

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

England & Wales · Charity number 1147030

## Details

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**Other names** DORCHESTER OPPORTUNITY GROUP

**Status** Registered

**Legal form** Charitable company

**Company number** [07775635](#)

**Registered** 2012-04-26

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

## Contact

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**Address** 70 Monmouth Road  
Dorchester  
DT1 2DG

**Phone** 01305262359

**Email** [dorchester-opportunity-group@btconnect.com](mailto:dorchester-opportunity-group@btconnect.com)

**Website** [www.dorchesteropportunitygroup.co.uk](http://www.dorchesteropportunitygroup.co.uk)

## Activities

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**Objects:** WORKING IN PARTNERSHIP WITH PARENTS AND OTHER AGENCIES, THE OBJECTS OF THE GROUP ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN WITH DISABILITIES AND ADDITIONAL NEEDS WHO ARE PRIMARILY UNDER STATUTORY AGE AND LIVE IN WEST AND SOUTH DORSET.

**Activities:** Provides a learning environment for pre school children with special requirements. Works in partnership with parents and professionals Supports parents and carers and provides opportunities for training Supports transition to the child's next setting Liaises and networks with other preschool settings

## Classification

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- **How:** Provides Services
- **What:** Disability
- **Who:** Children/young People

## Geography

- Dorset

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£117,539	£119,087	-	-
2024-03-31	£98,041	£112,194	-	-
2023-03-31	£94,798	£101,273	-	-
2022-03-31	£71,372	£92,894	-	-
2021-03-31	£108,693	£98,196	-	-

## Trustees

Name	Role	Appointed
<b>TESS JAMES</b>	Chair	2012-03-31
Alison Margaret Crawford		2023-05-24
Frances Christina Clifford		2023-05-24
JANE PRYCE		2018-12-04

**DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**

England & Wales - Charity number 1147030

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# Accounts

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**Registered Charity: 1147030**  
**Company Number: 07775635**

**DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**  
**REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025**

# **DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**

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# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Charity Name** Dorchester Opportunity Preschool Group Ltd

**Charity Registration Number** 1147030

**Company Number** 07775635

**Principal Office** Prince of Wales Pre-School Centre  
Maiden Castle  
Dorchester  
Dorset  
DT1 2HH

### Executive Committee

**Officers**    Co-Chairpersons    Teresa James  
Jane Pryce

Secretary    Teresa James

**Other Trustees/Directors** Frances Clifford  
Alison Crawford

**Bank** Lloyds Bank PLC  
1/2 High West Street  
Dorchester  
DT1 1UG

**Independent Examiner** Ian Winsor FAIA

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## REPORT OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2025

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The executive committee presents its report and the accounts of the Dorchester Opportunity Preschool Group Ltd for the year ended 31st March 2024. The accounts have been prepared in accordance with the accounting policies set out on pages 7 and 8 and comply with the trust deed, applicable law, and the Statement of Recommended Practice "Accounting and Reporting by Charities" (revised 2011)

### **Structure, Governance and Management**

Dorchester Opportunity Preschool Group Ltd is an association established under a trust deed on the 15th September 2011. The organisation was registered with the Charity Commission (Charity no 1147030) on the 26th April 2012 and Companies House (Company no 07775635) on the 15<sup>th</sup> September 2011.

The officers and trustee members who served during the year are stated on page 1. All officers and trustee members gave their time freely and receive no remuneration.

### **Members' Liability**

Each member of the charitable company undertakes to contribute to the assets of the Company in the event of its being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they cease to be a member.

### **Objectives and Activities**

The objectives of the charity are to provide pre-school education for young children with disabilities and additional needs and offer support for their families. The charity operates from the Prince of Wales Pre-School Centre where our experienced team offers high quality learning opportunities for children from all over South & West Dorset. In the last academic year the Dorchester Opportunity Preschool Group Ltd accommodated 33 children, aged between 2 & 5.

We continue to work closely with our colleagues in Early Years, special and mainstream schools, Health and Social Services to ensure that our children receive the appropriate support and intervention according to their needs. We continue to see a steady rise in the number of referrals for preschool children with complex additional needs.

The Executive Committee confirms that reference has been made to the Charities Commission general guidance on public benefits when reviewing the charity's aims and objectives and in planning future activities and setting its donation making policy for the year.

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
<b>Incoming Resources</b>	Notes				
Income from:					
Voluntary income	2	£110,555	£0	£110,555	£90,410
Charitable activities	4	£6,984	£0	£6,984	£7,631
Investment		£0	£0	£0	£0
<b>Total</b>		<b>£117,539</b>	<b>£0</b>	<b>£117,539</b>	<b>£98,041</b>
<b>Resources expended</b>					
Charitable activities	5	£115,940	£0	£115,940	£109,672
Governance Cost	5	£3,147	£0	£3,147	£2,522
<b>Total Resources expended</b>		<b>£119,087</b>	<b>£0</b>	<b>£119,087</b>	<b>£112,194</b>
Net movements in funds		(£1,548)	£0	(£1,548)	(£14,153)
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>	8	<b>£57,434</b>	<b>£0</b>	<b>£57,434</b>	<b>£71,587</b>
<b>Total funds carried forward</b>	8	<b>£55,886</b>	<b>£0</b>	<b>£55,886</b>	<b>£57,434</b>

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2025

		Unrestricted Funds	Restricted Funds	This Year	Prior Year
<b>Cash at bank and in hand</b>					
Lloyds TSB		£57,056	£0	£57,056	£58,231
Petty Cash		£0	£0	£0	£17
		<b>£57,056</b>	<b>£0</b>	<b>£57,056</b>	<b>£58,248</b>
<b>Creditors amounts falling</b>					
due within one year	7	(£1,170)	£0	(£1,170)	(£814)
<b>Net current assets</b>		<b>£55,886</b>	<b>£0</b>	<b>£55,886</b>	<b>£57,434</b>
<b>Net assets</b>					
		<b>£55,886</b>	<b>£0</b>	<b>£55,886</b>	<b>£57,434</b>
<b>The funds of the charity</b>					
<b>Unrestricted funds</b>	8	£55,886	£0	£55,886	£57,434
<b>Restricted funds</b>	8	£0	£0	£0	£0
<b>Total charity funds</b>		<b>£55,886</b>	<b>£0</b>	<b>£55,886</b>	<b>£57,434</b>

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025

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### 1 Accounting policies

#### (a) Accounting Convention

The accounts are prepared under the historic cost convention and are in accordance with applicable UK accounting standards, the Charities SORP (FRS102) "Accounting and Reporting by Charities" and the Charities Act 2011.

#### (b) Company Status

Dorchester Opportunity Preschool Group Ltd is a company limited by guarantee. In the event of the organisation being wound up, the liability in respect of the guarantee is limited to £10 per member of the company. The Executive committee is currently seeking alternative sources of funding to ensure that the group can continue after the next academic year. However, if this is not successful, the future of the group is uncertain.

#### (c) Incoming Resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty and includes any recoverable tax.

#### (d) Resources Expended

All expenditure is accounted for on the accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure. Irrecoverable value added tax is included in the cost of those items which it relates.

#### (e) Fund Accounting

The charity may maintain the following funds:

- (i) **Unrestricted Income Funds** expendable at the discretion of the Executive Committee in accordance of the charitable objects
- (ii) **Restricted Income Funds** donated for a specific purpose by the donor which must be applied for that purpose

#### (f) Taxation

Dorchester Opportunity Preschool Group Ltd is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025 (CONTINUED)

2	Voluntary Income	Unrestricted Funds	Restricted Funds	Total Funds 2025	Prior Year
	<b>Donations</b>				
	Donations & gifts	£1,278	£0	£1,278	£8,995
	<b>Grants</b>				
	Grants – Other agencies	£109,277	£0	£109,277	£81,415
		<u>£110,555</u>	<u>£0</u>	<u>£110,555</u>	<u>£90,410</u>

### 3 Included within Grants – other agencies (above)

	2025	2024
DCC – early years & special education needs funding	<u>£57,958</u>	<u>£62,378</u>

4	Incoming resources from charitable activities	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Session contributions	£5,572	£0	£5,572	£7,108
	General fund-raising	£600	£0	£600	£138
	Miscellaneous	£812	£0	£812	£385
		<u>£6,984</u>	<u>£0</u>	<u>£6,984</u>	<u>£7,631</u>

5	Total resources expended	Charitable activity	Governance Admin & Support	Restricted	Total funds 2025
	<b>Direct cost</b>				
	Employment cost ( <b>Note 6</b> )	£97,645			£97,645
	Transport	£2,187			£2,187
	Training	£274			£274
	Equipment and consumables	£195			£195
	Office	£2,187			£2,187
	Insurance	£0	£1,899		£1,899
	Rent	£11,625			£11,625
	Miscellaneous	£1,622			£1,622
	Property maintenance	£205			£205
	Accounts and bookkeeping	£0	£1,248		£1,248
		<u>£115,940</u>	<u>£3,147</u>	<u>£0</u>	<u>£119,087</u>

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2025 (CONTINUED)

### 6 Employment Cost

The aggregate payroll costs of these persons were as follows

	<b>2025</b>
Wages & Salaries	£92,073
Social security	£7,370
Employer pension	£999
Employment allowance	(£2,797)
	<u>£97,645</u>

### 7 Creditors: Amounts falling due within one year

Creditors and accrued income	£1,170	£814
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### 8 Analysis of funds

	<b>As at 1<sup>st</sup> April 2024</b>	<b>Incoming resource</b>	<b>Resources expended</b>	<b>As at 31<sup>st</sup> March 2025</b>
Unrestricted funds	£57,434	£117,539	(£119,087)	£55,886
Restricted Funds	£0	£0	(£0)	£0
	<u>£57,434</u>	<u>£117,539</u>	<u>(£119,087)</u>	<u>£55,886</u>

**DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**

England & Wales - Charity number 1147030

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# Accounts

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**Registered Charity: 1147030**  
**Company Number: 07775635**

**DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**  
**REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024**

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

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**Charity Registration Number** 1147030

**Company Number** 07775635

**Principal Office** Prince of Wales Pre-School Centre  
Maiden Castle  
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Dorset  
DT1 2HH

### **Executive Committee**

**Officers**    Co-Chairpersons    Teresa James  
Jane Pryce

Secretary    Teresa James

**Other Trustees/Directors** Frances Clifford  
Alison Crawford

**Bank** Lloyds Bank PLC  
1/2 High West Street  
Dorchester  
DT1 1UG

**Independent Examiner**    **Ian Winsor FAIA**

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## REPORTS OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2024

---

The executive committee presents its report and the accounts of the Dorchester Opportunity Preschool Group Ltd for the year ended 31st March 2024. The accounts have been prepared in accordance with the accounting policies set out on pages 7 and 8 and comply with the trust deed, applicable law, and the Statement of Recommended Practice "Accounting and Reporting by Charities" (revised 2011)

### **Structure, Governance and Management**

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The officers and trustee members who served during the year are stated on page 1. All officers and trustee members gave their time freely and receive no remuneration.

### **Members' Liability**

Each member of the charitable company undertakes to contribute to the assets of the Company in the event of its being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they cease to be a member.

### **Objectives and Activities**

The objectives of the charity are to provide pre-school education for young children with disabilities and additional needs and offer support for their families. The charity operates from the Prince of Wales Pre-School Centre where our experienced team offers high quality learning opportunities for children from all over South & West Dorset. In the last academic year the Dorchester Opportunity Preschool Group Ltd accommodated 33 children, aged between 2 & 5.

We continue to work closely with our colleagues in Early Years, special and mainstream schools, Health and Social Services to provide a coordinated and joined up approach for our children and families. There is good liaison with the child's next education placement to ensure a smooth transition. We have seen a steady rise in the number of children with complex additional needs referred to us and now have to operate a waiting list.

The Executive Committee confirms that reference has been made to the Charities Commission general guidance on public benefits when reviewing the charity's aims and objectives and in planning future activities and setting its donation making policy for the year.

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## REPORTS OF THE EXECUTIVE COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Achievements and Performance

Total Incoming resources for the year were £98,401 (2023 £94,798). The net movement of funds for the year resulted in a deficit of £14,153 (2023 £6,475 Deficit). The Committee have approved total expenditure of £112,194 (2023 £101,273).

### Financial Review and Reserves

The charity receives income through grants, fees and donations and various fundraising activities. All income received is unrestricted. Total funds at 31st March 2024 amounted to £57,434 (2023 £71,587). The Executive committee is always active in seeking alternative sources of funding to ensure that the group can continue. However with the increasing number of children with complex needs and the specialist support this requires the shortfall between our statutory funding and the true cost of providing for our children continues to rise.

### Statement of Executive Committee Responsibilities

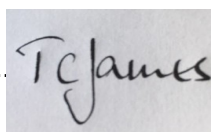
The Executive Committee are responsible for preparing the report of the Executive Committee and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales require the Executive Committee to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Executive Committee is required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any 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 charity will continue in operational existence.

The Executive Committee is responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable it to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provision of the trust deed. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Executive Committee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the Executive Committee on ....20<sup>th</sup> November 2024

And signed on its behalf by .....



# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## INDEPENDENT EXAMINERS REPORT TO THE EXECUTIVE COMMITTEE

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I report on the accounts of the Dorchester Opportunity Preschool Group Ltd for the year ended 31<sup>st</sup> March 2024, which are set out on pages 5 to 11.

### **Respective responsibilities of Executive Committee and Independent Examiner**

The Executive Committee is responsible for the preparation of the accounts. The Executive Committee consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charities Commission under 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes review of the accounting records kept by the charity and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

### **Emphasis of Matter**

Without qualifying our opinion, we draw attention to Note 1 of the financial statements.

### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006 and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Signature:

Name: Ian Winsor FAIA  
Address: 20 Vespasian Way, Dorchester, Dorset DT1 2RD  
Date:

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
<b>Incoming Resources</b>	Notes				
Income from:					
Voluntary income	2	£90,410	£0	£90,410	£91,842
Charitable activities	4	£7,631	£0	£7,631	£2,956
Investment		£0	£0	£0	£0
<b>Total</b>		<b>£98,041</b>	<b>£0</b>	<b>£98,041</b>	<b>£94,798</b>
<b>Resources expended</b>					
Charitable activities	5	£109,672	£0	£109,672	£99,107
Governance Cost	5	£2,522	£0	£2,522	£2,166
<b>Total Resources expended</b>		<b>£112,194</b>	<b>£0</b>	<b>£112,194</b>	<b>£101,273</b>
Net movements in funds		(£14,153)	£0	(£14,153)	(£6,475)
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>	8	<b>£71,587</b>	<b>£0</b>	<b>£71,587</b>	<b>£78,062</b>
<b>Total funds carried forward</b>	8	<b>£57,434</b>	<b>£0</b>	<b>£57,434</b>	<b>£71,587</b>

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2024

		Unrestricted Funds	Restricted Funds	This Year	Prior Year
<b>Cash at bank and in hand</b>					
Lloyds TSB		£58,231	£0	£58,231	£77,149
Petty Cash		£17	£0	£17	£17
		<b>£58,248</b>	<b>£0</b>	<b>£58,248</b>	<b>£77,166</b>
<b>Creditors</b>					
Amounts falling due within					
one year	7	£814	£0	£814	£5,579
<b>Net current assets</b>		<b>£57,434</b>	<b>£0</b>	<b>£57,434</b>	<b>£71,587</b>
<b>Net assets</b>		<b>£57,434</b>	<b>£0</b>	<b>£57,434</b>	<b>£71,587</b>
<b>The funds of the charity</b>					
<b>Unrestricted funds</b>	8	£57,434	£0	£57,434	£71,587
<b>Restricted funds</b>	8	£0	£0	£0	£0
<b>Total charity funds</b>		<b>£57,434</b>	<b>£0</b>	<b>£57,434</b>	<b>£71,587</b>

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024

---

### 1 Accounting policies

#### (a) Accounting Convention

The accounts are prepared under the historic cost convention and are in accordance with applicable UK accounting standards, the Charities SORP (FRS102) "Accounting and Reporting by Charities" and the Charities Act 2011.

#### (b) Company Status

Dorchester Opportunity Preschool Group Ltd is a company limited by guarantee. In the event of the organisation being wound up, the liability in respect of the guarantee is limited to £10 per member of the company. The Executive committee is currently seeking alternative sources of funding to ensure that the group can continue after the next academic year. However, if this is not successful, the future of the group is uncertain.

#### (c) Incoming Resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty and includes any recoverable tax.

#### (d) Resources Expended

All expenditure is accounted for on the accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure. Irrecoverable value added tax is included in the cost of those items which it relates.

#### (e) Fund Accounting

The charity may maintain the following funds:

- (i) **Unrestricted Income Funds** expendable at the discretion of the Executive Committee in accordance of the charitable objects
- (ii) **Restricted Income Funds** donated for a specific purpose by the donor which must be applied for that purpose

#### (f) Taxation

Dorchester Opportunity Preschool Group Ltd is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024 (CONTINUED)

2	Voluntary Income	Unrestricted Funds	Restricted Funds	Total Funds 2024	Prior Year
	<b>Donations</b>				
	Donations & gifts	£8,995	£0	£8,995	£21,959
	<b>Grants</b>				
	Grants – Other agencies	£81,415	£0	£81,415	£69,883
		<u>£90,410</u>	<u>£0</u>	<u>£90,410</u>	<u>£91,842</u>

### 3 Included within Grants – other agencies (above)

	2024	2023
DCC – early years & special education needs funding	<u>£62,378</u>	<u>£66,382</u>

4	Incoming resources from charitable activities	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Session contributions	£7,108	£0	£7,108	£2,574
	General fund-raising	£138	£0	£138	£34
	Miscellaneous	£385	£0	£385	£348
		<u>£7,631</u>	<u>£0</u>	<u>£7,631</u>	<u>£2,956</u>

5	Total resources expended	Charitable activity	Governance Admin & Support	Restricted	Total funds 2024
	<b>Direct cost</b>				
	Employment cost (Note 6)	£90,604			£90,604
	Transport	£3,032			£3,032
	Training	£140			£140
	Equipment and consumables	£281			£281
	Office	£1,791			£1,791
	Insurance	£0	£1,592		£1,592
	Rent	£11,367			£11,367
	Miscellaneous	£1,587			£1,587
	Property maintenance	£870			£870
	Accounts and bookkeeping	£0	£930		£930
		<u>£109,672</u>	<u>£2,522</u>	<u>£0</u>	<u>£112,194</u>

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024 (CONTINUED)

### 6 Employment Cost

The aggregate payroll costs of these persons were as follows

	<b>2024</b>
Wages & Salaries	£85,562
Social security	£6,839
Employer pension	£802
Employment allowance	(£2,599)
	<u>£90,604</u>

### 7 Creditors: Amounts falling due within one year

Creditors and accrued income	<u>£814</u>	<u>£5579</u>
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### 8 Analysis of funds

	As at 1 <sup>st</sup> April 2023	Incoming resource	Resources expended	As at 31 <sup>st</sup> March 2024
Unrestricted funds	£71,587	£98,041	(£112,194)	£57,434
Restricted Funds	£0	£0	(£0)	£0
	<u>£71,587</u>	<u>£98,041</u>	<u>(£112,194)</u>	<u>£57,434</u>

**DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**

England & Wales - Charity number 1147030

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# Accounts

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**Registered Charity: 1147030**  
**Company Number: 07775635**

**DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**  
**REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023**

# **DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**

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# **DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**

## **REPORT OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2023**

---

The executive committee presents its report and the accounts of the Dorchester Opportunity Preschool Group Ltd for the year ended 31st March 2023. The accounts have been prepared in accordance with the accounting policies set out on pages 7 and 8 and comply with the trust deed, applicable law, and the Statement of Recommended Practice "Accounting and Reporting by Charities" (revised 2011)

### **Structure, Governance and Management**

Dorchester Opportunity Preschool Group Ltd is an association established under a trust deed on the 15th September 2011. The organisation was registered with the Charity Commission (Charity no 1147030) on the 26th April 2012 and Companies House (Company no 07775635) on the 15<sup>th</sup> September 2011.

The officers and trustee members who served during the year are stated on page 1. All officers and trustee members gave their time freely and receive no remuneration.

### **Members' Liability**

Each member of the charitable company undertakes to contribute to the assets of the Company in the event of its being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they cease to be a member.

### **Objectives and Activities**

The objectives of the charity are to provide pre-school education for young children with disabilities and additional needs and offer support for their families. The charity operates from the Prince of Wales Pre-School Centre where our experienced team offers high quality learning opportunities for children from all over South & West Dorset. In the last academic year the Dorchester Opportunity Preschool Group Ltd accommodated 17 children, aged between 2 & 5.

All the staff, volunteers and Trustees involved in the group continue to strive to ensure that all the children who attend receive the best education possible. We are seeing an increase in the number of referrals of children who have more complex needs and have a waiting list of children awaiting a place.

We maintain our close links with our colleagues in other agencies and mainstream playgroups and offer an inclusive provision according to each child's needs.

The Executive Committee confirms that reference has been made to the Charities Commission general guidance on public benefits when reviewing the charity's aims and objectives and in planning future activities and setting its donation making policy for the year.

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## REPORTS OF THE EXECUTIVE COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

### Achievements and Performance

Total Incoming resources for the year were £94,798 (2022 £71,372). The net movement of funds for the year resulted in a deficit of £6,475 (2022 £21,522 Deficit). The Committee have approved total expenditure for the year of £101,273 (2022 £92,894).

### Financial Review and Reserves

The charity receives income through grants, fees and donations and various fundraising activities. All income received is unrestricted apart from the Children in Need Grant, which is a restricted reserve. Total funds at 31st March 2023 amounted to £71,587 (2022 £78,062). The Executive committee is always active in seeking alternative sources of funding to ensure that the group can continue to future academic years. This is becoming ever more difficult with more competing looking to share in a finite pot. It is a reality that this activity is essential to ensure the future of the group. A degree of uncertainty for the future is inevitable.

### Statement of Executive Committee Responsibilities

The Executive Committee are responsible for preparing the report of the Executive Committee and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales require the Executive Committee to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Executive Committee is required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any 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 charity will continue in operational existence.

The Executive Committee is responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable it to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provision of the trust deed. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Executive Committee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the Executive Committee on .....

And signed on its behalf by .....

# **DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**

## **INDEPENDENT EXAMINERS REPORT TO THE EXECUTIVE COMMITTEE**

---

I report on the accounts of the Dorchester Opportunity Preschool Group Ltd for the year ended 31<sup>st</sup> March 2023, which are set out on pages 5 to 9.

### **Respective responsibilities of Executive Committee and Independent Examiner**

The Executive Committee is responsible for the preparation of the accounts. The Executive Committee consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charities Commission under 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes review of the accounting records kept by the charity and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

### **Emphasis of Matter**

Without qualifying our opinion, we draw attention to Note 1 of the financial statements.

### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006 and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Signature:

Name: Ian Winsor FAIA

Address: 20 Vespasian Way, Dorchester, Dorset DT1 2RD

Date:

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023

		Unrestricted Funds	Restrict ed Funds	Total Funds 2023	Total Funds 2022
<b>Incoming Resources</b>	Notes				
Income from:					
Voluntary income	2	£91,842	£0	£91,842	£69,518
Charitable activities	4	£2,956	£0	£2,946	£1,854
Investment		£0	£0	£0	£0
<b>Total</b>		<b>£94,798</b>	<b>£0</b>	<b>£94,798</b>	<b>£71,372</b>
<b>Resources expended</b>					
Charitable activities	5	£71,946	£27,161	£99,107	£89,765
Governance Cost		£2,166	£0	£2,166	£3,129
<b>Total Resources expended</b>		<b>£74,112</b>	<b>£27,161</b>	<b>£101,273</b>	<b>£92,894</b>
Net movements in funds		20,686	(£27,161)	(£6,475)	(£21,522)
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>	9	<b>£50,901</b>	<b>£27,161</b>	<b>£78,062</b>	<b>£99,584</b>
<b>Total funds carried forward</b>	9	<b>£71,587</b>	<b>£0</b>	<b>£71,587</b>	<b>£78,062</b>

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2023

		Unrestricted Funds	Restrict ed Funds	This Year	Prior Year
<b>Current Assets</b>	Notes				
Debtors & Prepayments		£0	£0	£0	£0
<b>Cash at bank and in hand</b>					
Nationwide Building Society		£0	£0	£0	£0
Lloyds TSB		£77,149	£0	£77,149	£78,770
Petty Cash		£17	£0	£17	£183
		<b>£77,166</b>	<b>£0</b>	<b>£77,166</b>	<b>£78,953</b>
<b>Creditors amounts falling</b>					
due within one year	8	£5,579	£0	£5,579	£891
<b>Net current assets</b>		<b>£71,587</b>	<b>£0</b>	<b>£71,587</b>	<b>£78,062</b>
<b>Net assets</b>		<b>£71,587</b>	<b>£0</b>	<b>£71,587</b>	<b>£78,062</b>
<b>The funds of the charity</b>					
<b>Unrestricted funds</b>	9	£71,587	£0	£71,587	£50,901
<b>Restricted funds</b>	9	£0	£0	£0	£27,161
<b>Total charity funds</b>		<b>£71,587</b>	<b>£0</b>	<b>£71,587</b>	<b>£78,062</b>

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023

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### 1 Accounting policies

#### (a) Accounting Convention

The accounts are prepared under the historic cost convention and are in accordance with applicable UK accounting standards, the Charities SORP (FRS102) "Accounting and Reporting by Charities" and the Charities Act 2011.

#### (b) Company Status

Dorchester Opportunity Preschool Group Ltd is a company limited by guarantee. In the event of the organisation being wound up, the liability in respect of the guarantee is limited to £10 per member of the company. The Executive committee is currently seeking alternative sources of funding to ensure that the group can continue after the next academic year. However, if this is not successful, the future of the group is uncertain.

#### (c) Incoming Resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty and includes any recoverable tax.

#### (d) Resources Expended

All expenditure is accounted for on the accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure. Irrecoverable value added tax is included in the cost of those items which it relates.

#### (e) Fund Accounting

The charity may maintain the following funds:

(i) **Unrestricted Income Funds** expendable at the discretion of the Executive Committee in accordance of the charitable objects

(ii) **Restricted Income Funds** donated for a specific purpose by the donor which must be applied for that purpose

#### (f) Taxation

Dorchester Opportunity Preschool Group Ltd is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023 (CONTINUED)i

2	Voluntary Income	Unrestricted Funds	Restricted Funds	Total Funds 2023	Prior Year
	<b>Donations</b>				
	Donations & gifts	£21,959	£0	£21,959	£1,933
	<b>Grants</b>				
	Grants – Other agencies	£69,883	£0	£69,883	£67,585
		<u>£91,842</u>	<u>£0</u>	<u>£91,842</u>	<u>£69,518</u>

### 3 Included within Grants – other agencies (above)

	2023	2022
DCC – early years & special education needs funding	<u>£66,382</u>	<u>£61,084</u>

4	Incoming resources from charitable activities	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Session contributions	£2,574	£0	£2,574	£1333
	General fund-raising	£34	£0	£34	£319
	Miscellaneous	£348	£0	£348	£202
		<u>£2,956</u>	<u>£0</u>	<u>£2,956</u>	<u>£1,854</u>

5	Total resources expended	Charitable activity	Governance Admin & Support	Restricted	Total funds 2023
	<b>Direct cost</b>				
	Employment cost	£54,788		£27,161	£81,949
	Transport	£3,097			£3,097
	Training	£902			£902
	Equipment and consumables	£362			£362
	Office	£2,046			£2,046
	Insurance	£0	£1,427		£1,427
	Rent	£8,987			£8,987
	Miscellaneous	£1,643			£1,643
	Property maintenance	£121			£121
	Accounts and bookkeeping	£0	£739		£739
		<u>£71,946</u>	<u>£2,166</u>	<u>£27,161</u>	<u>£101,273</u>

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2023 (CONTINUED)

	<b>2023</b>
<b>6 Trustees remuneration and expenses</b>	<b><u>£0</u></b>

### 7 Employee's remuneration

The aggregate payroll costs of these persons were as follows	<b>2023</b>
Wages & Salaries	£78,552
Social security	£4,748
Employer pension	£655
Employment allowance	(£2,006)
Staff expenses	£0
	<u>£81,949</u>

### 8 Creditors: Amounts falling due within one year

Creditors and accrued income	<u>£5579</u>	<u>£891</u>
------------------------------	--------------	-------------

<b>9 Analysis of funds</b>	<b>As at 1<sup>st</sup> April 2022</b>	<b>Incoming resource</b>	<b>Resources expended</b>	<b>As at 31<sup>st</sup> March 2023</b>
Unrestricted funds	£50,901	£94,798	(£74,112)	£71,587
Restricted Funds (1)	£26,828	£0	(£26,828)	£0
Children in Need (2)	£333	£0	(£333)	£0
	<u>£78,062</u>	<u>£94,798</u>	<u>(£101,273)</u>	<u>£71,587</u>

**DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**

England & Wales - Charity number 1147030

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# Accounts

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Registered Charity: 1147030

**Company Number: 07775635**

**DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**  
**REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022**

# **DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**

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# **DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Charity Name</b>	<b>Dorchester Opportunity Preschool Group Ltd</b>
<b>Charity Registration Number</b>	<b>1147030</b>
<b>Company Number</b>	<b>07775635</b>
<b>Principal Office</b>	<b>Prince of Wales Pre-School Centre Maiden Castle Dorchester Dorset DT1 2HH</b>
<b>Executive Committee</b>	
<b>Officers</b>	<b>Co-Chairpersons</b>
	<b>Teresa James Jane Pryce</b>
	<b>Secretary</b>
	<b>Teresa James</b>
<b>Other Trustees/Directors</b>	<b>Angela Jay Janice Young</b>
<b>Bank</b>	<b>Lloyds Bank PLC 1/2 High West Street Dorchester DT1 1UG</b>
<b>Independent Examiner</b>	<b>Ian Winsor FAIA</b>

# **DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**

## **REPORT OF EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2022**

---

The executive committee presents its report and the accounts of the Dorchester Opportunity Preschool Group Ltd for the year ended 31st March 2022. The accounts have been prepared in accordance with the accounting policies set out on pages 7 and 8 and comply with the trust deed, applicable law, and the Statement of Recommended Practice "Accounting and Reporting by Charities" (revised 2011)

### **Structure, Governance and Management**

Dorchester Opportunity Preschool Group Ltd is an association established under a trust deed on the 15th September 2011. The organisation was registered with the Charity Commission (Charity no 1147030) on the 26th April 2012 and Companies House (Company no 07775635) on the 15<sup>th</sup> September 2011.

The officers and trustee members who served during the year are stated on page 1. All officers and trustee members gave their time freely and receive no remuneration.

### **Members' Liability**

Each member of the charitable company undertakes to contribute to the assets of the Company in the event of its being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they cease to be a member.

### **Objectives and Activities**

The objectives of the charity are to provide pre-school education for young children with disabilities and additional needs and offer support for their families. The charity operates from the Prince of Wales Pre-School Centre where our experienced team offers high quality learning opportunities for children from all over South & West Dorset. In the last academic year the Dorchester Opportunity Preschool Group Ltd accommodated 26 children, aged between 2 & 5.

All the staff, volunteers and Trustees involved in the group continue to ensure that all the children who attend receive the best education possible.

Immediately following the lockdowns the referral rate slowed but over the year we saw a steady increase in the number of referrals as services returned to pre pandemic working and the negative effects of lockdown on child development became more evident. This underlines the need for a provision like ours which provides early support and intervention for children who have additional needs until they reach school age. The Trustees continue to seek the financial support needed to maintain this group from the Dorset Council and grant making Trusts as well as from local fundraising

The Executive Committee confirms that reference has been made to the Charities Commission

general guidance on public benefits when reviewing the charity's aims and objectives and in planning future activities and setting its donation making policy for the year.

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## REPORT OF EXECUTIVE COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

### Achievements and Performance

Total Incoming resources for the year were £71,372 (2021 £111,312). The net movement of funds for the year resulted in a deficit of £21,522 (2021 £12,101 surplus). The Committee have approved total expenditure of £92,894 (2021 £99,211).

### Financial Review and Reserves

The charity receives income through grants, fees and donations and various fundraising activities. All income received is unrestricted apart from the Children in Need Grant, which is a restricted reserve. Total funds at 31st March 2022 amounted to £78,062 (2021 £99,584). The Executive committee is always active in seeking alternative sources of funding to ensure that the group can continue to future academic years. This is becoming ever harder with more organisations looking to share in a finite pot. It is a reality that this activity is essential to ensure the future of the group. A degree of uncertainty for the future is inevitable.

### Statement of Executive Committee Responsibilities

The Executive Committee are responsible for preparing the report of the Executive Committee and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales require the Executive Committee to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Executive Committee is required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any 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 charity will continue in operational existence.

The Executive Committee is responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable it to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provision of the trust deed. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Executive Committee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the Executive Committee on 2nd November 2022

And signed on its behalf by T. James Jane Pyce

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## INDEPENDENT EXAMINERS REPORT TO THE EXECUTIVE COMMITTEE

---

I report on the accounts of the Dorchester Opportunity Preschool Group Ltd for the year ended 31<sup>st</sup> March 2022, which are set out on pages 5 to 11.

### Respective responsibilities of Executive Committee and Independent Examiner

The Executive Committee is responsible for the preparation of the accounts. The Executive Committee consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charities Commission under 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes review of the accounting records kept by the charity and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

### Emphasis of Matter

Without qualifying our opinion, we draw attention to Note 1 of the financial statements.

### Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006 and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Signature:



Name: Ian Winsor FAIA

Address: 20 Vespasian Way, Dorchester, Dorset DT1 2RD

Date:

2-11-2022

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022

		Unrestricted Funds	Restrictive Funds	Total Funds 2022	Total Funds 2021
<b>Incoming Resources</b>	<b>Notes</b>				
<b>Income from:</b>					
Voluntary income	2	£67,268	£2,250	£69,518	£109,590
Charitable activities	4	£1,854	£0	£1,854	£1,696
Investment		£0	£0	£0	£26
<b>Total</b>		<b>£69,122</b>	<b>£2,250</b>	<b>£71,372</b>	<b>£111,312</b>
<b>Resources expended</b>					
Charitable activities	5	£87,515	£2,250	£89,765	£96,958
Governance Cost		£3,129	£0	£3,129	£2,253
<b>Total Resources expended</b>		<b>£90,644</b>	<b>£2,250</b>	<b>£92,894</b>	<b>£99,211</b>
Net movements in funds		(£21,522)	£0	(£21,522)	£12,101
<b>Reconciliation of funds</b>					
Total funds brought forward	10	£72,423	£27,161	£99,584	£87,483
Total funds carried forward	10	£50,901	£27,161	£78,062	£99,584

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2022

		Unrestricted Funds	Restrict ed Funds	This Year	Prior Year
<b>Current Assets</b>	<b>Notes</b>				
Debtors & Prepayments	8	£0	£0	£0	£2,213
<b>Cash at bank and in hand</b>					
Nationwide Building Society		£0	£0	£0	£26,828
Lloyds TSB		£51,609	£27,161	£78,770	£75,815
Petty Cash		£183	£0	£183	£37
		<b>£51,792</b>	<b>£27,161</b>	<b>£78,953</b>	<b>£104,893</b>
<b>Creditors amounts falling</b>					
due within one year	9	£891	£0	£891	£5,309
<b>Net current assets</b>		<b>£50,901</b>	<b>£27,161</b>	<b>£78,062</b>	<b>£99,584</b>
<b>Net assets</b>		<b>£50,901</b>	<b>£27,161</b>	<b>£78,062</b>	<b>£99,584</b>
<b>The funds of the charity</b>					
<b>Unrestricted funds</b>	10	<b>£50,901</b>	<b>£0</b>	<b>£50,901</b>	<b>£72,423</b>
<b>Restricted funds</b>	10	<b>£0</b>	<b>£27,161</b>	<b>£27,161</b>	<b>£27,161</b>
<b>Total charity funds</b>		<b>£50,901</b>	<b>£27,161</b>	<b>£78,062</b>	<b>£99,584</b>

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022

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### 1 Accounting policies

#### (a) Accounting Convention

The accounts are prepared under the historic cost convention and are in accordance with applicable UK accounting standards, the Charities SORP (FRS102) "Accounting and Reporting by Charities" and the Charities Act 2011.

#### (b) Company Status

Dorchester Opportunity Preschool Group Ltd is a company limited by guarantee. In the event of the organisation being wound up, the liability in respect of the guarantee is limited to £10 per member of the company. The Executive committee is currently seeking alternative sources of funding to ensure that the group can continue after the next academic year. However, if this is not successful, the future of the group is uncertain.

#### (c) Incoming Resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty and includes any recoverable tax.

#### (d) Resources Expended

All expenditure is accounted for on the accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure. Irrecoverable value added tax is included in the cost of those items which it relates.

#### (e) Fund Accounting

The charity may maintain the following funds:

- (i) Unrestricted Income Funds expendable at the discretion of the Executive Committee in accordance of the charitable objects
- (ii) Restricted Income Funds donated for a specific purpose by the donor which must be applied for that purpose

#### (f) Taxation

Dorchester Opportunity Preschool Group Ltd is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022 (CONTINUED)

2	Voluntary Income	Unrestricted Funds	Restricted Funds	Total Funds 2022	Prior Year
	Donations				
	Donations & gifts	£1,933	£0	£1,933	£25,889
	Grants				
	Grants – Other agencies	£65,335	£2,250	£67,585	£83,701
		<u>£67,268</u>	<u>£2,250</u>	<u>£69,518</u>	<u>£109,590</u>

### 3 Included within Grants – other agencies (above)

	2022	2021
DCC – early years & special education needs funding	<u>£61,084</u>	<u>£64,230</u>

4	Incoming resources from charitable activities	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Session contributions	£1333	£0	£1333	£862
	General fund-raising	£319	£0	£319	£225
	Miscellaneous	£202	£0	£202	£609
		<u>£1,854</u>	<u>£0</u>	<u>£1,854</u>	<u>£1,696</u>

5	Total resources expended	Charitable activity	Governance Admin & Support	Restricted	Total funds 2022
	Direct cost				
	Employment cost	£71,360		£2,250	£73,610
	Transport	£2,353			£2,353
	Training	£295			£295
	Equipment and consumables	£107			£107
	Office	£880			£880
	Insurance	£0	£1,257		£1,257
	Rent	£10,874			£10,874
	Miscellaneous	£1,322			£1,322
	Property maintenance	£324			£324
	Accounts and bookkeeping	£0	£1,872		£1,872
		<u>£87,515</u>	<u>£3,129</u>	<u>£2,250</u>	<u>£92,894</u>

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022 (CONTINUED)

<b>6</b>	Trustees remuneration and expenses	£0	<b>2022</b>		
<b>7</b>	Employee's remuneration				
	The aggregate payroll costs of these persons were as follows		<b>2022</b>		
	Wages & Salaries		£69,153		
	Social security		£6,107		
	Employer pension		£736		
	Employment allowance		(£2,386)		
	Staff expenses		£0		
			<u>£73,610</u>		
<b>8</b>	Debtors	<b>2022</b>	<b>2021</b>		
	Trade debtors	£0	£2,213		
	Prepayments and accrued income	£0	£0		
	Total debtors, prepayments, and accrued income	<u>£0</u>	<u>£2,213</u>		
<b>9</b>	Creditors: Amounts falling due within one year				
	Creditors and accrued income	<u>£891</u>	<u>£5,309</u>		
<b>10</b>	Analysis of funds	<b>As at 1<sup>st</sup> April</b>	<b>Incoming</b>	<b>Resources</b>	<b>As at 31<sup>st</sup></b>
		<b>2021</b>	<b>resource</b>	<b>expended</b>	<b>March 2022</b>
	Unrestricted funds	£72,423	£69,122	£(90,644)	£50,901
	Restricted Funds (1)	£26,828	£2,250	£(2,250)	£26,828
	Children in Need (2)	£333	£0	£0	£333
		<u>£99,584</u>	<u>£71,372</u>	<u>£(92,894)</u>	<u>£78,062</u>

**DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**

England & Wales - Charity number 1147030

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# Accounts

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**Registered Charity: 1147030**  
**Company Number: 07775635**

**DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**  
**REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021**

# **DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**

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<b>Report of Executive Committee</b>	<b>2-3</b>
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# **DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD**

## **REPORT OF THE EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31 MARCH 2021**

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The executive committee presents its report and the accounts of the Dorchester Opportunity Preschool Group Ltd for the year ended 31st March 2021. The accounts have been prepared in accordance with the accounting policies set out on pages 7 and 8 and comply with the trust deed, applicable law, and the Statement of Recommended Practice "Accounting and Reporting by Charities" (revised 2011)

### **Structure, Governance and Management**

Dorchester Opportunity Preschool Group Ltd is an association established under a trust deed on the 15th September 2011. The organisation was registered with the Charity Commission (Charity no 1147030) on the 26th April 2012 and Companies House (Company no 07775635) on the 15<sup>th</sup> September 2011.

The officers and trustee members who served during the year are stated on page 1. All officers and trustee members gave their time freely and receive no remuneration.

### **Members' Liability**

Each member of the charitable company undertakes to contribute to the assets of the Company in the event of its being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they cease to be a member.

### **Objectives and Activities**

The objectives of the charity are to provide pre-school education for young children with disabilities and additional needs and offer support for their families. The charity operates from the Prince of Wales Pre-School Centre where our experienced team offers high quality learning opportunities for children from all over South & West Dorset. In the last academic year the Dorchester Opportunity Preschool Group Ltd accommodated 27 children, aged between 2 & 5.

All the staff, volunteers and Trustees involved in the group continue to ensure that all the children who attend receive the best education possible. We have been recognised as an outstanding provider in our previous two Ofsted inspections and are committed to maintaining this high standard.

We continue to keep strong links with our colleagues in health, education, social services and other voluntary groups in order to provide as integrated an early years' service as possible. This network has been especially important during the pandemic where we have all had to adjust to the uncertainty and disruption it has caused. We are very grateful to our staff for the way they have adapted to working during these challenging times to continue to support and provide a service to the children and families who attend the Group

The Executive Committee confirms that reference has been made to the Charities Commission general guidance on public benefits when reviewing the charity's aims and objectives and in planning future activities and setting its donation making policy for the year.

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## REPORTS OF THE EXECUTIVE COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### Achievements and Performance

Total Incoming resources for the year were £111,312 (2020 £76,378). The net movement of funds for the year resulted in a surplus of £12,101 (2020 £29,655 deficit). The Committee have approved total expenditure of £99,211 (2020 £106,033).

### Financial Review and Reserves

The charity receives income through grants, fees and donations and various fundraising activities. All income received is unrestricted apart from the Children in Need Grant, which is a restricted reserve. Total funds at 31st March 2021 amounted to £99,584 (2020 £87,483). The Executive committee is always active in seeking alternative sources of funding to ensure that the group can continue to future academic years. This is becoming ever harder with more organisations looking to share in a finite pot. It is a reality that this activity is essential to ensure the future of the group. A degree of uncertainty for the future is inevitable.

### Statement of Executive Committee Responsibilities

The Executive Committee are responsible for preparing the report of the Executive Committee and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales require the Executive Committee to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Executive Committee is required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any 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 charity will continue in operational existence.

The Executive Committee is responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable it to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Report) Regulations 2008 and the provision of the trust deed. It is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Executive Committee is responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the Executive Committee on 12<sup>th</sup> April 2022

And signed on its behalf by

*Tess James*

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## INDEPENDENT EXAMINERS REPORT TO THE EXECUTIVE COMMITTEE

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I report on the accounts of the Dorchester Opportunity Preschool Group Ltd for the year ended 31<sup>st</sup> March 2021, which are set out on pages 5 to 11.

### **Respective responsibilities of Executive Committee and Independent Examiner**

The Executive Committee is responsible for the preparation of the accounts. The Executive Committee consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charities Commission under 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes review of the accounting records kept by the charity and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

### **Emphasis of Matter**

Without qualifying our opinion, we draw attention to Note 1 of the financial statements.

### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006 and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Signature: *Ian Winsor*

Name: Ian Winsor FAIA

Address: 20 Vespasian Way, Dorchester, Dorset DT1 2RD

Date: 9<sup>th</sup> April 2022

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
<b>Incoming Resources</b>					
Income from:					
Donations and Legacies	2	£102,090	£7,500	£109,590	£71,599
Charitable activities	4	£1,696	£0	£1,696	£4,752
Investment		£0	£26	£26	£27
<b>Total</b>		<b>£103,786</b>	<b>£7,526</b>	<b>£111,312</b>	<b>£76,378</b>
<b>Resources expended</b>					
Charitable activities	5	£89,458	£7,500	£96,958	£106,033
Governance Cost		£2,253	£0	£2,253	£0
<b>Total Resources expended</b>		<b>£91,711</b>	<b>£7,500</b>	<b>£99,211</b>	<b>£106,033</b>
Net movements in funds		£12,075	£26	£12,101	(£29,655)
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>	10	<b>£60,348</b>	<b>£27,135</b>	<b>£87,483</b>	<b>£117,138</b>
<b>Total funds carried forward</b>	10	<b>£72,423</b>	<b>£27,161</b>	<b>£99,584</b>	<b>£87,483</b>

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2021

	Notes	Unrestricted Funds	Restricted Funds	This Year	Prior Year
<b>Current Assets</b>					
Debtors & Prepayments	8	£2,213	£0	£2,213	£1,048
<b>Cash at bank and in hand</b>					
Nationwide Building Society		£0	£26,828	£26,828	£26,802
Lloyds TSB		£75,482	£333	£75,815	£65,344
Petty Cash		£37	£0	£37	£39
		<b>£77,732</b>	<b>£27,161</b>	<b>£104,893</b>	<b>£93,233</b>
<b>Creditors amounts falling due within one year</b>	9	<b>£5,309</b>	<b>£0</b>	<b>£5,309</b>	<b>£5,750</b>
<b>Net current assets</b>		<b>£72,423</b>	<b>£27,161</b>	<b>£99,584</b>	<b>£87,483</b>
<b>Net assets</b>		<b>£72,423</b>	<b>£27,161</b>	<b>£99,584</b>	<b>£87,483</b>
<b>The funds of the charity</b>					
<b>Unrestricted funds</b>	10	<b>£72,423</b>	<b>£0</b>	<b>£72,423</b>	<b>£60,348</b>
<b>Restricted funds</b>	10	<b>£0</b>	<b>£27,161</b>	<b>£27,161</b>	<b>£27,135</b>
<b>Total charity funds</b>		<b>£72,423</b>	<b>£27,161</b>	<b>£99,584</b>	<b>£87,483</b>

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021

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### 1 Accounting policies

#### (a) Accounting Convention

The accounts are prepared under the historic cost convention and are in accordance with applicable UK accounting standards, the Charities SORP (FRS102) "Accounting and Reporting by Charities" and the Charities Act 2011.

#### (b) Company Status

Dorchester Opportunity Preschool Group Ltd is a company limited by guarantee. In the event of the organisation being wound up, the liability in respect of the guarantee is limited to £10 per member of the company. The Executive committee is currently seeking alternative sources of funding to ensure that the group can continue after the next academic year. However, if this is not successful, the future of the group is uncertain.

#### (c) Incoming Resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty and includes any recoverable tax.

#### (d) Resources Expended

All expenditure is accounted for on the accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure. Irrecoverable value added tax is included in the cost of those items which it relates.

#### (e) Fund Accounting

The charity may maintain the following funds:

- (i) **Unrestricted Income Funds** expendable at the discretion of the Executive Committee in accordance of the charitable objects
- (ii) **Restricted Income Funds** donated for a specific purpose by the donor which must be applied for that purpose

#### (f) Taxation

Dorchester Opportunity Preschool Group Ltd is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021 (CONTINUED)

2	Voluntary Income	Unrestricted Funds	Restricted Funds	Total Funds 2021	Prior Year
	<b>Donations</b>				
	Donations & gifts	£22,889	£3,000	£25,889	£7,632
	<b>Grants</b>				
	Grants – Other agencies	£79,201	£4,500	£83,701	£63,967
		<b>£102,090</b>	<b>£7,500</b>	<b>£109,590</b>	<b>£71,599</b>

### 3 Included within Grants – other agencies (above)

DCC – early years & special education needs funding	£64,230
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4	Incoming resources from charitable activities	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Session contributions	£862	£0	£862	£1,625
	General fund-raising	£225	£0	£225	£2,722
	Miscellaneous	£609	£0	£609	£405
		<b>£1,696</b>	<b>£0</b>	<b>£1,696</b>	<b>£4,752</b>

5	Total resources expended	Charitable activity	Governance Admin & Support	Restricted	Total funds 2021
	<b>Direct cost</b>				
	Employment cost	£74,370		£7,500	£81,870
	Transport	£2,470			£2,470
	Training	£171			£171
	Equipment and consumables	£526			£526
	Office	£940			£940
	Insurance	£0	£1,184		£1,184
	Rent	£7,525			£7,525
	Speech and language therapy	£0			£0
	Music sessions	£0			£0
	Miscellaneous	£1,729			£1,729
	Property maintenance	£1,727			£1,727
	Accounts and bookkeeping	£0	£1,069		£1,069
		<b>£89,458</b>	<b>£2,253</b>	<b>£7,500</b>	<b>£99,211</b>

# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2021 (CONTINUED)

6 Trustees remuneration and expenses 2021  
£0

7 Employee's remuneration

The aggregate payroll costs of these persons were as follows

	2021
Wages & Salaries	£76,712
Social security	£6,673
Employer pension	£850
Employment allowance	(£2,365)
Staff expenses	£0
	£81,870

8 Debtors	2021	2020
Trade debtors	£2,213	£294
Prepayments and accrued income	£0	£754
<b>Total debtors, prepayments, and accrued income</b>	<b>£2,213</b>	<b>£1048</b>

9 Creditors: Amounts falling due within one year

Creditors and accrued income	£5,309	£5,750
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10 Analysis of funds	As at 1 <sup>st</sup> April 2020	Incoming resource	Resources expended	As at 31 <sup>st</sup> March 2021
Unrestricted funds	£60,348	£103,786	£91,711	£72,423
Restricted Funds (1)	£26,802	£4526	£4,500	£26,828
Children in Need (2)	£333	£3000	£3,000	£333
	£87,483	£111,312	£99,211	£99,584