

**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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# **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**

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

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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 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

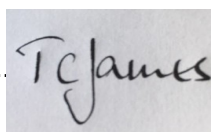
The Executive Committee are responsible for preparing the report of the Executive Committee and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales require the Executive Committee to prepare financial 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>	<b>8</b>	<b>£71,587</b>	<b>£0</b>	<b>£71,587</b>	<b>£78,062</b>
<b>Total funds carried forward</b>	<b>8</b>	<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
		£58,248	£0	£58,248	£77,166
<b>Creditors</b>					
Amounts falling due within					
one year	7	£814	£0	£814	£5,579
<b>Net current assets</b>		£57,434	£0	£57,434	£71,587
<b>Net assets</b>		£57,434	£0	£57,434	£71,587
<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>		£57,434	£0	£57,434	£71,587



# DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

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

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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 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

	2024
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	£814	£5579
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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>