

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**

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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 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

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### 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 Pryce

# **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 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	Restrict ed Funds	Total Funds 2022	Total Funds 2021
<b>Incoming Resources</b>	<b>Notes</b>				
Income from:					
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
		£51,792	£27,161	£78,953	£104,893
<b>Creditors amounts falling due within one year</b>	<b>9</b>	<b>£891</b>	<b>£0</b>	<b>£891</b>	<b>£5,309</b>
<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>	<b>10</b>	<b>£50,901</b>	<b>£0</b>	<b>£50,901</b>	<b>£72,423</b>
<b>Restricted funds</b>	<b>10</b>	<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)

6 Trustees remuneration and expenses £0 2022

### 7 Employee's remuneration

The aggregate payroll costs of these persons were as follows

	2022
Wages & Salaries	£69,153
Social security	£6,107
Employer pension	£736
Employment allowance	(£2,386)
Staff expenses	£0
	<u>£73,610</u>

8 Debtors	2022	2021
Trade debtors	£0	£2,213
Prepayments and accrued income	£0	£0
Total debtors, prepayments, and accrued income	<u>£0</u>	<u>£2,213</u>

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

Creditors and accrued income	<u>£891</u>	<u>£5,309</u>
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10 Analysis of funds	As at 1 <sup>st</sup> April 2021	Incoming resource	Resources expended	As at 31 <sup>st</sup> March 2022
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>