

DANDELIONS COMMUNITY PRE-SCHOOL

Financial Statements

For the 12 month period ended 31 August 2019

Company registration number: 5187302

Charity registration number: 1108178

Dandelions Community Pre-School
For the 12 month period ended 31 August 2019

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Dandelions Community Pre-School
For the 12 month period ended 31 August 2019
LEGAL AND ADMINISTRATIVE INFORMATION

DIRECTORS

Mrs Helen Edwards	Chairperson	Resigned November 2018
Mr Clifford Little	Treasurer	Resigned November 2018
Mrs Lisa Tipping	Secretary	Resigned November 2018
Mrs Marilyn Freeman		
Mrs Laura Lee		Resigned November 2018
Mrs Heather Barrett		Resigned November 2018
Mrs Maritza Tucker		Resigned November 2018
Mrs De'Anne Bydile		Resigned April 2018
Mrs Victoria Blum	Chairperson	Appointed November 2018
Mr Mark Darmody	Treasurer	Appointed November 2018 Ms Ganna
Ivaseko	Secretary	Appointed November 2018
Mrs Nikki Mitchell		Appointed November 2018
Mrs Phillipa Brackenridge		Appointed November 2018

COMPANY REGISTRATION NUMBER: 5187302 REGISTERED
CHARITY NUMBER: 1108178

PRINCIPAL ADDRESS AND REGISTERED OFFICE:

Dandelions Community Pre-School
Danebury Road
Basingstoke
Hampshire RG22
4US Dandelions
Community Pre-
School

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For the 12 month period ended 31 August 2019

DIRECTORS' REPORT

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Structure, Governance and Management
Constitution

The Pre-school incorporated as a company limited by guarantee on 22nd July 2004 and is governed by its Memorandum and Articles of Association of the same date.

The overall management and control of the Pre-school shall vest in the individual members of its management committee who are the company directors and charity trustees of the Pre-school.

In the event of the company being wound up, members may be required to contribute a maximum of £1 towards the company's assets.

Method of Appointment

The committee should consist of a Chair, a Treasurer and a Secretary, the committee officers. No less than 2 or more than 9 elected members. All voting members can stand for election and at the next Annual General Meeting these members will stand and those with the most votes elected. At the first committee meeting after the AGM, the committee members will be elected in accordance with the Articles of Association and the Committee Officers appointed. These members then become the company directors and charity trustees of Dandelions.

Objectives and Activities

Policies and Objectives

When setting objectives and planning for activities, the Directors gave due consideration to the general guidance published by the Charity Commission relating to Public Benefit.

The charity operates in two settings from 8.30am to 4pm five days per week for 39 weeks of the year, and the second from 8.30am to 4pm four days a week for 39 weeks of the year to provide all day care and sessional pre-school education to meet Foundation Stage objectives.

Achievements and Performance

Review of Activities

2018/2019 was a difficult year with the pre-school not running at full capacity due to fewer pre school age children living in the area. The Pre-school Manager has focused on maintaining the Pre-school's outstanding provision while also looking to take the settings forward.

We continue to strengthen all our children's learning and development through small group activities, Language group and early phonics work, which take place throughout the week. New members of staff brought fresh ideas to both settings helping to support the Pre-school manager. Tapestry is now established and is across the settings, this provides the parents with an online record of how their child has been developing during their time at the pre-school.

Relationships are continually being built between our groups, and the local school and community, The Manager and staff regularly liaise with other settings to share professional expertise.

Fundraising

Fundraising increased this year but is an area of focus for the committee in the coming year. Sponsored events and the Christmas presentations provided the majority of the fundraising income over the course of the year.

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Investment

The charity's surplus funds are continuously reviewed for long term investment and allocated to future requirements, including training, maintenance, technology and future liabilities. Currently, funds which are not immediately required are held on bank deposit.

Business Management and Development

We are continually reviewing ways to extend the setting to provide either a 2 year old Children's Unit or an extra room for general use. It was decided that the building of an extension to the Dandelions setting was not a viable option and alternative solutions are being sought,

The Pre-school continues to provide and encourage staff and management to increase their qualification levels by attending various courses and ensuring staff at the pre-school are either fully qualified or working towards gaining qualifications with many furthering their qualifications. Financial Review

Reserves Policy

The Directors have established a policy whereby the unrestricted funds not committed should be sufficient to meet the liabilities and administrative costs for the period of at least three months.

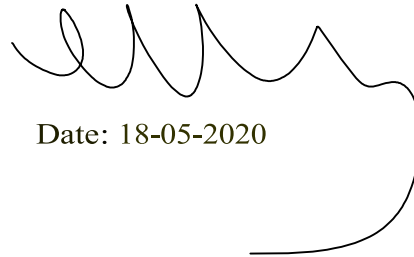
The level of reserves at the year-end were in line with that policy.

Signed on Behalf of the Directors

Jasmina Richardson - Chairperson

Date: 08-05-2020

Anne-Marie Mealey- Treasurer

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the bottom.

Date: 18-05-2020

Independent examiner's report to the trustees of Dandelions Pre-school Charitable Company ('the Company') Charity no: 1108178 Company no:5187302

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2019.

Responsibilities and basis of report:

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement:

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached,

G Smith

G.J.Smith

On behalf of Taxesense Accountants Ltd

203 West Street

Fareham

Hampshire

PO16 0EN

22nd May 2020

Dandelions Community Pre-School
Statement of Financial Activities
For the 12 month period ended 31 August 2019

		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	2019	2018
	Note	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	271	-	271	-
Activities for generating funds	3	2,575	-	2,575	2,841
Investment income	4	123	-	123	38
Incoming resources from charitable activities	5	155,009	-	155,009	173,201
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
		<u>200,494</u>	<u>-</u>	<u>200,494</u>	<u>192,161</u>
		<u>-42,516</u>	<u>-</u>	<u>-42,516</u>	<u>-16,081</u>
		<u>0</u>	<u> </u>	<u>0</u>	<u>-3,060</u>
		<u>141,129</u>	<u>-</u>	<u>141,129</u>	<u>141,129</u>
		<u>98,614</u>	<u>-</u>	<u>98,614</u>	<u>121,988</u>
TOTAL INCOMING RESOURCES		<u>157,978</u>	<u>-</u>	<u>157,978</u>	<u>176,080</u>
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading costs	6	1,036	-	1,036	1,266
Charitable activities	7	190,382	-	190,382	180,912
Governance costs	8	9,076	-	9,076	9,982
TOTAL RESOURCES EXPENDED					
NET INCOMING RESOURCES					
RECONCILIATION OF FUNDS					
Total funds brought forward					

Dandelions Community Pre-School
TOTAL FUNDS CARRIED FORWARD

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Balance Sheet as at 31 August 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
FIXED ASSETS					
Tangible assets		8,662	-	8,662	11,217
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
		-	-	-	-
CURRENT ASSETS					
Stock		-	-	-	-
Debtors	11	542	-	542	4,541
Cash at bank and in hand	12	92,694	-	92,694	132,760
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
		93,237	-	93,237	137,302
CREDITORS					
Amounts falling due within one year	13	<u>2,685</u>	<u>-</u>	<u>2,685</u>	<u>7,389</u>
NET ASSETS		<u><u>99,214</u></u>	<u><u>-</u></u>	<u><u>99,214</u></u>	<u><u>141,129</u></u>
FUNDS					

Dandelions Community Pre-School

Unrestricted funds	59,214	-	59,214	40,257	Designated Funds	40,000	-	40,000
				100,872				
Restricted Funds		14	-	-	-	-	-	-
TOTAL FUNDS			<u>99,214</u>	<u>-</u>	<u>99,214</u>	<u>141,129</u>		

Balance Sheet continued

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The directors have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2019 in accordance with Section 476 of the Companies Act 2006.

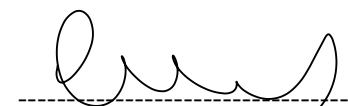
The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

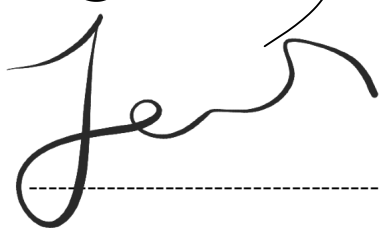
Signature

Print Name

Date of Approval



-----Anne-Marie Mealey-----19/05/2020-----



-----Jasmina Richardson-----19/05/2020-----

1 ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

b) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

c) Resources expended

Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to that category.

d) Costs of generating funds

Costs of generating funds comprise of the costs of trading for fundraising purposes.

e) Charitable Activities

Charitable expenditure comprise of those costs incurred by the charity in the delivery of it's activities and services to it's beneficiaries. It includes both costs that can be directly attributed to such activities and those costs of an indirect nature necessary to support them.

f) Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner fees.

g) Tangible assets

The policy is to capitalise all such expenditure in excess of £500.

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset Class	Depreciation method and rate	
Play activity equipment	20%	straight line
Playground surfacing	20%	straight line

h) The charity is exempt from corporation tax on it's charitable activities.

i) Fund accounting

The general funds of the charity are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds which have been set aside by the directors for particular purposes.

j) Cash flow statement

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cash flow statement.

k) Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

	2019	2018
	£	£
Donations	271	-
Grants	-	-
Gift Aid	-	-
St Mark's Cluster Group	-	-
	271	-
3 ACTIVITIES FOR GENERATING FUNDS		
Fundraising Events	1,112	1,468
Uniform Sales	12	13
Book Carrier Sales	0	48
Book Club	-	-
Photos	-	-
4 INVESTMENT INCOME		
Bank Interest Received		
5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
HCC Funding	116,694	135,375
Fees	37,495	37,445
Admin Fees	820	380
Trips & Events	-	-
Other Income	230	-
	155,239	173,201
6 FUNDRAISING TRADING COSTS		
Fundraising Events	10	120
Children's Uniform	-	-

Dandelions Community Pre-School

Notes to the Financial Statements for the year ended 31 August 2019

Book Carriers	49	2
		79
Book Club	-	
		-
Photos	977	1,068
		1,266
VOLUNTARY INCOME		
	<u> </u>	<u> </u>
	<u> </u>	<u> 0</u>

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<u> </u>	<u> </u>
<u> 9,076</u>	<u> 7,832</u>

<u> 1,221</u>	<u> 1,313</u>
<u> 2,345</u>	<u> 2,841</u>

<u> </u>	<u> </u>
<u> 123</u>	<u> 38</u>

<u> </u>	<u> </u>
<u> </u>	<u> </u>

<u> </u>	<u> </u>
<u> 1,036</u>	<u> </u>

7	CHARITABLE ACTIVITIES	2019	2018
		£	£
	Dandelions Community Pre-School		
	Children's Activities	90	1,015
	Notes to the Financial Statements for the year ended 31 August 2019		
	Materials	479	2,482
	Refreshments	61	1,105
	Toys	2,193	778
	Trips & Events	0	163
	Rent	13,875	13,657
	Travelling Expenses	0	3
	Entertainment	0	0
	Printing & Stationery	2,044	1,839
	Postage & Carriage	40	157
	Telephone	1,988	1,697
	Repairs & Maintenance	368	260
	Cleaning	3,420	3,291
	Books	0	82
	Equipment	384	1,275
	Consumables	3,933	560
	Insurance	1,666	1,780
	Licences & Subscription	1,624	348
	Staff Uniform	398	478
	Training	1,944	840
	Gifts	99	107
	Computer Costs	2,230	1,820
	Shredding	234	0
	Wages	139,368	141,566
	Redundancy/Ex Gratia	3,604	0
	Social Security	2,469	1,728
	Pension	2,835	1,520
	Recruitment	195	68
	Advertising	897	897
	Bad Debt Written Off	1,069	-220
	Bank Charges	-	-

Notes to the Financial Statements for the year ended 31 August 2019

Depreciation	2,555	1,559	12
Other Expenditure	321	57	
	190,382	180,912	

8 GOVERNANCE COSTS

Consultancy Fees	1,296	1,080	
Statutory Fees	0	120	
Legal Fees	-	-	
Accountancy Fees	7,780	6,600	
Credit Charges	0	32	

9 TRUSTEES' RENUMERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2019.

TRUSTEES' EXPENSES

There were not any trustees' expenses paid for the period ended 31 August 2019.

12 CASH AT BANK AND IN HAND

Bank Current Account	29,175	70,115	
Bank Deposit Account	62,001	61,878	

Notes to the Financial Statements for the year ended 31 August 2019

	Cash In Hand	1,518	767
13		<u>92,694</u>	<u>132,760</u>

CREDITORS

	Trade Creditors	2,045	5,534
	Prepaid Deposits	600	830
	Accruals	-	600
	Tax & NI Creditor	640	
	Pension Fund		-
10	STAFF COSTS		

		2019	2018
		£	£
	Wages and Salaries 139,368 Redundancies/Ex Gratia	3,604	141,566
	Social Security Costs	2,469	1,728
	Pension Costs	2,835	1,520
		<u>148,276</u>	<u>144,814</u>

No employees received remuneration in excess of £60,000 per annum.

11 DEBTORS

	Trade Debtors	121	4,541
	Prepayments	421	0
	Sundry Debtors	-	-
		<u>542</u>	<u>4,541</u>
			425
		<u>3,285</u>	<u>7,389</u>

Dandelions Community Pre-School

Notes to the Financial Statements for the year ended 31 August 2019

14 RESTRICTED INCOME FUNDS

Movement of funds

Fund Names	Fund Balances b/f £	Incoming Resources	Outgoing Resources £	Transfers £	Fund Balances c/f £
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Cluster Group	-	-	-	-	-
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UNRESTRICTED FUNDS

Movement of Funds

General Fund	40,257	157,978	-199,894	60,872	59,214
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Designated Funds

Future Liabilities	40,000	-	-	-	40,000
Garden Maintenance	7,440	-	-	7,440	0
Prospectus	3,400	-	-	3,400	0
Training	1,779	-	-	1,779	0
Expansion	43,654	-	-	43,654	0
Technology	4,599	-	-	4,599	0
	<u>141,129</u>	<u>157,978</u>	<u>-199,894</u>	<u>0</u>	<u>99,214</u>

