

Registered Charity: 1147030
Company Number: 07775635

DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD
REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2025

DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

CONTENTS

	Page
Legal and Administrative Information	1
Report of Executive Committee	2-3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7-9

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 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

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 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 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 31st MARCH 2025

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
Incoming Resources	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
Total		£117,539	£0	£117,539	£98,041
Resources expended					
Charitable activities	5	£115,940	£0	£115,940	£109,672
Governance Cost	5	£3,147	£0	£3,147	£2,522
Total Resources expended		£119,087	£0	£119,087	£112,194
Net movements in funds		(£1,548)	£0	(£1,548)	(£14,153)
Reconciliation of funds					
Total funds brought forward	8	£57,434	£0	£57,434	£71,587
Total funds carried forward	8	£55,886	£0	£55,886	£57,434

DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

BALANCE SHEET AS AT 31st MARCH 2025

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

DORCHESTER OPPORTUNITY PRESCHOOL GROUP LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025

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 2025 (CONTINUED)

2	Voluntary Income	Unrestricted Funds	Restricted Funds	Total Funds 2025	Prior Year
	Donations				
	Donations & gifts	£1,278	£0	£1,278	£8,995
	Grants				
	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
	Direct cost				
	Employment cost (Note 6)	£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 31st MARCH 2025 (CONTINUED)

6 Employment Cost

The aggregate payroll costs of these persons were as follows

	2025
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
------------------------------	--------	------

8 Analysis of funds

	As at 1 st April 2024	Incoming resource	Resources expended	As at 31 st March 2025
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>