.

Other Trading Activities - The provision of services other than the charities core activity for the benefit of the charity's beneficiaries via the charity's training sector. Revenue is recognized upon the transfer of the training materials and deemed by the date the software license becomes available to the payee.

Investment Income - Income derived from the investment of cash reserves with a 3rd party institution. Income from interest is recognised upon receipt.

Expenditure

Expenditure is included on an accruals basis, inclusive of any VAT, which cannot be recovered. Certain expenditure is apportioned to costs categories based on the estimated amount attributable to the activity during the year.

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2024

1. Accounting policies (continued)

Depreciation

Depreciation is calculated to write off the cost less estimated residual value of fixed assets over their estimated useful lives.

Equipment	- 4 years straight-line
Leasehold improvements	- over the remaining term of the lease

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activity over the period in which the cost is incurred.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognized at transaction value and subsequently measured at their settlement value.

Pensions

The charity contributes to a defined contributions scheme.

Significant judgements and estimates

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2024

2. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	<i>Total 2023 £</i>
Community Groups	9,070	1,800	10,870	7,592
Corporate Donations	6,856	-	6,856	25,325
Donations From Individuals	79,972	4,753	84,725	91,114
Gift Aid	6,107	-	6,107	3,628
Fund Raising Events	12,402	(286)	12,116	14,500
Sale and Merchandise	285	-	285	100
Legacies & Memory Giving	-	-	-	5,000
	114,692	6,267	120,959	147,259

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the Financial Statements
For the Year Ended 31st March 2024**

3. Grants

	Unrestricted	Training	Reading	Wokingham	Newbury	Gloucester	Southampton	2024	2023
	Funds							Total	Total
	£	£	£	£	£	£	£	£	£
Bailey Thomas								-	5,000
Barbara Ward								-	5,000
Berkshire Community Foundation	250							250	5,708
Big Lottery COL				8,791				8,791	9,468
Big Lottery Core				40,087				40,087	39,410
Bosher-Hinton Foundation								-	1,929
Brighter Futures For Children			39,673					39,673	17,035
Children In Need			19,989		19,989			39,978	39,935
Comic Relief		118,013						118,013	114,652
David Solomons Charitable Trust					750			750	-
D'Oyly Carte				1,044	1,044			2,088	-
Field Seymour Park								-	1,790
Garfield Weston			2,083	2,083	2,084			6,250	18,750
Global Make Some Noise			3,333	3,333	3,334			10,000	18,130
Gloucestershire Disability Funds						2,500		2,500	-
Greenham Trust Ltd					20,690			20,690	8,939
Hobson Charity							4,036	4,036	
National Lottery Community Grant				9,257				9,257	
Newbury Town Council					1,000			1,000	
Peter Baker					4,000			4,000	2,000
Shanley Foundation					3,000			3,000	
Sir Jules Thomson								-	1,500
Souter Charitable Trust								-	2,760
THBWCT	500							500	
The Charities Trust								-	350
The Early Charity								-	4,774
The Edward Gosling Foundation								-	6,594
The Openwork Foundation	10,412							10,412	
The Syder Foundation					3,000			3,000	
Wooden Spoon			4,898					4,898	
Wokingham Town Council								-	1,158
Wokingham United Charities								-	3,322
University of Reading			3,500					3,500	
Benevity Charitable Giving	400							400	
Online Giving Foundation	74							74	
St Lawrence Churchlands	2,200							2,200	
St James's Palace								-	5,000
	13,836	118,013	73,476	64,595	58,891	2,500	4,036	335,347	313,204

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2024

4. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	<i>Total 2023 £</i>
Service Level Agreements	-	523,026	523,026	174,871
Nursery Education Grant	-	178,650	178,650	181,943
Additional Statutory Funding	-	107,386	107,386	70,741
	-	809,062	809,062	427,555

5. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	<i>Total 2023 £</i>
Learn Through Play	-	4,753	4,753	5,940
Consultancy	31,093	81,772	112,865	86,886
Training Courses and Materials	-	109,551	109,551	9,720
Stronger Practice Hub	-	81,992	81,992	-
	31,093	278,068	309,161	102,546

6. Total Expenditure

	Staff Costs £	Other Direct Costs £	Support & Governance £	Total 2024 £	<i>Total 2023 £</i>
Cost of raising funds					
Operations	83,706	2,166	-	85,872	71,261
Training	-	6,880	-	6,880	414
Support & Other Costs	-	-	27,559	27,559	20,347
	83,706	9,046	27,559	120,311	92,022
Charitable Activities					
Operations	877,691	136,307	-	1,013,998	604,390
Training	184,394	70,791	-	255,185	174,388
Premises Costs	-	97,840	-	97,840	67,499
Depreciation	-	22,542	-	22,542	22,086
Support & Other Costs	-	-	29,501	29,501	30,117
Governance	-	-	61,450	61,450	30,469
	1,062,085	327,480	90,951	1,480,516	928,949
	1,145,791	336,526	118,510	1,600,827	1,020,971

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the Financial Statements
For the Year Ended 31st March 2024**

7. Analysis of Support and Governance Costs

	Staff Costs £	Other Costs £	Total 2024 £	<i>Total 2023 £</i>
Support Costs				
Office Cost	-	-	-	-
Finance	-	1,352	1,352	<i>1,231</i>
IT	-	4,383	4,383	<i>1,138</i>
Human Resources	-	12,426	12,426	<i>5,673</i>
Premises	-	98	98	<i>785</i>
Depreciation	-	-	-	-
Marketing	-	25,068	25,068	<i>27,646</i>
Health and Safety	-	-	-	-
Administration and Office	-	13,733	13,733	<i>13,991</i>
	-	57,060	57,060	<i>50,464</i>
Governance costs				
Accounting	-	29,652	29,652	<i>19,407</i>
Audit	-	19,800	19,800	<i>4,739</i>
Other	-	11,998	11,998	<i>6,323</i>
	-	61,450	61,450	<i>30,469</i>
	-	118,510	118,510	<i>80,933</i>

8. Net income/(expenditure)

	Total 2024 £	<i>Total 2023 £</i>
Net income is stated after charging		
Auditor's remuneration - Audit (Incl VAT)	19,800	<i>4,739</i>
Depreciation	22,542	<i>22,087</i>
Operating lease charges	15,952	<i>15,952</i>
	58,294	<i>42,778</i>

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2024

9. Staff costs

	2024	2023
	£	£
Salaries	1,049,901	654,432
Employers NI	72,935	41,570
Employer Pension Contributions	22,955	18,243
	1,145,791	714,245
	No.	No.
The average number of part-time employees was	51	48
The average number of full-time employees was	12	9

1 employee received employee benefits in excess of £60,000 (2023 - Nil).

No member of the Trustee Director Board received any remuneration or expenses during the year (2023 - Nil).

The key management personnel of the charity received employee benefits (including employers pension and employers NIC) totaling £417,220 (2022 - £254,316).

10. Tangible fixed assets

	Leasehold		
	Improvements	Equipment	Total
Cost	£	£	£
At 1 April 2023	180,191	57,381	237,572
Additions	3,600	16,222	19,822
Disposals	-	(17,986)	(17,986)
At 31 March 2024	183,791	55,618	239,409
Depreciation			
At 1 April 2023	142,248	51,829	194,077
Charge for the year	17,376	5,166	22,542
Elimination of disposal	-	(16,270)	(16,270)
At 31 March 2024	159,624	40,725	200,349
Net book value			
At 31 March 2024	24,167	14,893	39,060
Net book value			
At 31 March 2023	37,943	5,552	43,495

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2024

11. Debtors

	2024	2023
	£	£
Other debtors	144,387	98,854
Prepayments	29,635	25,441
	174,022	124,295

12. Creditors - Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	7,007	12,566
Other taxes, social security & pensions	23,750	17,573
Accruals & other creditors	20,770	11,133
Deferred income	146,980	187,589
	198,507	228,861

Income received during the year that has been deferred as it does not meet the recognition criteria as set out in the accounting policies is as follows:

	Training Offering £	Wokingham £	Newbury £	Gloucester £	Total 2024 £
The Garfield Weston Foundation					
Newbury Town Council			2,000		2,000
The Good Exchange			30,080		30,080
Big Lottery Fund		3,345			3,345
Gloucestershire County Council				70,833	70,833
Comic Relief	29,924				29,924
Irwin Mitchell LLP		1,000			1,000
Wokingham BC		9,798			9,798
	29,924	14,142	32,080	70,833	146,980

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2024

13. Analysis of net assets between funds

	Unrestricted	Restricted	Total
	£	£	2024
			£
Tangible fixed assets	-	39,060	39,060
Net current assets	22,524	156,788	179,312
	22,524	195,848	218,372

Comparative for the year ended 31 March 2023

	Unrestricted	Restricted	Total
	£	£	2023
			£
Tangible fixed assets	-	43,495	43,495
Net current assets	88,758	110,856	199,614
	88,758	154,351	243,109

Aim and use of restricted funds:

The restricted funds represent grants, donations, statutory funding and the sale of our online courses received for detailed specific purposes. Where these have not been fully expended during the financial year they are carried forward for the following financial year. These funds have been received for specific centres and projects. There are therefore many different funds and for the purposes of the statutory accounts, these have been grouped accordingly to the different centres they relate to.

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2024

14. Restricted Funds 2024

	Balance Brought Forward (1 April 2023) £	Income £	Expenditure £	Transfers £	Balance Carried Forward (31 March 2024) £
Training and stronger practice hub	60,290	390,828	(262,065)	(105,954)	83,099
Reading	-	222,007	(297,362)	83,601	8,246
Reading Buildings	35,433	-	(1,785)	-	33,648
Wokingham	26,546	172,892	(220,469)	21,031	-
Wokingham Buildings	-	-	(133)	133	-
Newbury	-	156,246	(252,670)	97,115	691
Newbury Buildings	16,280	-	(13,962)	-	2,318
Gloucester	1,446	214,966	(184,494)	-	31,918
Gloucester Buildings	-	-	(98)	98	-
Southampton	14,356	214,220	(208,431)	-	20,145
Southampton Buildings	-	-	(1,189)	1,189	-
Bournemouth	-	33,750	(17,967)	-	15,783
	154,351	1,404,909	(1,460,625)	97,213	195,848

Comparative year ended 31 March 2023

	Balance Brought Forward 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance Carried Forward 31 March 2023 £
Training	42,865	192,904	(175,479)	-	60,290
Reading	1,958	198,122	(256,207)	56,127	-
Reading Buildings	37,331	-	(1,898)	-	35,433
Wokingham	11,909	222,457	(207,820)	-	26,546
Newbury	-	133,132	(209,067)	75,935	-
Newbury Buildings	28,607	-	(12,327)	-	16,280
Gloucester	-	47,261	(46,175)	360	1,446
Southampton	-	25,810	(11,454)	-	14,356
	122,670	819,686	(920,427)	132,422	154,351

Details of the material restricted funds are as follows:

Service Level Agreements - Our centres are currently engaged with local authorities in Reading, Wokingham, West Berkshire, Bournemouth, Gloucester and Southampton with a contract for the provision of assessment and outreach provision for children with SEND.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the Financial Statements
For the Year Ended 31st March 2024**

Big Lottery - 60-month project to Increase our reach to families with children with additional needs and disabilities, enabling more children to access early year's education and have the best chance of experiencing mainstream in Wokingham and surrounding areas.

Children In Need - 3-year project to deliver 4 Learn Through Play sessions of 2.5 hours per week for 39 weeks for 3 years in both Reading and West Berkshire Centres and one specialist Intervention/Activity per week for 39 weeks for 3 years, delivered by external specialists, typically lasting 60 minutes or 2 x 30 minutes per week.

Comic Relief - 60-month grant totalling £545,789 dedicated to transforming early education for children with SEND by building inclusion. The funding cover 4 independent streams of work as below:

1. Development and implementation of comprehensive online training programme for practitioners - Through this project, Dingley's Promise will be delivering a comprehensive programme of 10 online courses at all early year's practitioners in a total of 30 LA areas
2. Strategic support for the LA areas engaged to support long term impact
3. Co-production with families throughout
4. Realising maximum impact nationally and internationally through the steering group

Council For Disabled Children - Early Years Disadvantage VCS Grant 2023-25 was awarded to support Priority 2, Early Years Special Educational Need and Disabilities. The EYSEND Partnership with CDC aims to increase access and inclusion in early years for children with SEN and Disabilities. By collaboratively working with National Children's Bureau, partners, and the Department for Education to support early years overarching strategic aims over the funding period (August 2023 - March 2025). Provision on flexible policy implementation support, as needed wider sectoral and parental engagement about key issues that impact our target audiences (LAs, early years sector and disadvantaged families), Stakeholder management, communications, policy messaging, dissemination, signposting, advice, and info (including enabling end users to engage) in the delivery of improved outcomes for disadvantaged families, Learning events and peer support.

Department For Education & Coram Hemsalls - Funding to support providing an opportunity to bring together the concerns about sufficiency in local areas and the strategic approach of central Government in the SEND and AP Plan with a opportunity to create an early years system that is more equitable for children with SEND that enables them to access their early years entitlements and builds inclusion from the earliest stages, and supports legal compliance as the new entitlements are developed.

National Lottery - Fund awarded for £9257 for **transforming outdoor learning and physical development of children with SEND.**

Brighter Futures For Children Covid Recovery - 18-month project specifically for the cohort of children who were most affected by COVID, and aimed to allow those children to recover from the disruption caused by the pandemic and any gaps in their learning or delays in accessing early years provision. It included group sessions in the community, as well as one to one case work where necessary. The sessions will be for children with their families and also for parents alone as follows: - Group play sessions focused on socialisation, transitions and adapting to new environments. These are play-based and will include focuses on fundamental communication skills and physical development. Ideally these will be held at Children's Centres to build the link between them and local families. - Parent group sessions focused on building peer support and hearing from specialist speakers to share information and advice. We expect this to be: - One family session per week (speaker every month from a local service which could be portage, SEN team, early years team, therapists, children's centres, other charities etc.) - Three group play session a week (online or face to face) - Individual sessions with families as necessary either online or face to face - Outreach to local toddler groups to ensure the service is known locally

Openworks Fund - Funding to support a Emotional and Social Development Project for children in our West Berkshire setting, through the provision of new resources.

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2024

15. Transfer of funds

For the year ending 31st March 24, transfers have been made to the value of £97,213 from general unrestricted funds comprising of revenue from undesignated donations, grants and corporate funding and a further transfer of £105,954 from revenues derived from the sale of training courses to cover deficits on operational centre funds. These deficits are a result of underfunding of the Reading, Wokingham & West Berkshire centres and the charity implements a policy of supplementing the core cost of running these three centres out of unrestricted charitable funds to ensure the continuation of these key centres.

16. Commitments under operating leases

At 31 March 2024 the company had future minimum lease payments under non-cancellable operating leases as set out below:

	Land and buildings 2024 £	<i>Land and Buildings 2023 £</i>
Within 1 year	8,152	<i>15,952</i>
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-

17. Pensions

The charitable company runs a defined contribution scheme. The costs for the year represent the charitable company's contributions to the scheme of £22,955 (2023 - £18,243). At the year-end £4,329 (2023 - £4,914) was accrued in respect of contributions to this scheme.

18. Taxation

The charitable company is exempt from Corporation Tax on its charitable activities. The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

19. Reconciliation of income/(expenditure) in funds to net cash flow from Operating activities

	2024 £	<i>2023 £</i>
Net (expenditure)/income	(24,737)	<i>(29,594)</i>
Add back depreciation charge	22,542	<i>22,087</i>
Add back loss on disposal of fixed assets	1,715	<i>-</i>
Deduct investment income shown in investing activities	(1,561)	<i>(813)</i>
(Increase) in debtors	(49,727)	<i>(65,203)</i>
(Decrease) in creditors	(30,354)	<i>123,561</i>
Net cash provided by operating activities	(82,122)	<i>50,038</i>

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2024

20. Analysis of changes in net debt

	At 1 April 2023	Cashflows	At 31 March 2024
	£	£	£
Cash at bank and in hand	304,180	(100,383)	203,797

21. Related party transactions

During the period to 31st March 2024 there were no related party transactions.

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2024

22. Statement of Financial Activities
For the Year Ended 31st March 2023

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2023</i>	<i>Total 2022</i>
<i>Income and endowments from:</i>				
<i>Donations and legacies</i>				
Donations and legacies	146,029	4,618	150,647	166,804
Grants	6,394	370,313	376,707	289,637
<i>Income from investments</i>				
Bank interest	813	-	813	483
<i>Charitable activities</i>				
Performance related grants	18,455	444,755	463,210	395,281
<i>Total income and endowments</i>	<u>171,691</u>	<u>819,686</u>	<u>991,377</u>	<u>852,205</u>
<i>Expenditure on:</i>				
Raising funds	90,301	1,721	92,022	88,280
Charitable activities	10,243	918,706	928,949	763,599
<i>Total expenditure</i>	<u>100,544</u>	<u>920,427</u>	<u>1,020,971</u>	<u>851,879</u>
<i>Net (expenditure)/income</i>	71,147	(100,741)	(29,594)	326
<i>Transfer between funds</i>	<u>(132,422)</u>	<u>132,422</u>	<u>-</u>	<u>-</u>
<i>Net movement in funds</i>	<u>(61,275)</u>	<u>31,681</u>	<u>(29,594)</u>	<u>326</u>
<i>Fund balances brought forward at 1 April 2022</i>	<u>150,033</u>	<u>122,670</u>	<u>272,703</u>	<u>272,377</u>
<i>Fund balances carried forward at 31 March 2023</i>	<u>88,758</u>	<u>154,351</u>	<u>243,109</u>	<u>272,703</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

Accounts



Patrons Christopher Khoo DL &
Naomi Khoo and Helene Raynsford
and Lord Brownlow CVO DL

Company Registration Number: 07279320
Charity Number: 1137609

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Financial Statements

Year ended 31 March 2023

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Contents
Year ended 31 March 2023

	Page
Legal and Administrative information	2.
Directors' annual report	3.
Independent Examiner's report	9.
Statement of financial activities	10.
Balance sheet.....	12.
Statement of cash flows	13.
Notes to the financial statements	14.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Legal and Administrative information
Year ended 31 March 2023**

Registered office

Kennet Walk Community Centre
Kenavon Drive
Reading
Berkshire
RG1 3DG

Outreach addresses

Poplar Place
Shaw
Newbury
Berkshire
RG14 1NA

All Saints School
Norrey's Avenue
Wokingham
Berkshire
RG40 1UX

Northumberland Road
Southampton
SO14 0EL

Coney Hill Road
Gloucester
GL4 4NA

Independent Examiner

Heather Wheelhouse ACA
BDO LLP
R+
2 Blagrove Street
Reading
Berkshire
RG1 1AZ

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' Annual Report

Period from 1 April 2022 to 31 March 2023

The Trustee Board presents its report, together with the financial statements, for the period from 1 April 2022 to 31 March 2023.

Reference and administrative details of the charity, and its Trustee Directors

Dingley's Promise is a registered charity, number 1137609 and is a charitable company limited by guarantee, number 07279320

The charity number, company number, present Trustees (also being Directors of the charitable company – hereafter referred to as Trustees) are noted on page 1.

Trustee Board

The members of the Trustee Board during the period were as follows:

Chair:	Mr Russel Fowler (appointed 26 Nov 2020)
Treasurer:	Mr Peter Brogden (appointed 28 May 2020)
Trustees:	Mr Michael Scheepers (appointed 3 Sept 2021)
	Mrs Lorna Fairbairn (resigned 10 May 2022)
	Ms Joy Essien (resigned 08 Feb 2023)
	Ms Myra Kelly (resigned 06 Dec 2022)
	Mr Charlie Tate (appointed 18 Mar 2022)
	Ms Masako Eguchi-Bacon (appointed 18 Mar 2022)

Honorary President:

Mr David Ormrod

Patrons

Mrs Naomi Khoo

Mrs Helene Raynsford

Lord Brownlow of Shurlock Row

It is with great sadness that we report that patron Christopher Khoo DL passed away in 2022. We are deeply indebted for his contribution to Dingleys Promise.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Structure, governance, and management

Dingley Family and Specialist Early Years Centres is both a registered charity and a company limited by guarantee. It is governed by Articles of Association, which were approved and adopted in August 2010, (upon registration as a charitable company), and reviewed in 2022 to reflect the full scope of the impact we aim to have on children with SEND and their families across the country.

In May 2016, the company formally adopted Dingley's Promise as the new brand name, retaining Dingley Family and Specialist Early Years Centres as its registered company name. The term Dingley's Promise (or Dingley) will be used throughout the remaining narrative sections of this document where appropriate.

As we seek volunteers with new skills and experience and as, inevitably, we must replace volunteers who can no longer work with us for various reasons, the charity will have to “induct” new Trustees on a reasonably regular basis. To provide a consistency and thoroughness of introduction that will maximise the new Trustee contribution as quickly as possible, we follow an induction process which is both simple and yet sufficiently flexible to take account of individual needs and availability. The process is described in the Trustee Induction document dated April 2017, and includes:

- Attending at least one Board Meeting as an observer;
- Providing a CV and letter/email outlining the contribution that the potential Trustee feels they will make to Dingley's Promise;
- Agreeing a written Trustee Role Specification specific to their role on the Board;
- Signing a Trustee Commitment document detailing their commitment to the organisation, including completion, within 3 months of appointment, of a Safeguarding Children Level 1 course and a clear DBS check.

Upon appointment as a Trustee, the Chair (or a designated Trustee) will inform Companies House and the Charity Commission of that appointment, and the new Trustee will complete the Ofsted EY2 on-line registration process.

When appointing key management, and when reviewing their remuneration packages, external benchmarking is undertaken against directly compatible roles, wherever possible. The Trustee Board is responsible for setting and agreeing the remuneration package of the CEO. The CEO reviews and recommends changes to the remuneration packages of his/her direct reports (see below), which must be agreed by the Trustee Board who will bear in mind the agreed expenditure budget for the relevant period.

We are aware of the Charity Governance Code and we believe our own main principles and processes by which we govern adhere very closely to the seven principles of good governance contained within the code. As we develop our Trustee Board and ways of working, we will consciously and constantly check our progress against these principles and their underlying directional guidance.

Organisational structure and decision-making process

The Trustee Board delegates day to day management of the operations of the charity to the Chief Executive Officer (CEO), Catherine McLeod MBE, who was appointed in March 2015. The CEO has four direct reports:

- Fundraising & Communications Manager
- Finance Manager (FM),
- Operations Manager
- Training Programme Manager

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

During the 2022/23 financial year, Trustee meetings were held once every two months, either via Teams or in person. In between meetings, decisions were made in consultation with the Chair, Treasurer and other Trustees as required. If necessary, a special meeting of the Board was convened.

In 2016, we created an Advisory Board, and this currently comprises the following individuals:

Jacquie Hathaway (Early Years Foundation Stage & Ofsted compliance)
Laxmi Patel (SEND Law)
Liz Pemberton (Equity, Diversity and Inclusion)
Chris Burnell (Buildings)
Lorna Fairbairn (HR)

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objective and in planning our future activities.

Dingley's Promise vision is *'The best start for every child'*.

Our Mission Statement is *'We deliver life changing support to under 5's with additional needs & disabilities and their families, by providing specialist learning through play, family support & training, and advice to mainstream settings'*.

Within this overall framework, our main objectives are:

- Reach as many children as possible.
- Ensure every child transitions to the best educational option for them when they leave us.
- Be active in networking and signposting to ensure all the child's needs are met.
- Ensure parents are always given choices and their voices are heard.

We also took the opportunity as part of the strategy review to bring to the fore our core values:

- We seek **excellence** in all we do through continuous learning and improvement.
- We **care** for each other, our children and their families.
- We promote **development** of children, families & our team in a stimulating environment.
- We work with **integrity**, sharing resources and expertise for best outcomes.
- We **empower** children and families to make their own choices.

The West Berkshire Centre operates from a building in Shaw, Newbury, which opened to families in mid-February 2015. We have a sub-lease for the building, large garden and 10 car parking spaces with Shaw Social Club which is co-terminus with their own lease with West Berkshire Council due for review and renewal in March 2024.

The Wokingham Centre operates from premises within All Saints School in Wokingham. We have a licence to occupy this space (with 12 months' notice by either party) and pay both fixed and variable (e.g. utilities costs) elements of rent based on the percentage of space that we occupy within the school.

The Reading Centre operates from a Reading Borough Council owned building for which we pay a peppercorn rent, but for which we must pay the buildings insurance, utilities costs and all associated building maintenance costs as part of the lease. The lease doesn't expire until July 2034.

In January 2023 a new Centre opened in Gloucester, fully funded by Gloucester Council, initially providing places for 16 children. A second new Centre was secured in Southampton and is expected to open its doors to children early on the new financial year.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Volunteers play a very important role within the charity, assisting with fundraising, undertaking administration to take the pressure off teams, supporting children in the Centres, and helping with mealtimes. Dingley's Promise was awarded the Queen's Award for Voluntary Service (the MBE for charities) in June 2011.

Risk Management Statement

A formal Risk Policy has been implemented since February 2015 and is under six monthly review.

The policy states that :

- The Trustees and executive management of Dingley's Promise believe that sound risk management is integral to both good management and good governance practice.
- Risk management considerations will form an integral part of our decision-making and be incorporated within strategic and operational planning.
- Risk assessment will be conducted on all new activities and projects to ensure they are in line with the Dingley's Promise strategic plan and objectives.
- Risks and opportunities will be identified, analysed and reported at an appropriate level and escalated as necessary.
- A risk register covering key strategic risks will be maintained and updated at least twice a year and more frequently where risks are known to be volatile.
- All staff will be provided with adequate training on risk management and their role and responsibilities in implementing this.
- Dingley's Promise will regularly review and monitor the effectiveness of its risk management framework and update it as considered appropriate.
- Reports will be made to the Trustee Board and CEO each quarter of continuing and emerging high concern risks and those where priority action is needed to effect better control.
- This policy is a formal acknowledgement that the Trustee Board is committed to maintaining a strong risk management framework. The aim is to ensure that Dingley's Promise makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse effects of risks.
- This policy will be used to support the internal control systems of Dingley's Promise, enabling us to respond to operational, strategic and financial risks regardless of whether they are internally or externally driven.

Going concern

Our performance in recent years, even those years which resulted in an operating deficit, has always left us at the end of the year with a good cash base, a Reserves Fund to cover a managed wind-down in the event of collapse in funding (or other event resulting in forced closure), sufficient funding in all other restricted funds to cover asset values and liabilities (e.g., unspent grants) and additional unrestricted funds to develop the organisation and its services. We are aware of, and adhere to, the Charity Commission's guidance on 'Managing a charity's finances: planning, managing difficulties and insolvency (CC12)'. We firmly believe that our strong governance and management make a compelling case for Dingley's Promise to be considered a Going Concern.

Achievements and performance

This was a year of continued growth and development at Dingley's Promise. Our four main areas of work – our Centres, our Family Support Programme, our Training & Consultancy programme and our Influencing work – all achieved significant progress this year.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

In our Centres, we reached 15% more children directly than the previous year, and had fewer children with EHCPs and needing 1:1 support. A new pattern though is a rise in families wanting their children to go to special education when we think they would thrive in the mainstream. This means that for the first time in years the number of children leaving our service to the mainstream has dropped from 65% to just 53%. As a result, we are now tracking whether childrens transition to the setting we believe is best for them, to understand how parental trust in the mainstream system is impacting on inclusion and effective transitions.

As part of our strategy to continue to increase the number of children with SEND that we support, we were delighted to open a new Centre in Gloucester in January 2023. By our year end, this centre was flourishing with 16 children attending and 11 being supported through outreach. Five of these children are already expected to transition back to the mainstream in the next term, and four of our new starters had been unsuccessful in the mainstream but their families have now grown in confidence that their needs can be met in our setting. In addition we will soon be opening our doors at a second new Centre based in Southampton and funded by Southampton Council.

Our family support programme saw continued growth linked to the reach of our work, which now not only supports the families in our centres, but also the families on our waiting lists and other families with children with SEND in our local areas. Even if the children do not attend a Dingley Centre, we are committed to supporting their families, helping them link with others in the same situation, and supporting them to access the best early education provision for their children.

As in previous years, our families this year have reported high levels of satisfaction with the work we do, with 93% saying they feel more positive about the future as a result of our help, and 96% say they are more confident in supporting their child. Parents commented:

‘They have given so much support and love to our little girl and her speech and interaction has come on leaps and bounds.’

‘My son can communicate much better and is less frustrated and physical in harming himself. His understanding has come such a long way.’

Thirdly, our Training and Consultancy Programme continued to grow substantially, and we worked with 38 Local Authorities (compared with 4 in 2020/21, and 20 in 2021/22) supporting their early years strategic development. The number of learners grew to 5600, an increase of 1200% on 2021/22, showing that we are successfully growing the take up of our training across the country. Training is central to our strategy, and our ongoing programme with Comic Relief will see us grow our practitioners base to 30,000 over the next four years.

Finally, our Influencing programme has continued at pace, with demand for us to speak at various national forums and meetings focusing on the early years and children with SEND continues to grow. Our CEO has presented at events including the APPG for Childcare and Early Education, the Nursery World SEND Conference, Local Government Association webinars, Westminster Education Forum online conference and a Coram webinar. We have now joined the national Special Education Consortium.

Financial Review

The financial year 2022/23 was another year of growth for Dingley’s Promise. Total income increased by 16% over the previous year to reach £991K. Local Authority payments grew by £73K (+72%) and Nursery Education Grants by £55K (+39%), while earnings from Consultancy and Training increased from £71K to £97K, a growth of 37%. The programmes funded by the major grantors, Comic Relief, Big Lottery and Children in Need, continued unchanged.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Expenditure increased from £852K in the previous year to £1021K in 2022/23, (+20%). Within this increased spend £58K related to two new centres, opened towards the end of the year, and £20K to the new Stronger Practice Hub project.

At the end of 2022/23 the charity is reporting a net deficit of £30K. The Trustees, however, are confident that this is a temporary imbalance. The balance sheet remains strong with net assets of £243K and cash available of £304K. The charity comfortably meets its' going concern criteria.

As mentioned above, Dingley's Promise opened a new centre in Gloucester late in 2022/23. A further new Centre will be opening in Southampton early in 2023/24. Together with continuing growth in the Consultancy and Training activity, these additional centres will contribute to a 50% growth in the charity's income in 2023/24.

Plans for future periods.

We continue to be ambitious about transforming the early years for children with SEND and their families, and this is reflected in our five-year strategy that was established in 2022 and is regularly reviewed at key meetings including the Trustee Board meetings. Our five-year strategy has four core focus areas:

- Develop all existing and new Centres to ensure they are centres of excellence, with a focus on ensuring the voice of the child and the voice of our families are central to our work, further expansion of our family support operation, embedding our KPI tracking processes, and ensuring the right quantity and quality of operational management.
- Open eight new centres across England to ensure we have a presence in every region and are able to support local best practice for children with SEND in the early years. As mentioned earlier, we have already opened the first of the targeted eight centres in January 2023 (Gloucester) and will be opening a second in Southampton next financial year.
- Develop our national change work including support and consultancy with 130 local authorities, increased public speaking to raise awareness and profile, and lobbying for national change. We aim specifically to bring about a duty to assess sufficiency for children with SEND in the early years, and changes to the standard training for early years practitioners to include content on effective inclusive practice.
- Expand our training to reach 50,000 learners over five years (see progress above), increasing the number of short courses from four to ten, developing a programme for specialist settings and bringing the running of our accredited Level 3 programme in house.

We are both ambitious about what can be achieved over the coming years and have the support of our teams and stakeholders to help us achieve this. One year into our strategy, the results we have already achieved give us great confidence in this ambition. However, we are also very aware that, as we continue to expand and reach more children with SEND and their families, the quality and consistency of the services we provide is absolutely critical, and we continue to stay focused against this through a periodical process of targeting, tracking and reviewing excellence.

Signed by order of the Trustee Director Board on 13th September 2023



.....
Mr Peter Brogden

Company registration number: 07279320

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Independent Examiner's report to the Directors of Dingley Family and Specialist Early Years Centre

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 10 to 21.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

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 the Companies Act 2006 ("the 2006 Act").

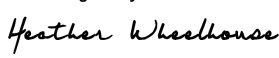
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Company as required by section 386 of the Act 2006; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of 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 in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

.....DA15AED75D45453.....
Heather Wheelhouse ACA

BDO LLP
R+
2 Blagrove Street
Reading
Berkshire
RG1 1AZ

23 October 2023

Date:

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Statement of financial activities for the year ended 31 March 2023

	← Unrestricted funds					Restricted funds →						
	Unrestricted Funds	Training Offering	Reading	Reading Buildings	Wokingham	Wokingham Buildings	Newbury	Newbury Buildings	Gloucester	Southampton	2023 Total	2022 Total
	£	£	£		£		£	£	£	£	£	£
Income and endowments from:												
Donations and legacies												
- Donations and legacies	146,029	-	1,000	-	1,500	-	2,118	-	-	-	150,647	166,804
- Grants (note 2)	6,394	181,643	59,863	-	85,373	-	43,434	-	-	-	376,707	289,637
Income from investments												
- Bank interest	813	-	-	-	-	-	-	-	-	-	813	483
Charitable activities												
- Performance related grants (note 2)	18,455	11,261	137,259	-	135,584	-	87,580	-	47,261	25,810	463,210	395,281
Total income and endowments	171,691	192,904	198,122	-	222,457	-	133,132	-	47,261	25,810	991,377	852,205
Expenditure on:												
Raising funds (note 3a)	90,301	414	216	-	805	-	189	-	87	10	92,022	88,280
Charitable activities (note 3b)	10,243	175,065	255,991	1,898	207,015	-	208,878	12,327	46,088	11,444	928,949	763,599
Total expenditure	100,544	175,479	256,207	1,898	207,820	-	209,067	12,327	46,175	11,454	1,020,971	851,879
Net (expenditure)/ income	71,147	17,425	(58,085)	(1,898)	14,637	-	(75,935)	(12,327)	1,086	14,356	(29,594)	326
Transfers between funds	(132,422)	-	56,127	-	-	-	75,935	-	360	-	-	-
Net movement in funds	(61,275)	17,425	(1,958)	(1,898)	14,637	-	-	(12,327)	1,446	14,356	(29,594)	326
Fund balances brought forward at 1 April 2022	150,033	42,865	1,958	37,331	11,909	-	-	28,607	-	-	272,703	272,377
Fund balances carried forward at 31 March 2023	88,758	60,290	-	35,433	26,546	-	-	16,280	1,446	14,356	243,109	272,703

Transfers from the Unrestricted Fund to the Reading and Newbury Restricted Funds are made to ensure that the balances carried forward into 2023/22 for each of these restricted funds are sufficient to cover any deficit.

The charitable company's income and expenditure all relate to continuing activities. The charitable company has no recognised gains and losses other than the net movement in funds each year.

The notes on pages 14 to 21 form part of these financial statements

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Statement of financial activities for the year ended 31 March 2022

		← Restricted funds →								
	Unrestricted Funds	Training Offering	Reading	Reading Buildings	Wokingham	Wokingham Buildings	Newbury	Newbury Buildings	2022 Total	2021 Total
	£	£	£	£	£	£	£	£	£	£
Income and endowments from:										
Donations and legacies										
- Donations and legacies	159,786	-	900	-	-	-	6,118	-	166,804	64,779
- Grants (note 2)	17,150	89,785	47,717	-	73,658	-	61,327	-	289,637	370,990
Income from investments										
- Bank interest	483	-	-	-	-	-	-	-	483	921
Charitable activities										
- Earned income	2,735	70,001	48,491	-	92,561		44,145		257,933	239,590
- Grants (note 2)	-	-	77,348	-	30,000	-	30,000	-	137,348	125,847
Total income and endowments	180,154	159,786	174,456	-	196,219	-	141,590	-	852,205	802,127
Expenditure on:										
Raising funds (note 3a)	87,468	-	357	-	166	-	289	-	88,280	85,332
Charitable activities (note 3b)	7,211	116,921	229,680	1,747	192,743	-	202,970	12,327	763,599	664,097
Total expenditure	94,679	116,921	230,037	1,747	192,909	-	203,259	12,327	851,879	749,430
Net income/(expenditure)	85,475	42,865	(55,581)	(1,747)	3,310	-	(61,669)	(12,327)	326	52,697
Transfers between funds	(83,312)	-	22,573	-	-	-	60,739	-	-	-
Net movement in funds	2,163	42,865	(33,008)	(1,747)	3,310	-	(930)	(12,327)	326	52,697
Fund balances brought forward at 1 April 2021	147,870	-	34,966	39,078	8,599	-	930	40,934	272,377	219,680
Fund balances carried forward at 31 March 2022	150,033	42,865	1,958	37,331	11,909	-	-	28,607	272,703	272,377

Transfers from the Unrestricted Fund to the Training, Reading and Newbury Restricted Funds are made to ensure that the balances carried forward into 2023/22 for each of these restricted funds are sufficient to cover any deficit.

The charitable company's income and expenditure all relate to continuing activities. The charitable company has no recognised gains and losses other than the net movement in funds each year.

The notes on pages 14 to 21 form part of these financial statements

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Balance sheet
As at 31 March 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	5	43,495	58,540
Current assets			
Other debtors and prepayments	6	124,295	54,237
Cash at bank and in hand		304,180	260,372
		428,475	314,609
Creditors: amounts falling due within one year			
Other creditors and accruals	7	(228,861)	(100,446)
Net current assets		199,614	214,163
Net assets		243,109	272,703
Represented by:			
Funds			
Unrestricted funds	8	88,758	143,148
Restricted funds		154,351	129,555
		243,109	272,703

The Directors are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The Directors acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its results for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustee Director Board and authorised for issue on 13th September 2023 and were signed on their behalf by:


Mr Peter Brogden

Company registration number: 07279320

The notes on pages 14 to 21 form part of these financial statements.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Statement of cash flows
Year ended 31 March 2023**

	Note	2023 £	2022 £
Cash flows from operating activities			
Cash provided by operating activities	13	50,038	15,916
Cash flows from investing activities			
Interest income		813	483
Purchase of tangible fixed assets		(7,043)	-
Cash used in investing activities		(6,230)	483
Increase in cash and cash equivalents in the year		43,808	16,397
Cash and cash equivalents at the beginning of the year		260,372	243,975
Total cash and cash equivalents at the end of the year		304,180	260,372
Analysis of cash and cash equivalents			
Cash in hand		304,180	260,372

The notes on pages 14 to 21 form part of these financial statements.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Notes to the financial statements Year ended 31 March 2023

1. Accounting policies

General information

Dingley Family and Specialist Early Years Centres is a registered charity, registered in England and Wales, number 1137609, and a charitable company limited by guarantee, number 07279320, incorporated in England and Wales. The address of its registered office is Kennet Walk Community Centre, Kenavon Drive, Reading, Berkshire, RG1 3GD.

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The financial statements are prepared in pound sterling (£) and the figures are rounded to the nearest £.

Going concern

Our performance in recent years, even those years which resulted in an operating deficit, has always left us at the end of the year with a good cash base, a Reserves Fund to cover a managed wind-down in the event of collapse in funding (or other event resulting in forced closure), sufficient funding in all other restricted funds to cover asset values and liabilities (e.g., unspent grants) and additional unrestricted funds to develop the organisation and its services. In each of the last three years, we have operated for a time without a Fundraising Manager yet have achieved income no worse than 9% short of budget and managed our operational expenditure to match. We are aware of, and adhere to, the Charity Commission's guidance on 'Managing a charity's finances: planning, managing difficulties and insolvency (CC12)'. Under normal circumstances we firmly believe that our strong governance and management make a compelling case for Dingley's Promise to be considered a Going Concern.

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees believe that whilst there is some doubt relating to future income streams, this does not give rise to a material uncertainty regarding the charity's ability to continue as a going concern. The trustees therefore believe that it is appropriate to prepare the accounts on a going concern basis.

At the end of August 2023, the charity had approximately £315,000 of cash available. The trustees have carried out sensitivity analysis that confirms that should no further income, other than what has been confirmed, be received, the charity is able to meet liabilities as they fall due for at least another 12 months from the date of approval of the financial statements.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Notes to the financial statements Year ended 31 March 2023

1. Accounting policies (*continued*)

Funds

Unrestricted funds represent funds of the charitable company that are not subject to any restrictions regarding their use.

Restricted funds represent funds available to meet specific expenditure as specified by the fund provider.

Income

All income is recognised in the Statement of Financial Activities when the company is legally entitled to the income, receipt is probable and the amount can be measured reliably. Income from external grants is recognised in the Statement of Financial Activities as soon as it is receivable unless donor conditions related to performance and specific deliverables apply. These grants are accounted for as the charity earns the right to consideration through performance.

Income subject to the specific wishes of the donors is treated as restricted funds.

Expenditure

Expenditure is included on an accruals basis, inclusive of any VAT, which cannot be recovered. Certain expenditure is apportioned to costs categories based on the estimated amount attributable to the activity during the year.

Depreciation

Depreciation is calculated to write off the cost less estimated residual value of fixed assets over their estimated useful lives.

Equipment – 4 years straight-line
Leasehold improvements – over the remaining term of the lease

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activity over the period in which the cost is incurred.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

The charity contributes to a defined contributions scheme.

Significant judgements and estimates

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2023**

2. Grants	Unrestricted Funds	Restricted funds						2023 Total £
		Training Offering	Reading	Wokingham	Newbury	Gloucester	Southampton	
	£	£	£	£	£	£	£	£
Bailey Thomas	-	-	-	3,000	2,000	-	-	5,000
Barbard Ward	5,000	-	-	-	-	-	-	5,000
Berkshire Community Foundation	-	-	-	5,458	-	-	-	5,458
Big Lottery COL	-	-	-	9,468	-	-	-	9,468
Big Lottery Core	-	-	-	39,410	-	-	-	39,410
Bosher Hinton Foundation	-	-	1,929	-	-	-	-	1,929
Calderdale Council	-	644	-	-	-	-	-	644
CDC Funding	-	64,340	-	-	-	-	-	64,340
Charities Trust	350	-	-	-	-	-	-	350
Children In Need	-	-	19,718	-	19,717	-	-	39,435
Comic Relief	-	114,652	-	-	-	-	-	114,652
Edward Gostling	-	-	-	6,594	-	-	-	6,594
Field Seymour Parks	-	-	-	1,790	-	-	-	1,790
Garfield Weston	-	-	6,250	6,250	6,250	-	-	18,750
Global Make Some Noise	-	-	6,043	6,043	6,043	-	-	18,129
Gloucestershire County Council	-	-	-	-	-	47,261	-	47,261
Greenham Trust Ltd	-	-	-	-	5,000	-	-	5,000
Improvement And Development Agency	-	800	-	-	-	-	-	800
Jules Thornton	-	-	-	1,500	-	-	-	1,500
Peter Baker Playschemes	-	-	-	-	2,000	-	-	2,000
Peter Harrison	-	-	1,044	1,044	1,043	-	-	3,131
RBC FSW Project	-	-	15,106	-	-	-	-	15,106
Reading Borough Council	-	-	31,346	-	-	-	-	31,346
Reading SLA	-	-	41,800	-	-	-	-	41,800
Rutland County Council	-	800	-	-	-	-	-	800
Souter Playschemes	-	-	-	1,380	1,380	-	-	2,760
Southampton City Council (performance related contract)	-	-	-	-	-	-	25,810	25,810
St James's Place	-	-	5,000	-	-	-	-	5,000
Swindon Borough Council	-	406	-	-	-	-	-	406
The Early Charity	-	-	4,774	-	-	-	-	4,774
West Berks SLA	-	-	-	-	30,000	-	-	30,000
Wokingham SLA	-	-	-	30,000	-	-	-	30,000
Wokingham Town Council	-	-	-	1,158	-	-	-	1,158
Wokingham UC	-	-	-	3,322	-	-	-	3,322
	5,350	181,642	133,010	116,417	73,433	47,261	25,810	582,923

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2023**

3. Expenditure

	← Restricted funds →											
	Unrestricted Funds £	Reading Centre £	Reading Building £	Wokingham Centre £	Wokingham Building £	Newbury Centre £	Newbury Building £	Training Offering £	Gloucester Centre £	Southampton Centre £	2023 Total £	2022 Total £
a) Expenditure on raising funds												
Advertising/Marketing	1,839	189	-	695	-	189	-	414	87	10	3,423	2,834
Fundraising purchases	6,716	27	-	110	-	-	-	-	-	-	6,853	16,208
Salaries, national insurance & pensions	69,954	-	-	-	-	-	-	-	-	-	69,954	60,624
Contractors	5,673	-	-	-	-	-	-	-	-	-	5,673	8,564
Fundraising – Major event costs	6,119	-	-	-	-	-	-	-	-	-	6,119	50
	<u>90,301</u>	<u>216</u>	<u>-</u>	<u>805</u>	<u>-</u>	<u>189</u>	<u>-</u>	<u>414</u>	<u>87</u>	<u>10</u>	<u>92,022</u>	<u>88,280</u>
b) Expenditure on charitable activities												
Salaries, national insurance & pensions	-	186,822	-	158,418	-	156,420	-	109,204	26,728	6,699	644,291	514,024
Contractor	-	7,061	-	6,996	-	6,996	-	46,707	1,325	379	69,464	66,086
Play equipment expenses	-	3,722	-	3,569	-	1,609	-	529	2,492	18	11,939	18,502
Transport costs	-	1,535	-	56	-	80	-	-	-	-	1,671	3,697
Stationery & consumables	285	570	-	1,803	-	883	-	-	296	7	3,844	2,180
Rent, rates & utilities	785	8,929	-	11,363	-	12,146	-	226	(94)	22	33,377	29,773
Building & garden work	-	20,945	-	358	-	13,352	-	-	252	-	34,907	36,461
Inspection costs	-	-	-	220	-	-	-	-	-	-	220	220
Training & personal development	1,037	3,382	-	2,820	-	3,203	-	-	458	1,009	11,909	10,380
Insurance	-	1,272	1,474	1,272	-	1,272	-	-	1,026	7	6,323	5,379
Bank fees	1,027	63	-	63	-	63	-	-	12	3	1,231	525
Computer running costs	1,138	2,745	-	2,745	-	2,745	-	-	520	149	10,042	11,810
General purchases	5,294	8,981	-	13,847	-	6,811	-	17,222	12,299	974	65,428	15,297
Legal and professional fees	-	-	-	-	-	-	-	500	-	1,500	2,000	14,649
Special Events	-	2,505	-	730	-	2,243	-	-	-	-	5,478	5,970
Depreciation	-	6,782	424	2,078	-	377	12,327	-	98	-	22,086	23,735
Independent examiner's fee	420	420	-	420	-	421	-	420	419	420	2,940	3,150
Accounts preparation fee	257	257	-	257	-	257	-	257	257	257	1,799	1,050
Doubtful debt expense	-	-	-	-	-	-	-	-	-	-	-	1,493
	<u>10,243</u>	<u>255,991</u>	<u>1,898</u>	<u>207,015</u>	<u>-</u>	<u>208,878</u>	<u>12,327</u>	<u>175,065</u>	<u>46,088</u>	<u>11,444</u>	<u>928,949</u>	<u>763,599</u>

Rent expenditure is not seen as a donated service as there is no reliable estimate for a rental value, is it also seen as surplus to requirements for the Reading Borough Council and therefore has no market value.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2023**

4. Staff costs	2023	2022
	£	£
Salaries	654,432	530,600
Employers NI	41,570	29,540
Employer Pension Contributions	18,243	14,508
	<u>714,245</u>	<u>574,648</u>
	No.	No.
The average number of part-time employees was	48	33
The average number of full time employees was	<u>9</u>	<u>7</u>

No employees received employee benefits in excess of £60,000 (2022 – Nil).

No member of the Trustee Director Board received any remuneration or expenses during the year (2022 – Nil).

The key management personnel of the charity received employee benefits totalling £254,316 (2022 - £231,437).

5. Tangible fixed assets

	Leasehold Improvements	Equipment	Total
	£	£	£
Cost			
At 31 March 2022	177,279	55,641	232,920
Additions	2,912	4,131	7,043
Disposals	-	(2,391)	(2,391)
At 31 March 2023	<u>180,191</u>	<u>57,381</u>	<u>237,572</u>
Depreciation			
At 31 March 2022	124,957	49,423	174,380
Charge for the year	17,291	4,797	22,088
Elimination of disposal	-	(2,391)	(2,391)
At 31 March 2023	<u>142,248</u>	<u>51,829</u>	<u>194,077</u>
Net book value			
At 31 March 2023	<u>37,943</u>	<u>5,552</u>	<u>43,495</u>
Net book value			
At 31 March 2022	<u>52,322</u>	<u>6,218</u>	<u>58,540</u>

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2023**

6. Debtors

	2023 £	2022 £
Other debtors	98,854	33,373
Doubtful debts	-	(1,493)
Prepayments	25,441	22,357
	<u>124,295</u>	<u>54,237</u>

**7. Creditors
Amounts falling due within one year**

	2023 £	2022 £
Trade creditors	12,566	17,203
Other taxes, social security & pensions	17,573	11,410
Accruals & other creditors	11,133	6,066
Deferred income	187,589	65,767
	<u>228,861</u>	<u>100,446</u>

Income received during the year that has been deferred as it does not meet the recognition criteria as set out in the accounting policies is as follows:

	Unrestricted Funds	Restricted Funds					2023 Total
		Training Offering	Reading	Wokingham	Newbury	Gloucester	
	£	£	£	£	£	£	£
The Garfield Weston Foundation	6,250	-	-	-	-	-	6,250
Newbury Town Council	-	28,241	-	-	-	-	28,241
The Good Exchange	-	-	-	-	34,080	-	34,080
Big Lottery Fund	-	-	-	12,080	-	-	12,080
Gloucestershire County Council	-	-	-	-	-	41,614	41,614
Rutland County Council	-	400	-	-	-	-	400
Calderdale Council	-	900	-	-	-	-	900
Donorfy Web App	-	-	135	-	1,500	-	1,635
East Sussex County Council	-	17,500	-	-	-	-	17,500
Wokingham BC	-	-	-	689	-	-	689
HUB Blagdon	-	32,000	-	-	-	-	32,000
The Steel Boys	200	-	-	-	-	-	200
Global's Make Some Noise	10,000	-	-	-	-	-	10,000
Peter Baker Foundation	-	-	-	-	2,000	-	2,000
	<u>16,450</u>	<u>79,041</u>	<u>135</u>	<u>12,769</u>	<u>37,580</u>	<u>41,614</u>	<u>187,589</u>

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2023**

7. Creditors (continued)

	Unrestricted Funds	← Training Offering	Reading	Wokingham	Newbury →	2022 Total
			£	£	£	£
Big Lottery Fund	-	-	-	3,233	-	3,233
Comic Relief	-	29,928	-	-	-	29,928
Global's Make Some Noise	18,130	-	-	-	-	18,130
Nicola Marriott	-	-	120	-	-	120
Peter Harrison Foundation	-	-	1,044	1,044	1,044	3,132
Wokingham Borough Council	-	-	-	11,224	-	11,224
	<u>18,130</u>	<u>29,928</u>	<u>1,164</u>	<u>15,501</u>	<u>1,044</u>	<u>65,767</u>

8. Analysis of net assets between funds

	Unrestricted £	Restricted £	Total 2023 £
Tangible fixed assets	-	43,495	43,495
Net current assets	88,758	110,856	199,614
	<u>88,758</u>	<u>154,351</u>	<u>243,109</u>
	Unrestricted £	Restricted £	Total 2022 £
Tangible fixed assets	-	58,540	58,540
Net current assets	143,148	71,015	214,163
	<u>143,148</u>	<u>129,555</u>	<u>272,703</u>

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements *(continued)*
Year ended 31 March 2023**

9. Reserves policy

The directors have reviewed and renewed the reserves policy. The new total requirement for 4 months of net operating costs, redundancy and other costs would be £23,024 (2022 - £190,391). This would be covered by:

Unrestricted Funds	£23,024
Newbury Restricted Funds	-
Reading Restricted Funds	-
Wokingham Restricted Funds	-

10. Commitments under operating leases

At 31 March 2023 the company had future minimum lease payments under non-cancellable operating leases as set out below:

	Land and buildings 2023 £	Land and buildings 2022 £
Within 1 year	15,952	15,952
Later than 1 year and not later than 5 years	-	7,800
Later than 5 years	-	-
	15,952	23,752

11. Pensions

The charitable company runs a defined contribution scheme. The costs for the year represents the charitable company's contributions to the scheme of £18,243 (2022 - £14,508). At the year end £4,914 (2022 - £2,516) was accrued in respect of contributions to this scheme.

12. Taxation

The charitable company is exempt from Corporation Tax on its charitable activities. The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements *(continued)*
Year ended 31 March 2023**

13. Reconciliation of income/(expenditure) in funds to net cash flow from operating activities

	2023 £	2022 £
Net (expenditure/ income	(29,594)	326
Add back depreciation charge	22,087	23,735
Deduct investment income shown in investing activities	(813)	(483)
(Increase) in debtors	(65,203)	(26,275)
Increase in creditors	123,561	18,613
	<u>50,038</u>	<u>15,916</u>
Net cash provided by operating activities	<u>50,038</u>	<u>15,916</u>

Analysis of changes in net debt

	At 1 April 2022 £	Cashflows £	At 31 March 2023 £
Cash at bank and in hand	260,372	43,808	304,180
	<u>260,372</u>	<u>43,808</u>	<u>304,180</u>

14. Related party transactions

During the year the charitable company paid equipment fees of £nil (2022: £1,104) to R J Morgan Fencing Ltd, a company which is owned by the spouse of Zora Morgan, the Wokingham Centre Manager.

Accounts



Patrons Christopher Khoo DL &
Naomi Khoo and Helene Raynsford
and Lord Brownlow CVO DL

Company Registration Number: 07279320
Charity Number: 1137609

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Financial Statements

Year ended 31 March 2022

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Contents
Year ended 31 March 2022**

	Page
Legal and Administrative information	1
Directors' annual report	3
Independent Examiner's report	10
Statement of financial activities	11
Balance sheet.....	13
Statement of cash flows	14
Notes to the financial statements	15

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Legal and Administrative information Year ended 31 March 2022

The Trustee Board presents their report, together with the financial statements, for the period from 1 April 2021 to 31 March 2022.

Reference and administrative details of the charity, its directors and advisors

Dingley's Promise is a registered charity, number 1137609 and is a charitable company limited by guarantee, number 07279320.

The charity number, company number, present Trustees (being directors of the charitable company) and advisors are noted below:

Trustee Board

The members of the Trustee Board during the period were as follows:

Chair:	Mr Michael Scheepers (appointed 3 September 2021)
Deputy Chair:	Mr Russ Fowler (appointed 26 November 2020)
Treasurer:	Mr Peter Brogden (appointed 28 May 2020)
Secretary:	Ms Rachel Thompson (appointed 29 July 2021)
Trustees:	Mrs Lorna Fairbairn (resigned 10 May 2022)
	Ms Joy Essien (appointed 26 November 2020)
	Ms Myra Kelly (appointed 25 February 2021)
	Ms Helen Amner-Munslow (resigned 7 March 2022)
	Masako Eguchi-Bacon (appointed 18 March 2022)
	Charles Tate (appointed 18 March 2022)

Two Patrons, Christopher Khoo DL and Naomi Khoo, were appointed in January 2018, and a further Patron, Helene Raynsford, was appointed in June 2018. In February this year we were proud to confirm Lord Brownlow CVO DL as our newest Patron, committed to raising the profile of our work on a national level.

Company registered number

07279320

Charity number

1137609

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Aldermore Bank Nominees Limited
1st Floor, Block B
Western House Lynch Wood
Peterborough, PE2 6FZ

Shawbrook Bank Limited
Lutea House
The Drive
Warley Hill Business Park
Great Warley
Brentwood
Essex, CM13 3BE

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Legal and Administrative information Year ended 31 March 2022

Registered office

Kennet Walk Community Centre
Kenavon Drive
Reading
Berkshire
RG1 3DG

Outreach addresses

Poplar Place
Shaw
Newbury
Berkshire
RG14 1NA

All Saints School
Norrey's Avenue
Wokingham
Berkshire
RG40 1UX

Independent Examiner

Heather Wheelhouse ACA
BDO LLP
R+
2 Blagrove Street
Reading
Berkshire
RG1 1AZ

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report Year ended 31 March 2022

Structure, governance and management

Dingley Family and Specialist Early Years Centres is both a registered charity and a company limited by guarantee. It is governed by Articles of Association, which were approved and adopted in August 2010 (upon registration as a charitable company), and reviewed in 2022 to reflect the full scope of the impact we aim to have on children with SEND and their families across the country

In May 2016, the company formally adopted Dingley's Promise as the new brand name, retaining Dingley Family and Specialist Early Years Centres as its registered company name. The term Dingley's Promise (or Dingley) will be used throughout the remaining narrative sections of this document where appropriate.

As we seek volunteers with new skills and experience and as, inevitably, we must replace volunteers who can no longer work with us for various reasons, the charity will have to "induct" new Trustees on a reasonably regular basis. To provide a consistency and thoroughness of introduction that will maximise the new Trustee contribution as quickly as possible, we follow an induction process which is both simple and yet sufficiently flexible to take account of individual needs and availability. The process is described in the Trustee Induction document dated September 2020, and includes:

- Attending at least one Board Meeting as an observer;
- Providing a CV and letter/email outlining the contribution that the potential Trustee feels they will make to Dingley's Promise;
- Providing two written references;
- Agreeing a written Trustee Role Specification specific to his/her role on the Board;
- Signing a Trustee Director Commitment document detailing his/her commitment to the organisation, including completion, within 3 months of appointment, of a Safeguarding Children Level 1 course and a clear DBS check.

Upon appointment as a Trustee, the Vice Chair (or a designated Trustee) will inform Companies House and the Charity Commission of that appointment, and the new Trustee will complete the Ofsted EY2 on-line registration process.

When appointing key management, and when reviewing their remuneration packages, external benchmarking is undertaken against directly compatible roles, wherever possible. The Trustee Board is responsible for setting and agreeing the remuneration package of the CEO. The CEO reviews and recommends changes to the remuneration packages of his/her direct reports (see below), which must be agreed by the Trustee Board who will bear in mind the agreed expenditure budget for the relevant period.

We are aware of the Charity Governance Code and we believe our own main principles, and processes by which we govern, adhere very closely to the seven principles of good governance contained within the code. As we develop our Trustee Board and ways of working, we will consciously and consistently check our progress against these principles and their underlying directional guidance.

Organisational structure and decision making process

The Trustee Board delegates day to day management of the operations of the charity to the Chief Executive Officer (CEO), Catherine McLeod MBE, who was appointed in March 2015. Since a structural reorganisation in February 2021 the CEO has four direct reports:

- Fundraising & Communications Manager (FCM), Jo Evans appointed in February 2020.
- Finance Manager (FM), Theresa Bowers (who was appointed in February 2017 and who, since August 2017, has operated as a contractor to Dingley);.
- Operations manager (OM) Karen Vockins appointed in April 2022 to directly manage the three centre operations (West Berkshire, Wokingham and Reading each having its own full-time manager), and the Family outreach programme.
- Training Programme Manager (TPM), Amanda Brown appointed in October 2021 to manage our training projects and direct delivery to learners across the country.

During the 2021/22 financial year, Trustee meetings were held once every two months, either via Teams or in person. Between meetings, decisions were made in consultation with the Chair, Deputy Chair and other Trustees as required. If necessary, a special meeting of the Board was convened.

In 2016, we created an Advisory Board, and this currently comprises the following individuals:

Chris Burnell (Buildings Compliance & Development)
Jacquie Hathaway (Early Years Foundation Stage & Ofsted compliance)
Laxmi Patel (SEND Law)
Liz Pemberton (Equality, Diversity and Inclusion)

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report (*continued*) Year ended 31 March 2022

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

As part of our five year strategy review in 2015 we updated our Vision and Mission statements:-

Dingley's Promise vision is '*The best start for every child*'.

Our Mission Statement is '*We deliver life changing support to under 5's with additional needs & disabilities and their families, by providing specialist learning through play, family support & training, and advice to mainstream settings*'.

Within this overall framework, our main objectives are:-

- Reach as many children as possible.
- Ensure every child transitions to the best educational option for them when they leave us.
- Be active in networking and signposting to ensure all the child's needs are met.
- Ensure parents are always given choices and their voices are heard.

We also took the opportunity as part of the strategy review to bring to the fore our core values:-

- We seek **excellence** in all we do through continuous learning and improvement.
- We **care** for each other, our children and their families.
- We promote **development** of children, families & our team in a stimulating environment.
- We work with **integrity**, sharing resources and expertise for best outcomes.
- We **empower** children and families to make their own choices.

The West Berkshire Centre operates from a building in Shaw, Newbury, which opened to families in mid-February 2015. We have a sub-lease for the building, large garden and 10 car parking spaces with Shaw Social Club which is co-terminus with their own lease with West Berkshire Council, due for review and renewal in March 2024.

The Wokingham Centre operates from premises within All Saints School in Wokingham. We have a licence to occupy this space (with an agreed 12 months' notice by either party) and pay both fixed and variable elements of rent based on the percentage of space that we occupy within the school.

The Reading Centre operates from a Reading Borough Council owned building for which we pay a peppercorn rent, but for which we must pay the buildings insurance, utilities costs and all associated building maintenance costs as part of the lease. The current lease expires in July 2034.

Volunteers play a very important role within the charity, assisting with fundraising, undertaking administration to take the pressure off teams, supporting children in the Centres, and helping with mealtimes. Dingley's Promise was awarded the Queen's Award for Voluntary Service (the MBE for charities) in June 2011. During 2021/22, our volunteer hours (including Trustee time) totalled over 2,700 hours.

Risk Management Statement

A detailed risk analysis was undertaken in 2014 and a Risk Policy was implemented in February 2015. The policy states that :-

The policy states that :

- The trustees and executive management of Dingley's Promise believe that sound risk management is integral to both good management and good governance practice.
 - Risk management considerations will form an integral part of our decision-making and be incorporated within strategic and operational planning.
 - Risk assessment will be conducted on all new activities and projects to ensure they are in line with the Dingley's Promise strategic plan and objectives.
 - Risks and opportunities will be identified, analysed and reported at an appropriate level and escalated as necessary.
 - A risk register covering key strategic risks will be maintained and updated at least twice a year and more frequently where risks are known to be volatile.
 - All staff will be provided with adequate training on risk management and their role and responsibilities in implementing this.
-

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report (*continued*) Year ended 31 March 2022

- Dingley's Promise will regularly review and monitor the effectiveness of its risk management framework and update it as considered appropriate.
- Reports will be made to the trustee board and CEO each quarter of continuing and emerging high concern risks and those where priority action is needed to effect better control.
- Individual error and incident reports will be required from individual staff where a reportable event is identified.
- This policy is a formal acknowledgement that the Trustee Board is committed to maintaining a strong risk management framework. The aim is to ensure that Dingley's Promise makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse affects of risks.
- This policy will be used to support the internal control systems of Dingley's Promise, enabling us to respond to operational, strategic and financial risks regardless of whether they are internally or externally driven.

A 'root & branch' risk review was held in August 2018 and further reviews were held in April 2019 and April 2020. In 2021 the introduction of the latest Trustee with specific oversight of Governance & Risk, led to a review of the risk management policy and processes. At the onboarding stage, a desk top analysis of the current policy and the over-riding Risk Register had ascertained that due to various issues including growth in operations, changes in assigned duty holder Trustees, and the impact of the pandemic, renewed efforts were to be applied to comply with the Policy mandatory requirements. This exercise led to the current version of the Risk Management Policy Version 05 dated September 2021. A documented formal procedure has been included within the Policy and this includes the need for formal training in risk assessment to be given. The Board have now completed a mandatory course module in risk assessment awareness approved by the International Institute of Risk and Safety Management (IIRSM) and CPD. The procedural section within the policy demonstrates responsibilities for ensuring compliance with the policies and should be used as the starting point for training, audit and monitoring as well as quality control purposes, all of which will align to the Charities and Risk Management Guidance document (CC26), version dated June 2017.

As of the end of the last reporting period, a core Risk Committee had been formed, and was tasked with undertaking a systematic joint review and upgrade of the Risk Register, the area under particularly focus in the last year has been in regards to buildings and critical maintenance and life -safety compliance items which affect safety such as Fire and Emergency requirements. With the departure of the former Operations Manager these committee meetings were temporarily suspended, however the recent introduction of the new Operations Manager means that the Risk Committee meetings will be able to be reconvened. These will be scheduled to be held monthly. The new Operations Manager has taken ownership from the outset and is noted already as having been able to make significant improvements on Centre facilities management arrangements from the outset. Following an introductory meeting with the new Operations Manager, the Risk Management Policy Version 05 and the current risk register was issued to the Board of Trustees for consideration and comment on 10th May 2022.

Prior to the COVID-19 situation, our key risk remained the same - difficulty in recruiting suitable staff. Other notable risks include serious failures in following policy or procedures, workplace stress for staff, failure to comply with data protection regulations and data breaches/loss from external sources. In addition, a further notable risk is around failure to secure sufficient core funding, due to local authority changes in funding levels and competition is securing voluntary income.

The impact of COVID-19 on our operations and funding was the subject of a separate risk assessment workshop on April 15th, 2020. This concluded that the rapid implementation of an amended Business Continuity Management Plan (BCMP), combined with vulnerability risk assessments on all staff and supported children, had successfully mitigated the risk of being unable to provide effective support services during lockdown.

From 1st June 2020, full face to face services at our Centres had resumed, although in recognition of families who needed to self-isolate we also provided remote support for families via telephone, video conference and online resources. The organisation continues to respond to changes in the risks associated with the pandemic, taking part in surge testing in mid-June 2021, which led to another closure of the Wokingham Centre.

Clearly, the risk of reduced levels of funding was also high on the agenda, and this is covered in the following paragraphs on "Going concern".

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report (continued) Year ended 31 March 2022

Going concern

Our performance in recent years, even those years which resulted in an operating deficit, has always left us at the end of the year with a good cash base, a Reserves Fund to cover a managed wind-down in the event of collapse in funding (or other event resulting in forced closure), sufficient funding in all other restricted funds to cover asset values and liabilities (e.g., unspent grants) and additional unrestricted funds to develop the organisation and its services. In each of the last three years, we have operated for a time without a Fundraising Manager yet have achieved income no worse than 9% short of budget and managed our operational expenditure to match. We are aware of, and adhere to, the Charity Commission's guidance on 'Managing a charity's finances: planning, managing difficulties and insolvency (CC12)'. Under normal circumstances we firmly believe that our strong governance and management make a compelling case for Dingley's Promise to be considered a Going Concern.

Achievements and performance

This was a year of continued growth and development at Dingley's Promise. We worked hard in the aftermath of the pandemic to support children to recover and to support their families – especially where they had experienced isolation. As a result, the number we reached rose by an incredible 40% compared to the previous year. Our four main areas of work – our Centres, our family support programme, our training and consultancy programme and our influencing work - all achieved significant progress this year.

In our Centres, there was a striking increase in the level of need of our children. The number of children with Education, Health and Care Plans (EHCPs) rose by 68%, and the number of children needing 1:1 support rose by 33%. Despite this rise, the number of children transitioning to the mainstream across the organisation has remained fairly constant at 65%. With our specialist support, many children such as B have been able to make huge developmental strides, despite the barriers of the pandemic.

'B has cerebral palsy but due to the pandemic all of his hospital appointments were cancelled and his diagnosis was significantly delayed. This means that he started specialist therapies much later than he should have.'

When B joined us, he had very limited mobility, no usable communication and was wholly reliant on his parents. He struggled being around other children, but he was very cognitively aware.'

Over the last year with us he has made the progress expected in two and a half years. Daily massage and physical movement support have helped him gain strength, confidence, coordination and balance. He can now stand unaided and uses a walker to move around. He can also now lower himself to sit in a conventional chair, allowing him to take part in snack time and table top activities with other children. He is also now able to stand while his nappy is changed and sit on a toilet with support, and we are now confident he will be able to use a toilet independently in the future.'

B now has a few words and can communicate using Makaton (with some of the signs adapted because of restrictions in his hand and arm movement). He has also recently started using an interactive Ipad with pictures. Being able to communicate his needs and wants has made family life easier and improved his ability to connect socially with other children and adults.'

When he leaves us, his family would like him to attend a mainstream school with support. He has already made huge progress physically, socially and with his communication skills and we are ready to support his transition to the next part of his education journey, having recovered from the delays and isolation he experienced in his earliest years.'

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report (continued) Year ended 31 March 2022

Our family support programme saw the greatest growth linked to the increasing reach of our work, which now supports not only the families in our Centres, but also the families on our waiting lists and other families with children with SEND in our local areas. Even if the children do not attend a Dingley Centre, we are committed to supporting their families, helping them link with others in the same situation, and supporting them to access the best early education provision for their children.

Our families this year have reported high levels of satisfaction with the work that we do with 92% saying they feel more positive about the future as a result of our help, and 87% saying they feel less isolated.

'I honestly cannot thank them enough for the support we've had throughout our time at Dingley's. If it wasn't for the help and advice, I don't think we'd be where we need to be right now.'

'Dingley helped so much when I was going through a challenging time with my child. A home visit and open ears from a very warm understanding person helped me a lot and made me feel not alone in this.'

Thirdly, our training and consultancy programme grew substantially, and we worked closely with 20 local authority areas (compared to 4 the previous year) supporting their early years strategic development. The number of learners who completed their courses increased by 17%, showing that we have improved our ability to support learners in the successful completion of their learning. Our new programme with Comic Relief began in July, and will see us partner with 30 local authorities and reach 30,800 practitioners over the next five years. As part of this expansion, we invested in a learner management system that will allow us to offer a professional service to these large numbers of trainees, and will support the continued growth of the training.

Finally, our national influencing has continued at pace, and we have been asked to speak at various national meetings and conferences focusing on the early years and children with SEND. We are a lead partner of the All Party Parliamentary Group on Childcare and Early Education, and have presented to the Treasury about the financial case for better supporting children with SEND in the early years. As a result, they asked for further information to support their preparation of the Government's Spending Review. We have established a national steering group for our training programme which brings together major organisations in early years and disability, and is committed to sharing good practice and implementing project learnings. We have also established a National Forum for Early Years SEND Specialist Providers, with the aim of bringing similar organisations together to create a more powerful and unified voice.

Financial Review

Total income for 2021/22 grew by £50,078 over the previous year to reach £852,205. This growth resulted from an increase of £102,025 in income from donations and £18,343 in performance related grants offsetting a drop of £51,509 in overall grants. The growth in donations reflects the generous support of both corporate donors and private individuals. Performance related grants have increased as a result of the consultancy and training activities which were severely limited due to COVID restrictions in 2020/21. The reduction in grant income is largely due to the one-off COVID support grants received last financial year that meant we were ineligible to reapply this year due to their funding stipulations.

The growth in income enabled DP to equally grow its spend on charitable activities by some 9% to a total of £763,599. Costs of raising funds increased only slightly and account for 10% of total expenditure.

As a result of this managed growth in both income and expenditure, the charity generated a surplus of just £326 for the year.

The charity's balance sheet remains strong with net assets of £272,703 (2021: £272,377) of which £260,372 (2021: £243,975) is bank funds.

Our budget for 2022/23 plans for growth of 6% in both income and expenditure, with much of the expansion being driven by the continuing roll out of the national training programme.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report *(continued)* Year ended 31 March 2022

Plans for future periods

We continue to be ambitious about transforming the early years for children with SEND and their families, and this is apparent in our new five- year strategy that will drive our growth across the coming years. The strategy was created by the senior leadership team and the Board on the March 2022 Strategy Development Day and was then reviewed by all our teams before being resubmitted to the Board for final approval. We used feedback from our parent survey, staff survey and partner feedback to inform its creation, and have shared our plans widely with stakeholders.

- Develop our current three Centres to ensure they are Centres of excellence, with a focus on ensuring the voice of the child and the voice of our families are central to our work, further expansion of our family support work offer, and embedding our digital tracking systems.
- Open eight new Centres across England to ensure we have a presence in every region and are able to support local best practice for children with SEND in the early years.
- Develop our national change work including support and consultancy with 130 local authorities, increased public speaking to raise awareness and profile, and lobbying for national change. We aim specifically to bring about a duty to assess sufficiency for children with SEND in the early years, and changes to the standard training for early years practitioners to include content on effective inclusive practice.
- Expand our training programme to reach 50,000 learners over the next five years, increasing our number of short courses from two to ten, developing a programme for specialist settings and bringing the running of our accredited Level 3 programme in house.

We are ambitious about what can be achieved over the next five years and beyond, and have the support of our teams and stakeholders to help us achieve this. What is clear to us though, is that our Centres remain the heart of the organisation, and without them we cannot run our other programmes. As such, we will continue to ensure that expansion in other areas of the charity's work in no way compromises the future development of our Centres of excellence, which continue to be the driving force behind Dingley's Promise and the achievement of our aims.

Statement of directors' responsibilities

The directors are responsible for preparing the directors' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing those financial statements the directors' are required to:

- select suitable accounting policies and apply them consistently;
- observe the method and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant accounting information of which the charitable company's accountant is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Directors' annual report *(continued)*
Year ended 31 March 2022**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed by order of the Trustee Director Board on 08/09/2022



.....
Mr Michael Scheepers – Chair



.....
Mr Peter Brogden

Company registration number: 07279320

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Independent Examiner's report to the Directors of Dingley Family and Specialist Early Years Centre

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 11 to 23.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

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 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 your charity's accounts as 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Company as required by section 386 of the Act 2006; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of 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 in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

DA15AED75D45453...

Heather Wheelhouse ACA

BDO LLP
R+
2 Blagrove Street
Reading
Berkshire
RG1 1AZ

08 September 2022
Date:

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Statement of financial activities for the year ended 31 March 2022

		←				→				
	Unrestricted Funds	Training Offering	Reading	Reading Buildings	Restricted funds Wokingham	Wokingham Buildings	Newbury	Newbury Buildings	2022 Total	2021 Total
	£	£	£	£	£	£	£	£	£	£
Income and endowments from:										
Donations and legacies										
- Donations and legacies	159,786	-	900	-	-	-	6,118	-	166,804	64,779
- Grants (note 2)	17,150	89,785	47,717	-	73,658	-	61,327	-	289,637	370,990
Income from investments										
- Bank interest	483	-	-	-	-	-	-	-	483	921
Charitable activities										
- Performance related grants (note 2)	2,735	70,001	125,839	-	122,561	-	74,145	-	395,281	365,437
Total income and endowments	180,154	159,786	174,456	-	196,219	-	141,590	-	852,205	802,127
Expenditure on:										
Raising funds (note 3a)	87,468	-	357	-	166	-	289	-	88,280	85,332
Charitable activities (note 3b)	7,211	116,921	229,680	1,747	192,743	-	202,970	12,327	763,599	664,097
Total expenditure	94,679	116,921	230,037	1,747	192,909	-	203,259	12,327	851,879	749,430
Net income/(expenditure)	85,475	42,865	(55,581)	(1,747)	3,310	-	(61,669)	(12,327)	326	52,697
Transfers between funds	(83,312)	-	22,573	-	-	-	60,739	-	-	-
Net movement in funds	2,163	42,865	(33,008)	(1,747)	3,310	-	(930)	(12,327)	326	52,697
Fund balances brought forward at 1 April 2021	147,870	-	34,966	39,078	8,599	-	930	40,934	272,377	219,680
Fund balances carried forward at 31 March 2022	150,033	42,865	1,958	37,331	11,909	-	-	28,607	272,703	272,377

Transfers from the Unrestricted Fund to the Reading and Newbury Restricted Funds are made to ensure that the balances carried forward into 2021/22 for each of these restricted funds are sufficient to cover any deficit.

The charitable company's income and expenditure all relate to continuing activities. The charitable company has no recognised gains and losses other than the net movement in funds each year.

The notes on pages 15 to 22 form part of these financial statements

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Statement of financial activities for the year ended 31 March 2021

		←				→				
	Unrestricted Funds	Training Offering	Reading	Reading Buildings	Restricted funds Wokingham	Wokingham Buildings	Newbury	Newbury Buildings	2021 Total	2020 Total
	£	£	£	£	£	£	£	£	£	£
Income and endowments from:										
Donations and legacies										
- Donations and legacies	23,007	-	16,967	-	11,933	-	12,872	-	64,779	103,948
- Grants (note 2)	63,598	9,902	139,452	5,000	80,191	-	72,847	-	370,990	127,507
Income from investments										
- Bank interest	921	-	-	-	-	-	-	-	921	775
Charitable activities										
- Performance related grants (note 2)	79,958	8,090	95,212	-	98,169	-	84,008	-	365,437	415,285
Total income and endowments	167,484	17,992	251,631	5,000	190,293	-	169,727	-	802,127	647,515
Expenditure on:										
Raising funds (note 3a)	82,608	1,385	368	-	681	-	290	-	85,332	85,332
Charitable activities (note 3b)	6,529	40,460	225,601	1,270	189,028	-	188,817	12,393	664,098	560,661
Total expenditure	89,137	41,845	225,969	1,270	189,709	-	189,107	12,393	749,430	645,993
Net income/(expenditure)	78,347	(23,853)	25,662	3,730	584	-	(19,380)	(12,393)	52,697	1,522
Transfers between funds	(72,099)	23,853	-	35,348	-	-	8,611	4,287	-	-
Net movement in funds	6,248	-	25,662	39,078	584	-	(10,769)	(8,106)	52,697	2,316
Fund balances brought forward at 1 April 2020	141,622	-	9,304	-	8,015	-	11,699	49,040	219,680	217,364
Fund balances carried forward at 31 March 2021	147,870	-	34,966	39,078	8,599	-	930	40,934	272,377	219,680

Transfers from the Unrestricted Fund to the Training, Reading and Newbury Restricted Funds are made to ensure that the balances carried forward into 2021/22 for each of these restricted funds are sufficient to cover any deficit.

The charitable company's income and expenditure all relate to continuing activities. The charitable company has no recognised gains and losses other than the net movement in funds each year.

The notes on pages 15 to 22 form part of these financial statements

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Balance sheet
As at 31 March 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	5	<u>58,540</u>	<u>82,274</u>
Current assets			
Other debtors and prepayments	6	54,237	27,962
Cash at bank and in hand		<u>260,372</u>	<u>243,975</u>
		314,609	271,937
Creditors: amounts falling due within one year			
Other creditors and accruals	7	<u>(100,446)</u>	<u>(81,835)</u>
Net current assets		<u>214,163</u>	<u>190,102</u>
Net assets		<u><u>272,703</u></u>	<u><u>272,377</u></u>
Represented by:			
Funds			
Unrestricted funds		143,148	147,868
Restricted funds		<u>129,555</u>	<u>124,509</u>
		<u><u>272,703</u></u>	<u><u>272,377</u></u>

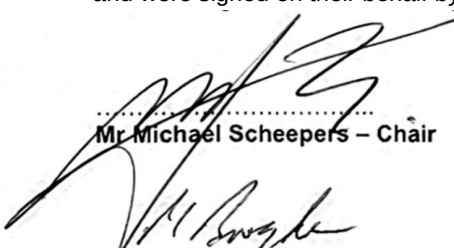
The Directors are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

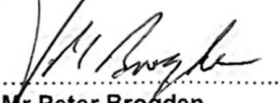
The Directors acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its results for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustee Director Board and authorised for issue on 08/09/2022 and were signed on their behalf by:


.....
Mr Michael Scheepers – Chair


.....
Mr Peter Brogden

Company registration number: 07279320

The notes on pages 15 to 22 form part of these financial statements.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Statement of cash flows
Year ended 31 March 2022**

	Note	2022 £	2021 £
Cash flows from operating activities			
Cash provided by operating activities	13	15,916	65,401
Cash flows from investing activities			
Interest income		483	921
Purchase of tangible fixed assets		-	(33,262)
Cash used in investing activities		483	(32,341)
Increase in cash and cash equivalents in the year		16,397	33,060
Cash and cash equivalents at the beginning of the year		243,975	210,915
Total cash and cash equivalents at the end of the year		260,372	243,975
Analysis of cash and cash equivalents			
Cash in hand		260,372	243,975

The notes on pages 15 to 22 form part of these financial statements.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Notes to the financial statements Year ended 31 March 2022

1. Accounting policies

General information

Dingley Family and Specialist Early Years Centres is a registered charity, registered in England and Wales, number 1137609, and a charitable company limited by guarantee, number 07279320, incorporated in England and Wales. The address of its registered office is Kennet Walk Community Centre, Kenavon Drive, Reading, Berkshire, RG1 3GD.

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

The financial statements are prepared in pound sterling (£) and the figures are rounded to the nearest £.

Going concern

Our performance in recent years, even those years which resulted in an operating deficit, has always left us at the end of the year with a good cash base, a Reserves Fund to cover a managed wind-down in the event of collapse in funding (or other event resulting in forced closure), sufficient funding in all other restricted funds to cover asset values and liabilities (e.g., unspent grants) and additional unrestricted funds to develop the organisation and its services. In each of the last three years, we have operated for a time without a Fundraising Manager yet have achieved income no worse than 9% short of budget and managed our operational expenditure to match. We are aware of, and adhere to, the Charity Commission's guidance on 'Managing a charity's finances: planning, managing difficulties and insolvency (CC12)'. Under normal circumstances we firmly believe that our strong governance and management make a compelling case for Dingley's Promise to be considered a Going Concern.

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees believe that whilst there is some doubt relating to future income streams, this does not give rise to a material uncertainty regarding the charity's ability to continue as a going concern. The trustees therefore believe that it is appropriate to prepare the accounts on a going concern basis.

At the end of July 2022, the charity had approximately £195,000 of cash available. The trustees have carried out sensitivity analysis that confirms that should no further income, other than what has been confirmed, be received, the charity is able to meet liabilities as they fall due for at least another 12 months from the date of approval of the financial statements.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Notes to the financial statements Year ended 31 March 2022

1. Accounting policies (*continued*)

Funds

Unrestricted funds represent funds of the charitable company that are not subject to any restrictions regarding their use.

Restricted funds represent funds available to meet specific expenditure as specified by the fund provider.

Income

All income is recognised in the Statement of Financial Activities when the company is legally entitled to the income, receipt is probable and the amount can be measured reliably. Income from external grants is recognised in the Statement of Financial Activities as soon as it is receivable unless donor conditions related to performance and specific deliverables apply. These grants are accounted for as the charity earns the right to consideration through performance.

Income subject to the specific wishes of the donors is treated as restricted funds.

Expenditure

Expenditure is included on an accruals basis, inclusive of any VAT, which cannot be recovered. Certain expenditure is apportioned to costs categories based on the estimated amount attributable to the activity during the year.

Depreciation

Depreciation is calculated to write off the cost less estimated residual value of fixed assets over their estimated useful lives.

Equipment – 4 years straight-line
Leasehold improvements – over the remaining term of the lease

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activity over the period in which the cost is incurred.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

The charity contributes to a defined contributions scheme.

Significant judgements and estimates

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2022**

2. Grants	Restricted Funds	Restricted funds						2022 Total £
		Training Offering	Reading	Reading Building	Wokingham	Newbury	Newbury Building	
	£	£	£	£	£	£	£	£
Alpkit Foundation	-	-	240	-	-	-	-	240
Anonymous Donor	1,980	-	-	-	-	-	-	1,980
Assura Community Fund	-	-	1,063	-	1,063	1,063	-	3,189
Awards 4 All	-	-	2,246	-	3,666	3,416	-	9,328
Barbara Ward childrens foundation	5,000	-	1,667	-	1,667	1,666	-	10,000
Berkshire Nurses & Relief in Sickness Trust	-	-	493	-	-	-	-	493
Berkshire Community Foundation	-	-	2,500	-	2,500	4,800	-	9,800
Berkshire Masonic Fund	-	-	1,025	-	-	-	-	1,025
Big Lottery Fund	-	-	-	-	38,682	-	-	38,682
Blakemore Foundation	-	-	60	-	-	-	-	60
Brighter Futures for Children	-	-	2,495	-	-	-	-	2,495
Children in Need	-	-	19,392	-	-	19,392	-	38,784
Comic Relief	-	89,785	-	-	-	-	-	89,785
Council for Disabled Children	-	66,734	-	-	-	-	-	66,734
Didymus Charity	-	-	420	-	-	-	-	420
D'Oyly Carte Charitable Trust	-	-	-	-	1,365	-	-	1,365
Edward Gostling Foundation	-	-	1,351	-	1,393	1,351	-	4,095
Englefield Charitable Trusts	4,000	-	-	-	-	-	-	4,000
Ernest Hecht Charitable Trust	-	-	322	-	322	323	-	967
Food For Life	-	-	-	-	154	146	-	300
Good Exchange	-	-	-	-	-	2,745	-	2,745
Greenham Common Trust	-	-	-	-	-	15,461	-	15,461
Healthwatch Wokingham Borough CIC	-	-	-	-	658	-	-	658
Henry Smith Charity – FSW and outreach work	-	-	4,217	-	10,541	4,217	-	18,975
HMRC – apprenticeship funding	-	-	-	-	1,000	-	-	1,000
Masonic Charitable Foundation	-	-	-	-	-	1,162	-	1,162
Matrix Causes Fund	-	-	1,036	-	1,036	1,066	-	3,138
Morrison's Foundation	-	-	1,898	-	-	-	-	1,898
Newbury Building Society	-	-	-	-	-	450	-	450
Peter Baker	3,000	-	2,200	-	1,120	1,470	-	7,790
Peter Harrison	-	-	3,653	-	3,653	522	-	7,828
Reading Borough Council	-	-	121,843	-	-	-	-	121,843
St Laurence Relief in Need Trust	1,000	-	1,000	-	-	-	-	2,000
Thatcham Town Council	-	-	-	-	-	300	-	300
The Ammco Charitable Trust	-	-	-	-	-	1,500	-	1,500
The Steven Bloch Image of Disability Charitable Trust	1,000	-	-	-	-	-	-	1,000
The Shanley Foundation	-	-	1,900	-	1,900	-	-	3,800
The Syder Foundation	-	-	416	-	2,308	276	-	3,000
West Berkshire Council	-	-	859	-	-	69,665	-	70,524
Wokingham Borough Council	-	-	-	-	91,507	-	-	91,507
Wokingham Town Council	-	-	-	-	30,630	-	-	30,630
Zedra trust	1,170	-	-	-	-	-	-	1,170
Small grants < £1,000	2,736	3,267	1,260	-	1,054	4,480	-	12,797
	19,886	159,786	173,556	-	196,219	135,471	-	684,918

The above grants consist of:

Donations - grants	289,637
Charitable activities – performance related grants	395,281
	<u>684,918</u>

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2022**

3. Expenditure

		Restricted funds								
	Unrestricted Funds	Reading Centre	Reading Building	Wokingham Centre	Wokingham Building	Newbury Centre	Newbury Building	Training Offering	2022 Total	2021 Total
	£	£	£	£	£	£	£	£	£	£
a) Expenditure on raising funds										
Advertising/Marketing	2,022	357	-	166	-	289	-	-	2,834	5,751
Fundraising purchases	16,208	-	-	-	-	-	-	-	16,208	8,426
Salaries, national insurance & pensions	60,624	-	-	-	-	-	-	-	60,624	62,335
Contractors	8,564	-	-	-	-	-	-	-	8,564	8,820
Fundraising – Major event costs	50	-	-	-	-	-	-	-	50	-
	<u>87,468</u>	<u>357</u>	<u>-</u>	<u>166</u>	<u>-</u>	<u>289</u>	<u>-</u>	<u>-</u>	<u>88,280</u>	<u>85,332</u>
b) Expenditure on charitable activities										
Salaries, national insurance & pensions	-	149,057	-	141,066	-	143,531	-	80,370	514,024	423,553
Contractor	-	11,419	-	11,419	-	11,419	-	31,829	66,086	52,046
Play equipment expenses	-	8,993	-	6,261	-	3,347	-	-	18,502	30,227
Transport costs	-	2,293	-	906	-	498	-	-	3,697	1,816
Stationery & consumables	395	459	-	463	-	343	-	520	2,180	1,675
Rent, rates & utilities	610	6,651	-	11,525	-	10,862	-	125	29,773	25,956
Building & garden work	-	21,919	-	1,227	-	13,315	-	-	36,461	49,512
Inspection costs	-	-	-	220	-	-	-	-	220	-
Training & personal development	716	3,756	-	3,041	-	2,867	-	-	10,380	12,012
Insurance	-	1,374	1,323	1,341	-	1,341	-	-	5,379	4,562
Bank fees	-	175	-	175	-	175	-	-	525	99
Computer running costs	1,346	3,138	-	3,138	-	3,138	-	1,050	11,810	21,516
General purchases	8	5,142	-	4,462	-	4,261	-	1,424	15,297	8,329
Legal and professional fees	2,643	3,524	-	3,524	-	3,524	-	553	14,649	7,725
Special Events	-	2,612	-	1,365	-	1,993	-	-	5,970	156
Depreciation	-	8,118	424	1,560	-	1,306	12,327	-	23,735	20,731
Independent examiner's fee	-	787	-	787	-	788	-	788	3,150	2,145
Accounts preparation fee	-	263	-	263	-	262	-	262	1,050	2,037
Doubtful debt expense	1,493	-	-	-	-	-	-	-	1,493	-
	<u>7,211</u>	<u>229,680</u>	<u>1,747</u>	<u>192,743</u>	<u>-</u>	<u>202,970</u>	<u>12,327</u>	<u>116,921</u>	<u>763,599</u>	<u>664,097</u>

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2022**

4. Staff costs	2022 £	2021 £
Salaries	530,600	448,268
Employers NI	29,540	25,170
Employer Pension Contributions	14,508	12,450
	<u>574,648</u>	<u>485,888</u>
	No.	No.
The average number of part-time employees was	33	31
The average number of full time employees was	<u>7</u>	<u>7</u>

No employees received employee benefits in excess of £60,000 (2021 – Nil).

No member of the Trustee Director Board received any remuneration or expenses during the year (2021 – Nil).

The key management personnel of the charity received employee benefits totalling £231,437 (2021 - £201,351).

5. Tangible fixed assets

	Leasehold Improvements £	Equipment £	Total £
Cost			
At 31 March 2021	177,279	55,641	232,920
Additions	-	-	-
Disposals	-	-	-
At 31 March 2022	<u>177,279</u>	<u>55,641</u>	<u>232,920</u>
Depreciation			
At 31 March 2021	107,004	43,641	150,645
Charge for the year	17,953	5,782	23,735
Elimination of disposal	-	-	-
At 31 March 2022	<u>124,957</u>	<u>49,423</u>	<u>174,380</u>
Net book value			
At 31 March 2022	<u>52,322</u>	<u>6,218</u>	<u>58,540</u>
Net book value			
At 31 March 2021	<u>70,275</u>	<u>11,999</u>	<u>82,274</u>

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2022**

6. Debtors

	2022 £	2021 £
Other debtors	33,373	24,499
Doubtful debts	(1,493)	-
Prepayment	22,357	3,463
	<u>54,237</u>	<u>27,962</u>

**7. Creditors
Amounts falling due within one year**

	2022 £	2021 £
Trade creditors	17,203	10,687
Other taxes, social security & pensions	11,410	12,081
Accruals & other creditors	6,066	8,297
Deferred income	65,767	50,770
	<u>100,446</u>	<u>81,835</u>

Income received during the year that has been deferred as it does not meet the recognition criteria as set out in the accounting policies is as follows:

	Unrestricted Funds	Restricted Funds				2022 Total
		Training Offering	Reading	Wokingham	Newbury	
	£	£	£	£	£	£
Big Lottery Fund	-	-	-	3,233	-	3,233
Comic Relief	-	29,928	-	-	-	29,928
Global's Make Some Noise	18,130	-	-	-	-	18,130
Nicola Marriott	-	-	120	-	-	120
Peter Harrison Foundation	-	-	1,044	1,044	1,044	3,132
Wokingham Borough Council	-	-	-	11,224	-	11,224
	<u>18,130</u>	<u>29,928</u>	<u>1,164</u>	<u>15,501</u>	<u>1,044</u>	<u>65,767</u>

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2022**

7. Creditors (continued)

	Unrestricted Funds	Restricted Funds				2021 Total
		Training Offering	Reading	Wokingham	Newbury	
			£	£	£	£
Assura Community Fund	-	-	1,063	1,063	1,063	3,189
Aviva Community Funding	326	-	-	-	-	326
AWE	4,811	-	-	-	-	4,811
Barbara Ward Children's Foundation	5,000	-	-	-	-	5,000
Big Lottery Fund	-	-	-	3,116	-	3,116
Clumber Family Charitable Trust	1,000	-	-	-	-	1,000
D Keedle	-	-	-	250	-	250
D'Oyly Carte Charitable Trust	-	-	-	1,365	-	1,365
Ernest Hecht Charitable Trust	-	-	322	322	322	966
Flintshire CC	-	1,025	-	-	-	1,025
Genetic Disord UK	-	-	1,139	1,139	1,139	3,417
Greenham Common Trust	-	-	-	-	12,772	12,772
Henry Smith Charity	-	-	-	6,325	-	6,325
Just Giving	2,250	-	-	-	-	2,250
Masonic Charitable Foundation	-	-	-	-	1,162	1,162
Rotary Club of Reading	-	-	500	-	-	500
Thatcham Town Council	-	-	-	-	300	300
The Good Exchange	-	-	-	-	1,996	1,996
The Peter Baker Foundation	-	-	-	-	1,000	1,000
	13,387	1,025	3,024	13,580	19,754	50,770

8. Analysis of net assets between funds

	Unrestricted £	Restricted £	Total 2022 £
Tangible fixed assets	-	58,540	58,540
Net current assets	143,148	71,015	214,163
	143,148	129,555	272,703
	143,148	129,555	272,703
	Unrestricted £	Restricted £	Total 2021 £
Tangible fixed assets	-	82,275	82,275
Net current assets	147,868	42,234	190,102
	147,868	124,509	272,377
	147,868	124,509	272,377

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements *(continued)*
Year ended 31 March 2022**

9. Reserves policy

As described in the Directors Report on page 7, the directors have reviewed and renewed the reserves policy. The new total requirement for 4 months of net operating costs, redundancy and other costs would be £190,391 (2021 - £116,295). This would be covered by:

Unrestricted Funds	£181,691
Newbury Restricted Funds	-
Reading Restricted Funds	-
Wokingham Restricted Funds	£8,700

10. Commitments under operating leases

At 31 March 2022 the company had future minimum lease payments under non-cancellable operating leases as set out below:

	Land and buildings 2022 £	Land and buildings 2021 £
Within 1 year	15,952	15,952
Later than 1 year and not later than 5 years	7,800	15,600
Later than 5 years	-	-
	<u>23,752</u>	<u>31,552</u>

11. Pensions

The charitable company runs a defined contribution scheme. The costs for the year represents the charitable company's contributions to the scheme of £14,508 (2021 - £12,450). At the year end £2,516 (2021 - £3,434) was accrued in respect of contributions to this scheme.

12. Taxation

The charitable company is exempt from Corporation Tax on its charitable activities. The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements *(continued)*
Year ended 31 March 2022**

13. Reconciliation of income/(expenditure) in funds to net cash flow from operating activities

	2022	2021
	£	£
Net income	326	52,697
Add back depreciation charge	23,735	20,731
Deduct investment income shown in investing activities	(483)	(921)
(Increase) in debtors	(26,275)	(18,734)
Increase in creditors	18,613	11,628
Net cash provided by operating activities	15,916	65,401

Analysis of changes in net debt

	At 1 April 2021	Cashflows	At 31 March 2022
	£	£	£
Cash at bank and in hand	243,975	16,397	260,372

14. Related party transactions

During the year the charitable company paid training fees of £nil (2021: £120) to Fairbairn People Development Ltd, a company which is owed by Lorna Fairbairn, who served as a director during the year. Nothing was outstanding at the year end.

During the year the charitable company paid equipment fees of £1,104 (2021: £480) to R J Morgan Fencing Ltd, a company which is owned by the spouse of Zora Morgan, the Wokingham Centre Manager.

Accounts



Patrons Christopher Khoo DL & Naomi Khoo and
Helene Raynsford

Company Registration Number: 07279320
Charity Number: 1137609

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Financial Statements

Year ended 31 March 2021

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Contents

Year ended 31 March 2021

	Page
Legal and Administrative information	1
Directors' annual report.....	3
Independent Examiner's report	10
Statement of financial activities	11
Balance sheet.....	13
Statement of cash flows	14
Notes to the financial statements	15

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Legal and Administrative information Year ended 31 March 2021

The Trustee Board presents their report, together with the financial statements, for the period from 1 April 2020 to 31 March 2021.

Reference and administrative details of the charity, its directors and advisors

Dingley's Promise is a registered charity, number 1137609 and is a charitable company limited by guarantee, number 07279320.

The charity number, company number, present Trustees (being directors of the charitable company) and advisors are noted below:

Trustee Board

The members of the Trustee Board (who are also the directors of the charitable company) during the period were as follows:

Chair:	Mr Michael Scheepers (appointed 1 April 2021) (David Ormrod resigned 31 March 2021)
Deputy Chair:	Mr Russ Fowler (appointed 26 November 2020)
Treasurer:	Mr Peter Brogden (appointed 28 May 2020)
Secretary:	Mr Osama Bader (appointed 25 March 2021)
Trustees:	Mr Nick Richards (appointed 23 January 2013, resigned 3 September 2020)
	Mrs Lorna Fairbairn (appointed 26 October 2017)
	Mrs Helen Amner Munslow (appointed 14 June 2018)
	Ms Jacqueline Ann Napier-Munn (appointed 16 August 2018, resigned 25 June 2020)
	Mr Jason Daniels (appointed 25 April 2019, resigned 30 July 2020)
	Mr Giles Beattie (appointed 23 April 2020, resigned 25 February 2021)
	Ms Pritpal Virk (appointed 3 September 2020)
	Ms Lucie Harris (appointed 29 October 2020)
	Ms Joy Essien (appointed 26 November 2020)
	Ms Myra Kelly (appointed 25 March 2021)

Mr David Ormrod was appointed Honorary President on 1st April 2021.

We currently have no parent representatives at any of our centres, but one of the Trustees listed above (Helen Amner Munslow) is a Parent Trustee.

Two Patrons, Christopher Khoo DL and Naomi Khoo, were appointed in January 2018, and a further Patron, Helene Raynsford was appointed in June 2018.

Company registered number

07279320

Charity number

1137609

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Aldermore Bank Nominees Limited
1st Floor, Block B
Western House Lynch Wood
Peterborough, PE2 6FZ

Shawbrook Bank Limited
Lutea House The Drive
Warley Hill Business Park
Great Warley
Brentwood
Essex, CM13 3BE

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Legal and Administrative information
Year ended 31 March 2021**

Registered office

Kennet Walk Community Centre
Kenavon Drive
Reading
Berkshire
RG1 3GD

Outreach addresses

Poplar Place
Shaw
Newbury
Berkshire
RG14 1NA

All Saints School
Norrey's Avenue
Wokingham
Berkshire
RG40 1UX

Independent Examiner

BDO LLP
R+
2 Blagrove Street
Reading
Berkshire
RG1 1AZ

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report Year ended 31 March 2021

Structure, governance and management

Dingley Family and Specialist Early Years Centres is both a registered charity and a company limited by guarantee. It is governed by Articles of Association, which were approved and adopted in August 2010 (upon registration as a charitable company).

In May 2016, the company formally adopted Dingley's Promise as the new brand name, retaining Dingley Family and Specialist Early Years Centres as its registered company name. The term Dingley's Promise (or Dingley) will be used throughout the remaining narrative sections of this document where appropriate.

As we seek volunteers with new skills and experience and as, inevitably, we must replace volunteers who can no longer work with us for various reasons, the charity will have to "induct" new Trustee Directors on a reasonably regular basis. To provide a consistency and thoroughness of introduction that will maximise the new Trustee Director contribution as quickly as possible, we follow an induction process which is both simple and yet sufficiently flexible to take account of individual's needs and availability. The process is described in the Trustee Induction document dated April 2017, and includes:

- Attending at least one Board Meeting as an observer;
- Providing a CV and letter/email outlining the contribution that the potential Trustee feels they will make to Dingley's Promise;
- Providing two written references;
- Agreeing a written Trustee Role Specification specific to his/her role on the Board;
- Signing a Trustee Director Commitment document detailing his/her commitment to the organisation, including completion, within 3 months of appointment, of a Safeguarding Children Level 1 course (possibly on-line).

Upon appointment as a Trustee Director, the Chairperson will inform Companies House and The Charity Commission of that appointment and the new Trustee Director will complete the Ofsted EY2 on-line registration process.

When appointing key management, and when reviewing their remuneration packages, external benchmarking is undertaken against directly compatible roles, wherever possible. The Trustee Board is responsible for setting and agreeing the remuneration package of the CEO. The CEO reviews and recommends changes to the remuneration packages of his/her direct reports (see below), which must be agreed by the Trustee Board who will bear in mind the agreed expenditure budget for the relevant period.

We are aware of recent (2020) changes to the Charity Governance Code and we believe our own main principles and processes by which we govern adhere very closely to the seven principles of good governance contained within the code. As we develop our Trustee Board and ways of working, we will consciously and constantly check our progress against these principles and their underlying directional guidance.

Organisational structure and decision making process

The Trustee Board delegates day to day management of the operations of the charity to the Chief Executive Officer (CEO), Catherine McLeod MBE, who was appointed in March 2015. Since a structural reorganisation in February 2021 the CEO has three direct reports:-

- Fundraising & Communications Manager (FCM), Jo Evans appointed in February 2020 replacing Aoife McDonough;
- Finance Manager (FM), Theresa Bowers (who was appointed in February 2017 and who, since August 2017, has operated as a contractor to Dingley);
- Programme Director (PD), Emma Wilkinson, appointed in February 2021 to directly manage the Training function, the three centre operations (Newbury, Wokingham and Reading each having its own full-time manager) and the family Support Worker function.

During the 2020/21 financial year, to keep fully abreast of all COVID related issues and challenges, Directors meetings were held every month via Zoom teleconferencing but will revert to meetings held six times per year going forward. In between meetings decisions are made in consultation with the Chair, Deputy Chair and other Directors as required. If necessary, a special meeting of the Board is convened.

In 2016, we created an Advisory Board, and this currently comprises the following individuals:

Chris Burnell (Buildings Compliance & Development)
Jacquie Hathaway (Early Years Foundation Stage & Ofsted compliance)
Laxmi Patel (SEND Law)
Adrian Walcott (Diversity)

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report *(continued)* Year ended 31 March 2021

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

As part of our five year strategy review in 2015 we updated our Vision and Mission statements:-

Dingley's Promise vision is *'The best start for every child'*.

Our Mission Statement is *'We deliver life changing support to under 5's with additional needs & disabilities and their families, by providing specialist learning through play, family support & training, and advice to mainstream settings'*.

Within this overall framework, our main objectives are:-

- Reach as many children as possible.
- Ensure every child transitions to the best educational option for them when they leave us.
- Offer year round provision to take the pressure off parents and give each child as much support as we can.
- Be active in networking and signposting to ensure all of the child's needs are met.
- Ensure parents are always given choices and their voices are heard.

We also took the opportunity as part of the strategy review to bring to the fore our core values:-

- We seek **excellence** in all we do through continuous learning and improvement.
- We **care** for each other, our children and their families.
- We promote **development** of children, families & our team in a stimulating environment.
- We work with **integrity**, sharing resources and expertise for best outcomes.
- We **empower** children and families to make their own choices.

The Newbury Centre operates from a building in Shaw, Newbury, which opened to families in mid-February 2015. We have a sub-lease for the building, large garden and 10 car parking spaces with Shaw Social Club which is co-terminus with their own lease with West Berkshire Council due for review and renewal in March 2024.

The Wokingham Centre operates from premises within the All Saints School in Wokingham. We have a licence to occupy this space (with 12 months notice by either party) and pay both fixed and variable (eg utilities costs) elements of rent based on the percentage of space that we occupy within the school.

The Reading Centre operates from a Reading Borough Council owned building for which we pay a peppercorn rent, but for which we must pay the buildings insurance, utilities costs and all associated building maintenance costs as part of the lease. In July 2019, in response to demands from grant providers, a new 15-year lease was put in place.

Volunteers play a very important role within the groups by assisting with fundraising, driving children to the groups, and helping in the playgroup. As a result, Dingley's Promise was nominated to receive the Queen's Award for Voluntary Service (the MBE for charities), and the formal announcement of the receipt of that award was made in June 2011. During 2018/19, our volunteer hours (including Trustee time) totalled almost 2,800 hours..

Risk Management Statement

A detailed risk analysis was undertaken in 2014 and a Risk Policy was implemented in February 2015. The policy states that :-

- The trustees and executive management of Dingley's Promise believe that sound risk management is integral to both good management and good governance practice.
 - Risk management considerations will form an integral part of our decision-making and be incorporated within strategic and operational planning.
 - Risk assessment will be conducted on all new activities and projects to ensure they are in line with the Dingley's Promise strategic plan and objectives.
 - Risks and opportunities will be identified, analysed and reported at an appropriate level and escalated as necessary.
 - A risk register covering key strategic risks will be maintained and updated *at least twice* a year and more frequently where risks are known to be volatile.
 - All staff will be provided with adequate training on risk management and their role and responsibilities in implementing this.
-

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report (*continued*) Year ended 31 March 2021

- Dingley's Promise will regularly review and monitor the effectiveness of its risk management framework and update it as considered appropriate.
- Reports will be made to the trustee board and CEO each quarter of continuing and emerging high concern risks and those where priority action is needed to effect better control.
- Individual error and incident reports will be required from individual staff where a reportable event is identified.
- This policy is a formal acknowledgement that the Trustee Board is committed to maintaining a strong risk management framework. The aim is to ensure that Dingley's Promise makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse affects of risks.
- This policy will be used to support the internal control systems of Dingley's Promise, enabling us to respond to operational, strategic and financial risks regardless of whether they are internally or externally driven.

A "root & branch" risk review was held in August 2018 and further reviews were held in April 2019 and April 2020.

The recent recruitment of a Trustee with specific oversight of Governance & Risk has led to a review of our risk management policy and processes. At onboarding stage of the new Trustee in March 2021, it was noted that the current status of the policy dated 30th September 2020 (version 0.9) was still under revision and at DRAFT version only. A subsequent desk top analysis of the current policy and the over-riding Risk Register has ascertained that due to various issues including growth in operations, changes in assigned duty holder Trustees, and the impact of the pandemic, a further holistic and systematic review is timeous and is now underway. This exercise will result in a final version of the Risk Management Policy, but in addition, new procedural management arrangement documents will be created to detail the risk management approach, these procedural documents will then be used to demonstrate compliance with the policies and be used for training, audit and monitoring as well as quality control purposes, all of which will align to the Charities and risk management guidance document (CC26), version dated June 2017.

Prior to March 2021, there had been some work undertaken on revitalising the risk register format, however due to quality issues this latest version was deemed overly complex and not fit for purpose, this has now been discarded and an earlier version has been reactivated. The earliest version had already been developed to align with guidance supplied within the CC26 and used the 5 x 5 matrix widely used in most risk management models applied within the UK which will present an effective quantitative tool to present an accurate risk profile.

As of end of this reporting period, a core Risk Committee has been formed and is tasked with undertaking a systematic joint review and upgrade of the Risk Register. The wider Trustee board are being appraised of progress and will be required to contribute as befits their specialism in due course. Role and responsibilities will be defined (within the procedural document and risk register) as befits the risk classification and 'risk owners' and 'risk actionee's' will be assigned to promote effective ownership and management. Work is proceeding to ensure that all risk category sections are fully populated, and linkages are included to other procedural elements to show a fully compliant and stream-lined system is in place. This will enable a more focussed and quality driven approach with regards to recognising where the higher priority risk items are and then to address whether the anticipated impact may present threats or opportunities while assigning appropriate mitigation strategies.

Prior to the COVID-19 situation, our key risk remained the same - difficulty in recruiting suitable staff. Other notable risks include serious failures in following policy or procedures, workplace stress for staff, failure to comply with data protection regulations and data breaches/loss from external sources. In addition, a further notable risk is around failure to secure sufficient core funding, due to local authority changes in funding levels.

The impact of COVID-19 on our operations and funding was the subject of a separate risk assessment workshop on April 15th, 2020. This concluded that the rapid implementation of an amended Business Continuity Management Plan (BCMP), combined with vulnerability risk assessments on all staff and supported children, had successfully mitigated the risk of being unable to provide effective support services during lockdown.

At the time of writing, reduced services, but vital ones, continue to be provided by home-working staff via telephone, videoconference, and on-line resources. Some return to normal services had resumed up to mid-June 2021 until there was a Local Authority driven programme of surge testing in Reading and Wokingham districts due to an increased number of cases involving the Delta variant, this has again led to a close down of the Wokingham unit.

Clearly, the risk of reduced levels of funding was also high on the agenda, and this is covered in the following paragraphs on "Going concern"

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report (*continued*) Year ended 31 March 2021

Going concern

Our performance in recent years, even those years which resulted in an operating deficit, has always left us at the end of the year with a good cash base, a Reserves Fund to cover a managed wind-down in the event of collapse in funding (or other event resulting in forced closure), sufficient funding in all other restricted funds to cover asset values and liabilities (e.g., unspent grants) and additional unrestricted funds to develop the organisation and its services. In each of the last three years, we have operated for a time without a Fundraising Manager yet have achieved income no worse than 9% short of budget and managed our operational expenditure to match. We are aware of, and adhere to, the Charity Commission's guidance on 'Managing a charity's finances: planning, managing difficulties and insolvency (CC12)'. Under normal circumstances we firmly believe that our strong governance and management make a compelling case for Dingley's Promise to be considered a Going Concern.

During the COVID-19 pandemic we were able to adapt our services, attract emergency and routine/project funding, manage our workforce whilst improving our impact and reputation without compromising our financial strength and stability. The potential impact of COVID-19 on our organisation will largely depend on the length of time that its impact is felt across the UK, i.e. The speed of recovery of the UK economy and the ability of charitable trusts and businesses to continue to support worthy causes. However, we do believe that the worst of the COVID-19 impact on Dingley's Promise is over. We have a proven track record of adapting our operations and finances to re-act to changing economic and social conditions, and we start the 2021/22 FY with a level of guaranteed funding greater than any previous year.

Achievements and performance

Our activities for the year to 31 March 2021 were significantly impacted by the outbreak and growth of the COVID-19 pandemic and, under advice from Public Health England, we had to close our 3 centres between 18th March and 31st May 2020. However, within 2 weeks of this closure we had moved our offer to online sessions for children, and support for their families, ensuring that they were not left alone in lockdown. We quickly secured funding for our emergency programmes, meaning that staff working from home had laptops and secure connections, we were able to send resources home to children, and we also continued our family support work through the summer holidays for the first time in our history. From September 2020, our Centres have remained open and been running close to capacity with just a few families choosing to continue to isolate due to the pandemic. Our work has now moved on from emergency response to the period of recovery, where we support our children to recover lost learning and transition effectively to the next part of their learning journey. Overall, our charity grew significantly in both strength and influence over the period under review.

Highlights of the year include:

- a) Our continued focus on inclusion and the use of our 'Entry Exit Pathway' has continued to be successful, with 68% of our transitions being to mainstream or shared provision – an increase of 3% on the previous year. Our Learning Through Play (LTP) session hours scheduled remained steady at just below 24,000 but the hours actually attended were down by 32% due to COVID absences. Through a combination of LTP sessions and outreach (via our Family Support Workers) we reached 198 children directly this year – an increase of 3%. Numbers of children reached indirectly by our training offer increased significantly to 3177 from 130 the year before, showing the incredible expansion of our training programme. Overall, then, our reach increased by over 1000% to 3375 children.
- b) This year, the needs of the children we work with decreased slightly from a particularly high need previous year. The number of children with Education, Health and Care Plans (EHCPs) decreased by 14% (from 36 to 31) and the number of children needing 1:1 care decreased by 8.5% (23 to 21).
- c) Our training offer has expanded significantly this year, and we have now reached almost 1000 practitioners across the country – up from 41 the previous year. The increase is due to a change in the model of delivery inspired by the pandemic and our new delivery partnerships. We created a shorter unaccredited 'Introduction to Early Years Inclusive Practice' which proved extremely popular and led to the opportunity to join the national Early Years SEND Partnership funded by the Department for Education. We then created a new course on Transitions for children with SEND in the early years and have delivered this to learners from 83 local authority areas. In addition, we worked directly with four local authority areas to provide them with consultancy support to develop their early years transitions work.
- d) The impact of our emergency work compared to national statistics was particularly striking, with 86% of parents nationally stating that their child's learning and communication had declined during lockdown, but only 30% of our families had this concern. Worryingly, 60% of our parents told us they had no other support other than ours during the lockdowns, showing just how vital our services are for families of children with SEND who would otherwise have been forgotten.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report (*continued*) Year ended 31 March 2021

- e) We were given a grant by Hampshire County Council, facilitated by Councillor Robert Taylor in Basingstoke, to deliver inclusion training in the Basingstoke areas of Rooksdown, Winklebury and Buckskin. This is the organisation's first project in Hampshire and by the end of the year was delivered remotely to 32 practitioners.
- f) We continue to work with a range of external organisations and bodies, and this year saw a deepening of the relationship with the Council for Disabled Children, and the Disabled Children's Partnership. We have spoken with a range of local authorities throughout the year about ways in which we can help them to make their early years offers more inclusive. Finally, we joined the All Party Parliamentary Group (APPG) for Childcare and Early Education, to ensure that children with SEND are represented. This will enable us to ensure that during early years lobbying and debates, the voice of children with SEND is not forgotten.
- g) We have worked to refine our Entry/Exit Pathway with support from the Big Lottery and have now shared it across the country with a range of local authorities and settings who we will gather further feedback from in order to refine it. The tool has had good feedback from partners and continues to be a key resource in our own practice of building wider inclusion.
- h) The tweak to our management structure we made in the Summer of 2019 was further developed and, as outlined in the organisation structure sections above, we added a Programmes Director to our senior management team. This move has successfully released a significant amount of CEO time to focus on external relationships and organisational strategy.
- i) We were able to secure support to undertake several projects to address shortcomings in our buildings' infrastructure and usable space. Our Reading Centre had the most dramatic change with long awaited improvements to the flooring in the playrooms, and a rework of the staff and family areas meaning they are now able to host bigger groups when restrictions end.
- j) We were aware that, going into the year, we were likely to lose the services of several trustees, so we undertook an extensive and very successful trustee recruitment campaign. Following such a significant change in trustee personnel, we undertook a board skills and experience audit, and we will use the results of this work to undertake any training we feel necessary and to better inform the skills and experience we require from future trustee appointments. The transition to a new Chairperson, and the addition of new Deputy Chairperson and Board Secretary roles, was executed smoothly and successfully.

Financial Review

- 2020/21 was a quite extraordinary year financially as well as in so many other ways. The herculean efforts of staff and management to continue to provide full support to our children and their families through the COVID crisis restrictions resulted in a year-on-year increase in costs of 16% to £749,430. Recognition by donors and grantors of the scale and value of this work helped income to grow by 24% to £802,127.
- Within the total growth in income over the prior year of £154,612, donations decreased by £39,169, while grants increased by £158,983 and earned income increased by £34,652.
- The increase in earned income is due to increased income from training courses provided to other early years providers, increased Nursery Education Grant receipts and payments received from the government furlough scheme, offset by lower receipts for attendance at LTP sessions and reduced payments from local authorities for 1:1 care, both due to centre closures during the first lockdown period.
- The increase in grants and donations, together £119,814, was substantially due to the generous COVID emergency funding provided by our supporting organisations.
- Our balance sheet shows that our net assets have grown from £219,680 to £272,377 over the year. The investment in our buildings and equipment is £82,275. A further £116,295 is designated for our reserves policy. This policy requires us to set aside sufficient funds to meet our financial liabilities and to continue to provide our LTP sessions for a period of four months if there were to be an unforeseen collapse in our funding. Some of our remaining assets £124,509 are unspent grants or are in restricted funds, which means that they must be spent on specific activities. This leaves £147,868 of funds that are both unrestricted and undesignated and are consequently available to support our future activities.
- Our budget for 2021/22 anticipates expenditure increasing by 3% over 2020/21 with matching income to give a breakeven position for the year. This budget is based on continuing provision of the current services, any new major projects will only be undertaken if funding for them is secured.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report *(continued)* Year ended 31 March 2021

Plans for future periods

- a) We will continue to follow our five-year Business Strategy with stated intentions to:
 - maximise our current assets to expand the services at our existing centres, mainly focused on additional services to assist parent/carers and the extended family;
 - offer access to support sessions for families who have left us;
 - open additional centres where demand can be proven and local financial support can be secured;
 - further extend our outreach work with mainstream activities and groups where we can find children with SEND and give families information about their options;
 - ensure transition is effective and understood by parents.
- b) We will further develop and fully roll-out our on-line training offering to mainstream settings on how best to support SEND children.
- c) We will continue to seek out and work with other organisations that undertake work similar to ours, with a view to sharing experience and learning new methods.
- d) Although unsuccessful in the past three years, we still hope to secure funding to undertake reconfiguration work on the Reading building to maximise available space and build on the recent improvements to the lighting and heating systems and the full refurbishment of the kitchen.
- e) We will continue to seek to add suitably experienced and motivated people to both the Trustee Board and the Advisory Board.
- f) With the appointment of a new Trustee with oversight of Governance & Risk, we will review our risk management policy and process.

Statement of directors' responsibilities

The directors are responsible for preparing the directors' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing those financial statements the directors' are required to:

- select suitable accounting policies and apply them consistently;
- observe the method and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Directors' annual report (continued)
Year ended 31 March 2021**

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant accounting information of which the charitable company's accountant is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

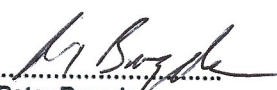
The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed by order of the Trustee Director Board on *10th September 2021*



.....
Mr Michael Scheepers – Chair



.....
Mr Peter Brogden

Company registration number: 07279320

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Independent Examiner's report to the Directors of Dingley Family and Specialist Early Years Centre

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 11 to 22.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

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 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 your charity's accounts as 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Company as required by section 386 of the Act 2006; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of 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 in order to enable a proper understanding of the accounts to be reached.



Heather Wheelhouse ACA

BDO LLP
R+
2 Blagrove Street
Reading
Berkshire
RG1 1AZ

Date: 15 September 2021

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Statement of financial activities for the year ended 31 March 2021

	Unrestricted Funds	Training Offering	Reading	Reading Buildings	Restricted funds Wokingham	Wokingham Buildings	Newbury	Newbury Buildings	2021 Total	2020 Total
	£	£	£	£	£	£	£	£	£	£
Income and endowments from:										
Donations and legacies										
- Donations and legacies	23,007	-	16,967	-	11,933	-	12,872	-	64,779	103,948
- Grants (note 2)	63,598	9,902	139,452	5,000	80,191	-	72,847	-	370,990	127,507
Income from investments										
- Bank interest	921	-	-	-	-	-	-	-	921	775
Charitable activities										
- Earned income	56,958	8,090	53,063	-	67,820	-	53,659	-	239,590	204,938
- Grants (note 2)	23,000	-	42,149	-	30,349	-	30,349	-	125,847	210,347
Total income and endowments	167,484	17,992	251,631	5,000	190,293	-	169,727	-	802,127	647,515
Expenditure on:										
Raising funds (note 3a)	82,608	1,385	368	-	681	-	290	-	85,332	84,538
Charitable activities (note 3b)	6,529	40,460	225,601	1,270	189,028	-	188,817	12,393	664,098	560,661
Total expenditure	89,137	41,845	225,969	1,270	189,709	-	189,107	12,393	749,430	645,199
Net income/(expenditure)	78,347	(23,853)	25,662	3,730	584	-	(19,380)	(12,393)	52,697	2,316
Transfers between funds	(72,099)	23,853	-	35,348	-	-	8,611	4,287	-	-
Net movement in funds	6,248	-	25,662	39,078	584	-	(10,769)	(8,106)	52,697	2,316
Fund balances brought forward at 1 April 2020	141,622	-	9,304	-	8,015	-	11,699	49,040	219,680	217,364
Fund balances carried forward at 31 March 2021	147,870	-	34,966	39,078	8,599	-	930	40,934	272,377	219,680

Transfers from the Unrestricted Fund to the Training, Reading and Newbury Restricted Funds are made to ensure that the balances carried forward into 2020/21 for each of these restricted funds are sufficient to cover any unspent grants and asset values.

The charitable company's income and expenditure all relate to continuing activities. The charitable company has no recognised gains and losses other than the net movement in funds each year.

The notes on pages 15 to 22 form part of these financial statements

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Statement of financial activities for the year ended 31 March 2020

	Unrestricted Funds	Training Offering	Reading	Reading Buildings	Restricted funds Wokingham	Wokingham Buildings	Newbury	Newbury Buildings	2020 Total	2019 Total
	£	£	£	£	£	£	£	£	£	£
Income and endowments from:										
Donations and legacies										
- Donations and legacies	84,418	1,320	3,352	-	1,600	-	13,258	-	103,948	89,499
- Grants (note 2)	32,850	-	91,317	-	3,340	-	-	-	127,507	-
Income from investments										
- Bank interest	775	-	-	-	-	-	-	-	775	1,107
Charitable activities										
- Earned income	582	7,809	49,726	-	82,346	-	64,475	-	204,938	159,816
- Grants (note 2)	12,000	-	28,188	-	77,835	-	92,324	-	210,347	390,834
Total income and endowments	130,625	9,129	172,583	-	165,121	-	170,057	-	647,515	641,256
Expenditure on:										
Raising funds (note 3a)	80,880	-	991	-	1,023	-	1,644	-	84,538	81,823
Charitable activities (note 3b)	2,940	21,809	178,036	8,640	168,466	-	168,443	12,327	560,661	590,473
Total expenditure	83,820	21,809	179,027	8,640	169,489	-	170,087	12,327	645,199	672,296
Net income/(expenditure)	46,805	(12,680)	(6,444)	(8,640)	(4,368)	-	(30)	(12,327)	2,316	(31,040)
Transfers between funds	(19,498)	7,688	2,326	-	9,484	-	-	-	-	-
Net movement in funds	27,307	(4,992)	(4,118)	(8,640)	5,116	-	(30)	(12,327)	2,316	(31,040)
Fund balances brought forward at 1 April 2019	114,315	4,992	13,422	8,640	2,899	-	11,729	61,367	217,364	248,404
Fund balances carried forward at 31 March 2020	141,622	-	9,304	-	8,015	-	11,699	49,040	219,680	217,364

Transfers from the Unrestricted Fund to the Training, Reading and Wokingham Restricted Funds are made to ensure that the balances carried forward into 2020/21 for each of these restricted funds are sufficient to cover any unspent grants and asset values.

The charitable company's income and expenditure all relate to continuing activities. The charitable company has no recognised gains and losses other than the net movement in funds each year.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Balance sheet
As at 31 March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	5	82,275	69,744
Current assets			
Other debtors and prepayments	6	27,962	9,228
Cash at bank and in hand		243,975	210,915
		271,937	220,143
Creditors: amounts falling due within one year			
Other creditors and accruals	7	(81,835)	(70,207)
Net current assets		190,102	149,936
Net assets		272,377	219,680
Represented by:			
Funds			
Unrestricted funds		147,868	141,623
Restricted funds		124,509	78,057
		272,377	219,680

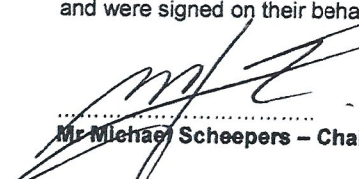
The Directors are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The Directors acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its results for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustee Director Board and authorised for issue on ...10/09/2021 and were signed on their behalf by:


Mr Michael Scheepers – Chair


Mr Peter Brogden

Company registration number: 07279320

The notes on pages 15 to 22 form part of these financial statements.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Statement of cash flows
Year ended 31 March 2021**

	Note	2021 £	2020 £
Cash flows from operating activities			
Cash provided by operating activities	13	65,401	49,337
Cash flows from investing activities			
Interest income		921	774
Purchase of tangible fixed assets		(33,262)	(8,278)
Cash used in investing activities		(32,341)	(7,504)
Increase in cash and cash equivalents in the year		33,060	41,833
Cash and cash equivalents at the beginning of the year		210,915	169,082
Total cash and cash equivalents at the end of the year		243,975	210,915
Analysis of cash and cash equivalents			
Cash in hand		243,975	210,915

The notes on pages 15 to 22 form part of these financial statements.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Notes to the financial statements Year ended 31 March 2021

1. Accounting policies

General information

Dingley Family and Specialist Early Years Centres is a registered charity, number 1137609, and a charitable company limited by guarantee, number 07279320, incorporated in England and Wales. The address of its registered office is Kennet Walk Community Centre, Kenavon Drive, Reading, Berkshire, RG1 3GD.

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

A separate income and expenditure account has not been prepared as the information required by the Companies Act 2006 is given in the Statement of Financial Activities and in the notes of the financial statements.

The financial statements are prepared in pound sterling (£) and the figures are rounded to the nearest £.

Going concern

Our performance in recent years, even those years which resulted in an operating deficit, has always left us at the end of the year with a good cash base, a Reserves Fund to cover a managed wind-down in the event of collapse in funding (or other event resulting in forced closure), sufficient funding in all other restricted funds to cover asset values and liabilities (e.g., unspent grants) and additional unrestricted funds to develop the organisation and its services. In each of the last three years, we have operated for a time without a Fundraising Manager yet have achieved income no worse than 9% short of budget and managed our operational expenditure to match. We are aware of, and adhere to, the Charity Commission's guidance on 'Managing a charity's finances: planning, managing difficulties and insolvency (CC12)'. Under normal circumstances we firmly believe that our strong governance and management make a compelling case for Dingley's Promise to be considered a Going Concern.

During the COVID-19 pandemic we were able to adapt our services, attract emergency and routine/project funding, manage our workforce whilst improving our impact and reputation without compromising our financial strength and stability. The potential impact of COVID-19 on our organisation will largely depend on the length of time that its impact is felt across the UK, i.e. The speed of recovery of the UK economy and the ability of charitable trusts and businesses to continue to support worthy causes. However, we do believe that the worst of the COVID-19 impact on Dingley's Promise is over. We have a proven track record of adapting our operations and finances to re-act to changing economic and social conditions, and we start the 2021/22 FY with a level of guaranteed funding greater than any previous year. Best case and worst case scenarios have been modelled:

- the worst case results in a deficit for 2020/21 of £83k, but we would retain a positive cash balance at the end of the year;
- the best case results in a surplus for 2020/21 of £43k

The Board has concluded that there is a material uncertainty as to the future of the charity but there are sufficient reserves to enable the charity to continue in the next 12 months with sufficient cash headroom, and are confident that they remain a going concern.

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees believe that whilst there is some doubt relating to future income streams, this does not give rise to a material uncertainty regarding the charity's ability to continue as a going concern. The trustees therefore believe that it is appropriate to prepare the accounts on a going concern basis.

At the start of June 2021, the charity had approximately £113,000 of cash available. The trustees have carried out sensitivity analysis that confirms that should no further income, other than what has been confirmed, be received, the charity is able to meet liabilities as they fall due for at least another 12 months from the date of approval of the financial statements.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Notes to the financial statements Year ended 31 March 2021

1. Accounting policies (*continued*)

Funds

Unrestricted funds represent funds of the charitable company that are not subject to any restrictions regarding their use.

Restricted funds represent funds available to meet specific expenditure as specified by the fund provider.

Income

All income is recognised in the Statement of Financial Activities when the company is legally entitled to the income, receipt is probable and the amount can be measured reliably. Income from external grants is recognised in the Statement of Financial Activities as soon as it is receivable unless donor conditions related to performance and specific deliverables apply. These grants are accounted for as the charity earns the right to consideration through performance.

Income subject to the specific wishes of the donors is treated as restricted funds.

Expenditure

Expenditure is included on an accruals basis, inclusive of any VAT, which cannot be recovered. Certain expenditure is apportioned to costs categories based on the estimated amount attributable to the activity during the year.

Depreciation

Depreciation is calculated to write off the cost less estimated residual value of fixed assets over their estimated useful lives.

Equipment – 4 years straight-line
Leasehold improvements – over the remaining term of the lease

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activity over the period in which the cost is incurred.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

The charity contributes to a defined contributions scheme.

Significant judgements and estimates

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2021**

2. Grants

	Unrestricted Funds	Restricted funds						2021 Total	2020 Total
		Training Offering	Reading	Reading Building	Wokingham	Newbury	Newbury Building		
	£	£	£	£	£	£	£	£	£
Assura Community Fund	-	-	120	-	120	120	-	360	-
Bernard Sunley Charitable Trust	-	-	-	5,000	-	-	-	5,000	-
Berkshire Nurses & Relief in Sickness Trust	-	-	500	-	-	-	-	500	-
Berkshire Community Foundation	-	-	9,418	-	-	-	-	9,418	20,000
Big Lottery Fund	-	-	10,624	-	41,669	8,188	-	60,481	29,340
Brighter Futures for Children	-	-	41,800	-	-	-	-	41,800	41,800
Children in Need	-	-	35,435	-	8,763	33,967	-	78,165	43,506
David Solomons Charitable Trust	-	-	1,000	-	-	-	-	1,000	-
Edward Gostling Foundation	-	-	-	-	4,737	2,763	-	7,500	2,450
Englefield Charitable Trusts	-	-	-	-	3,000	-	-	3,000	-
Ernest Hecht Charitable Trust	-	-	1,062	-	1,062	-	-	2,124	-
Gannett Community Foundation	-	-	4,410	-	-	-	-	4,410	-
Greenham Common Trust – Reactive Grant	-	-	-	-	-	3,882	-	3,882	6,717
Greenham Common Trust – Covid emergency fund	-	-	-	-	-	5,000	-	5,000	-
Greenham Common Trust – Other	-	-	6,826	-	-	-	-	6,826	-
Hampshire County Council	-	1,000	-	-	-	-	-	1,000	-
HCAC	-	-	-	-	98	98	-	196	-
Henry Smith Charity – FSW and outreach work	-	-	8,433	-	8,433	8,433	-	25,299	26,226
Helianthus Charitable Trust	350	-	-	-	-	-	-	350	-
Masonic Charitable Foundation – EYP salary	-	-	-	-	-	6,945	-	6,945	6,793
Miss Lawrence Trust	-	-	1,000	-	-	-	-	1,000	-
James Wise Charitable Trust	-	-	-	-	-	-	-	-	300
Newbury Town Council	-	-	-	-	-	450	-	450	-
Oxford County Council	-	-	-	-	-	-	-	-	250
Peter Baker	-	-	-	-	-	3,000	-	3,000	-
Power to Change	-	-	16,268	-	-	-	-	16,268	-
Reading Borough Council- Resource Unit	-	-	29,064	-	-	-	-	29,064	26,760
Reading Borough Council- COVID 19 Funding	-	1,752	7,681	-	-	-	-	9,433	-
Reading Dispensary Trust	-	-	672	-	-	-	-	672	-
Sovereign Housing Association	-	-	-	-	3,100	-	-	3,100	-
Sobell Foundation	-	-	-	-	-	-	-	-	7,500
St James's Place Foundation	-	-	-	-	-	-	-	-	9,000
St Laurence Relief in Need Trust	-	-	-	-	-	-	-	-	2,000
Souter Charitable Trust	3,000	-	-	-	-	-	-	3,000	-
Sylvia Adams Charitable Trust	-	-	3,000	-	-	-	-	3,000	-
The Ardeola Charitable Trust	2,000	-	-	-	-	-	-	2,000	-
The Boshier Hinton Foundation	-	-	349	-	349	349	-	1,047	-
The Childwick Trust	10,000	-	-	-	-	-	-	10,000	-
The Clothworkers Foundation	-	-	1,940	-	-	-	-	1,940	-
The David Brownlow Foundation	-	-	-	-	-	-	-	-	7,000
The David Knight Charitable Trust	-	-	-	-	-	-	-	-	250
The Foyle Foundation	-	-	-	-	-	-	-	-	10,000
The FSP Foundation	-	-	-	-	-	-	-	-	1,620
The Gordon Palmer Memorial Trust	-	-	-	-	-	-	-	-	450
The Hobson Charity	-	-	2,000	-	-	-	-	2,000	-
The Julia and Hans Rausing Trust	47,248	-	-	-	-	-	-	47,248	-
The Louis Baylis Charitable Trust	-	1,000	-	-	-	-	-	1,000	-
The Morrisons Foundation	-	-	-	-	1,365	-	-	1,365	-
The Peter Baker Foundation	-	-	-	-	-	-	-	-	11,500
The Percy Bilton Charity	-	-	-	-	2,755	-	-	2,755	-
The Steven Bloch Image of Disability Charitable Trust	1,000	-	-	-	-	-	-	1,000	-
The Toy Trust	-	-	-	-	1,000	-	-	1,000	-
Thomas Cook Children's Charity	10,000	-	-	-	-	-	-	10,000	-
Thomas Curtis Charitable Trust	-	-	-	-	-	-	-	-	300
Training Sessions in Basingstoke	-	650	-	-	-	-	-	650	-
University of Reading	-	-	-	-	2,334	-	-	2,334	4,666
Wates Foundation	-	-	-	-	-	-	-	-	10,000
West Berkshire Council - Short Breaks Grant	-	-	-	-	-	30,000	-	30,000	30,000
West Berkshire Council - COVID Discretionary Grant	10,000	-	-	-	-	-	-	10,000	-
Wokingham Borough Council - Other	-	-	-	-	187	-	-	187	3,340
Wokingham Borough Council - Discretionary Grant Scheme	3,000	-	-	-	-	-	-	3,000	-
Wokingham Borough Council - SLA	-	-	-	-	30,000	-	-	30,000	30,000
Wokingham Town Council	-	-	-	-	1,568	-	-	1,568	1,088
Wokingham United Charities – EYP salary	-	-	-	-	-	-	-	-	5,000
Wokingham United Charities	-	5,500	-	-	-	-	-	5,500	-
	86,598	9,902	181,602	5,000	110,540	103,195	-	496,837	337,854

Dingley Family and Specialist Early Years Centres
(Limited by guarantee)

Notes to the financial statements (continued)
Year ended 31 March 2021

3. Expenditure

		Restricted funds								
	Unrestricted Funds	Reading Centre	Reading Building	Wokingham Centre	Wokingham Building	Newbury Centre	Newbury Building	Training Offering	2021 Total	2020 Total
	£	£	£	£	£	£	£	£	£	£
a) Expenditure on raising funds										
Advertising/Marketing	3,027	368	-	681	-	290	-	1,385	5,751	6,631
Fundraising purchases	8,426	-	-	-	-	-	-	-	8,426	7,082
Salaries, national insurance & pensions	62,335	-	-	-	-	-	-	-	62,335	48,645
Contractors	8,820	-	-	-	-	-	-	-	8,820	14,251
Fundraising – Major event costs	-	-	-	-	-	-	-	-	-	7,929
	<u>82,608</u>	<u>368</u>	<u>-</u>	<u>681</u>	<u>-</u>	<u>290</u>	<u>-</u>	<u>1,385</u>	<u>85,332</u>	<u>84,538</u>
b) Expenditure on charitable activities										
Salaries, national insurance & pensions	-	139,532	-	134,086	-	126,866	-	23,069	423,553	396,563
Contractor	-	12,846	-	11,760	-	11,760	-	15,680	52,046	25,055
Play equipment expenses	154	11,672	-	11,454	-	6,947	-	-	30,227	8,961
Transport costs	-	1,485	-	199	-	132	-	-	1,816	1,958
Stationery & consumables	158	438	-	590	-	489	-	-	1,675	1,283
Rent, rates & utilities	382	5,044	-	10,523	-	10,007	-	-	25,956	29,693
Building & garden work	-	33,015	-	1,935	-	14,562	-	-	49,512	26,840
Training & personal development	1,431	3,741	-	3,869	-	2,964	-	7	12,012	9,792
Insurance	-	2,222	-	1,170	-	1,170	-	-	4,562	4,835
Bank fees	-	33	-	33	-	33	-	-	99	60
Gain/Loss of asset disposal	-	-	-	-	-	-	-	-	-	-
Computer running costs	2,035	5,531	-	5,881	-	6,365	-	1,704	21,516	4,835
General purchases	8	3,484	-	2,489	-	2,348	-	-	8,329	12,145
Legal and professional fees	2,361	1,788	-	1,788	-	1,788	-	-	7,725	2,051
Special Events	-	-	-	36	-	120	-	-	156	10,619
Depreciation	-	3,376	1,270	1,821	-	1,871	12,393	-	20,731	21,992
Independent examiner's fee	-	715	-	715	-	715	-	-	2,145	3,960
Accounts preparation fee	-	679	-	679	-	679	-	-	2,037	-
	<u>6,529</u>	<u>225,601</u>	<u>1,270</u>	<u>189,028</u>	<u>-</u>	<u>188,816</u>	<u>12,393</u>	<u>40,460</u>	<u>664,098</u>	<u>556,701</u>

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 31 March 2021

4. Staff costs	2021 £	2020 £
Salaries	448,268	414,756
Employers NI	25,170	19,923
Employer Pension Contributions	12,450	10,530
	485,888	445,209
	No.	No.
The average number of part-time employees was	31	31
The average number of full time employees was	7	6

No employees received employee benefits in excess of £60,000 (2020 – Nil).

No member of the Trustee Director Board received any remuneration or expenses during the year (2020 – Nil).

The key management personnel of the charity received employee benefits totalling £201,351 (2020 - £201,939).

5. Tangible fixed assets

	Leasehold Improvements £	Equipment £	Total £
Cost			
At 31 March 2020	144,017	57,714	201,731
Additions	33,262	-	33,262
Disposals	-	(2,073)	(2,073)
At 31 March 2021	177,279	55,641	232,920
Depreciation			
At 31 March 2020	92,964	39,023	131,987
Charge for the year	14,040	6,691	20,731
Elimination of disposal	-	(2,073)	(2,073)
At 31 March 2021	107,004	43,569	150,645
Net book value At 31 March 2021	70,275	12,072	82,275
Net book value At 31 March 2020	51,053	18,691	69,744

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2021**

6. Debtors

	2021 £	2020 £
Other debtors	24,499	3,842
Prepayment	3,463	5,386
	<u>27,962</u>	<u>9,228</u>

**7. Creditors
Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	10,687	-
Other taxes, social security & pensions	12,081	8,983
Accruals & other creditors	8,297	9,141
Deferred income	50,770	52,083
	<u>81,835</u>	<u>70,207</u>

Income received during the year that has been deferred as it does not meet the recognition criteria as set out in the accounting policies is as follows:

	Unrestricted Funds	Restricted Funds				2021 Total
		Training Offering	Reading	Wokingham	Newbury	
	£	£	£	£	£	£
Assura Community Fund	-	-	1,063	1,063	1,063	3,189
Aviva Community Funding	326	-	-	-	-	326
AWE	4,811	-	-	-	-	4,811
Barbara Ward Children's Foundation	5,000	-	-	-	-	5,000
Big Lottery Fund		-	-	3,116	-	3,116
Clumber Family Charitable Trust	1,000	-	-	-	-	1,000
D Keedle	-	-	-	250	-	250
D'Oyly Carte Charitable Trust	-	-	-	1,365	-	1,365
Ernest Hecht Charitable Trust	-	-	322	322	322	966
Flintshire CC	-	1,025	-	-	-	1,025
Genetic Disord UK	-	-	1,139	1,139	1,139	3,417
Greenham Common Trust	-	-	-	-	12,772	12,772
Henry Smith Charity	-	-	-	6,325	-	6,325
Just Giving	2,250	-	-	-	-	2,250
Masonic Charitable Foundation	-	-	-	-	1,162	1,162
Rotary Club of Reading	-	-	500	-	-	500
Thatcham Town Council	-	-	-	-	300	300
The Good Exchange	-	-	-	-	1,996	1,996
The Peter Baker Foundation	-	-	-	-	1,000	1,000
	<u>13,387</u>	<u>1,025</u>	<u>3,024</u>	<u>13,580</u>	<u>19,754</u>	<u>50,770</u>

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2021**

7. Creditors (continued)

	Unrestricted Funds	Restricted Funds				2020 Total
		Training Offering	Reading	Wokingham	Newbury	
			£	£	£	£
Balance of 1:1 funding	-	-	-	15,741	-	15,741
Big Lottery Fund	-	-	-	2,667	-	2,667
Children in Need	-	-	3,667	-	3,667	7,334
D'Oyly Carte Charitable Trust	-	-	-	1,365	-	1,365
Englefield Charitable Trust	-	-	-	3,000	-	3,000
Greenham Common Trust	-	-	-	-	3,000	3,000
Hampshire County Council	1,000	-	-	-	-	1,000
Hampshire County Council	-	650	-	-	-	650
Henry Smith Charity	-	-	2,108	2,108	2,108	6,324
Masonic Charitable Foundation	-	-	-	-	1,137	1,137
Morrison's Foundation	-	-	-	1,365	-	1,365
The Peter Baker Foundation	-	-	-	-	3,000	3,000
Wokingham United	-	5,500	-	-	-	5,500
	1,000	6,150	5,775	26,246	12,912	52,083

8. Analysis of net assets between funds

	Unrestricted £	Restricted £	Total 2021 £
Tangible fixed assets	-	82,275	82,275
Net current assets	147,868	42,234	190,102
	147,868	124,509	272,377
	Unrestricted £	Restricted £	Total 2020 £
Tangible fixed assets	-	69,744	69,744
Net current assets	141,623	8,313	149,936
	141,623	78,057	219,680

9. Reserves policy

As described in the Directors Report on page 7, the directors have reviewed and renewed the reserves policy. The new total requirement for 4 months of net operating costs, redundancy and other costs would be £116,295 (2020 - £88,751). This would be covered by:

Unrestricted Funds	£96,246
Newbury Restricted Funds	-
Reading Restricted Funds	£17,268
Wokingham Restricted Funds	£2,781

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2021**

10. Commitments under operating leases

At 31 March 2021 the company had future minimum lease payments under non-cancellable operating leases as set out below:

	2021		2020	
	Land and buildings £	Other £	Land and buildings £	Other £
Within 1 year	15,952	-	15,952	-
Later than 1 year and not later than 5 years	15,600	-	23,400	-
Later than 5 years	-	-	-	-
	<u>31,552</u>	<u>-</u>	<u>39,352</u>	<u>-</u>

11. Pensions

The charitable company runs a defined contribution scheme. The costs for the year represents the charitable company's contributions to the scheme of £12,450 (2020 - £10,530). At the year end £3,434 (2020 - £2,516) was accrued in respect of contributions to this scheme.

12. Taxation

The charitable company is exempt from Corporation Tax on its charitable activities. The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13. Reconciliation of income/(expenditure) in funds to net cash flow from operating activities

	2021 £	2020 £
Income/(expenditure) in funds	52,697	2,315
Add back depreciation charge	20,731	21,993
Deduct investment income shown in investing activities	(921)	(774)
(Increase)/Decrease in debtors	(18,734)	6,224
Increase in creditors	11,628	19,579
Net cash provided by operating activities	<u>65,401</u>	<u>49,337</u>

14. Related party transactions

During the year the charitable company paid training fees of £120 (2020: £nil) to Fairbairn People Development Ltd, a company which is owned by Lorna Fairbairn, a director. Nothing was outstanding at the year end.

During the year the charitable company paid equipment fees of £480 (2020: £nil) to R J Morgan Fencing Ltd, a company which is owned by the spouse of Zora Morgan, the Wokingham Centre Manager.