

Registered Charity: 1147030
Company Number: 07775635

DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD
REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021

DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

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DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

LEGAL AND ADMINISTRATIVE INFORMATION

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 Angela Jay
Janice Young

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 2021

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 15th 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

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

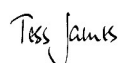
The Executive Committee are responsible for preparing the report of the Executive Committee and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales require the Executive Committee to prepare financial 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 12th April 2022

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 31st 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: 9th April 2022

DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Incoming Resources	Notes				
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
Total		£103,786	£7,526	£111,312	£76,378
Resources expended					
Charitable activities	5	£89,458	£7,500	£96,958	£106,033
Governance Cost		£2,253	£0	£2,253	£0
Total Resources expended		£91,711	£7,500	£99,211	£106,033
Net movements in funds		£12,075	£26	£12,101	(£29,655)
Reconciliation of funds					
Total funds brought forward	10	£60,348	£27,135	£87,483	£117,138
Total funds carried forward	10	£72,423	£27,161	£99,584	£87,483

DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

BALANCE SHEET AS AT 31st MARCH 2021

		Unrestricted Funds	Restricted Funds	This Year	Prior Year
Current Assets	Notes				
Debtors & Prepayments	8	£2,213	£0	£2,213	£1,048
Cash at bank and in hand					
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
		£77,732	£27,161	£104,893	£93,233
Creditors amounts falling due within one year	9	£5,309	£0	£5,309	£5,750
Net current assets		£72,423	£27,161	£99,584	£87,483
Net assets		£72,423	£27,161	£99,584	£87,483
The funds of the charity					
Unrestricted funds	10	£72,423	£0	£72,423	£60,348
Restricted funds	10	£0	£27,161	£27,161	£27,135
Total charity funds		£72,423	£27,161	£99,584	£87,483

DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021

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 31st MARCH 2021 (CONTINUED)

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

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
		£1,696	£0	£1,696	£4,752

5	Total resources expended	Charitable activity	Governance Admin & Support	Restricted	Total funds 2021
	Direct cost				
	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
		£89,458	£2,253	£7,500	£99,211

DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st 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
	Total debtors, prepayments, and accrued income	£2,213	£1048

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 1st April 2020	Incoming resource	Resources expended	As at 31st 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