

REGISTERED CHARITY NUMBER: 1060509

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
DOLLY MIXTURES PRE-SCHOOL**

Davies Edwards & Co
Chartered Certified Accountants
West Lodge
Rainbow Street
Leominster
Herefordshire
HR6 8DQ

DOLLY MIXTURES PRE-SCHOOL

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DOLLY MIXTURES PRE-SCHOOL

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES	XX Dispensation (appointed 1.7.22) XX Dispensation (resigned 1.7.22) XX Dispensation R Saxon XX Dispensation XX Dispensation XX Dispensation (resigned 1.9.22)
PRINCIPAL ADDRESS	St Davids Road Credenhill Hereford HR4 7DQ
REGISTERED CHARITY NUMBER	1060509
INDEPENDENT EXAMINER	Davies Edwards & Co Chartered Certified Accountants West Lodge Rainbow Street Leominster Herefordshire HR6 8DQ

DOLLY MIXTURES PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity is established to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and to provide nursery education for the children attending from Hereford Garrison and from the local community.

Public benefit

The fund provides public benefit by assisting service personnel to more effectively perform their roles within the Armed Forces of the Crown. It does this by providing welfare support within the Garrison and the local area. This assistance enables service personnel to face the challenges and danger associated with military service by developing and maintaining teamwork; character; spirit; attitude and morale. As a result, the fund promotes the efficiency of the Armed Forces of the Crown by enhancing the British Army's capabilities to undertake the roles demanded of it including the defence of the United Kingdom and its interests.

The Trustees confirm they have paid due regard to the Charity Commission of England and Wales; Guidance on Public Benefit when deciding what activities the charity should undertake.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity were pleased to support a number of children and their families.

FINANCIAL REVIEW

Financial review

Income is generated primarily from nursery fees. For parents with children over three years of age the Government make contributions up to a certain amount. The trustees regularly review fee levels to ensure value for money.

Reserves policy

The trustees endeavour to maintain reserves sufficient to balance fluctuations year to year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Prospective new trustees are carefully selected for their ability to enhance the management of the charity. Trustees are briefed on Charity Commission regulations and the Dolly Mixtures Pre-School Charity Mandate.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Regular Health and Safety reviews are conducted and the MOD overarching maintenance contract supports the facility.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

DOLLY MIXTURES PRE-SCHOOL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are 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.

Approved by order of the board of trustees on 31 January 2024 and signed on its behalf by:

XX Dispensation - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DOLLY MIXTURES PRE-SCHOOL

Independent examiner's report to the trustees of Dolly Mixtures Pre-School

I report to the charity trustees on my examination of the accounts of Dolly Mixtures Pre-School (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

R A Edwards BA (HONS) FCCA on behalf of

Davies Edwards & Co
Chartered Certified Accountants
West Lodge
Rainbow Street
Leominster
Herefordshire
HR6 8DQ

30 January 2024

DOLLY MIXTURES PRE-SCHOOL**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		52,400	7,000	59,400	13,101
Charitable activities					
Nursery		138,349	-	138,349	207,233
Other income		2,071	-	2,071	8,120
Total		<u>192,820</u>	<u>7,000</u>	<u>199,820</u>	<u>228,454</u>
EXPENDITURE ON					
Charitable activities					
Nursery		217,999	6,661	224,660	240,125
Other		5,395	-	5,395	4,242
Total		<u>223,394</u>	<u>6,661</u>	<u>230,055</u>	<u>244,367</u>
NET INCOME/(EXPENDITURE)		(30,574)	339	(30,235)	(15,913)
RECONCILIATION OF FUNDS					
Total funds brought forward		45,366	-	45,366	61,279
TOTAL FUNDS CARRIED FORWARD		<u><u>14,792</u></u>	<u><u>339</u></u>	<u><u>15,131</u></u>	<u><u>45,366</u></u>

The notes form part of these financial statements

DOLLY MIXTURES PRE-SCHOOL

BALANCE SHEET 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	3	21,404	-	21,404	32,104
CURRENT ASSETS					
Debtors	4	4,452	-	4,452	3,104
Cash at bank		2,300	339	2,639	11,929
		<u>6,752</u>	<u>339</u>	<u>7,091</u>	<u>15,033</u>
CREDITORS					
Amounts falling due within one year	5	(13,364)	-	(13,364)	(1,771)
		<u>(6,612)</u>	<u>339</u>	<u>(6,273)</u>	<u>13,262</u>
NET CURRENT ASSETS					
		<u>14,792</u>	<u>339</u>	<u>15,131</u>	<u>45,366</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>14,792</u>	<u>339</u>	<u>15,131</u>	<u>45,366</u>
NET ASSETS		<u>14,792</u>	<u>339</u>	<u>15,131</u>	<u>45,366</u>
FUNDS	6				
Unrestricted funds				14,792	45,366
Restricted funds				339	-
TOTAL FUNDS				<u>15,131</u>	<u>45,366</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2024 and were signed on its behalf by:

XX Dispensation - Trustee

The notes form part of these financial statements

DOLLY MIXTURES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Capitalisation and depreciation of tangible fixed assets

All assets having a purchase value of more than £500 are capitalised. The cost of the fixed assets are written off over their expected useful lives using the following methods of depreciation :

Furniture, fixtures and equipment - 33% Reducing balance method

Computer equipment - 33% Reducing balance method

Assets with a life of more than one year but with a purchase value of below £500 are included within the inventory but the cost is written off in the year it is incurred and is not depreciated over the useful life of the asset.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

DOLLY MIXTURES PRE-SCHOOL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

3. TANGIBLE FIXED ASSETS

	Equipment and teaching aids £
COST	
At 1 April 2022 and 31 March 2023	71,309
DEPRECIATION	
At 1 April 2022	39,205
Charge for year	10,700
At 31 March 2023	49,905
NET BOOK VALUE	
At 31 March 2023	21,404
At 31 March 2022	32,104

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	398	1,248
Funds held by Garrison	3,523	-
Taxation and social security	-	1,384
Prepayments and accrued income	531	472
	<u>4,452</u>	<u>3,104</u>

DOLLY MIXTURES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	10,955	365
Other creditors	2,409	1,406
	<u>13,364</u>	<u>1,771</u>

6. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	45,366	(30,574)	14,792
Restricted funds			
Funding for Outside Area	-	339	339
	<u>45,366</u>	<u>(30,235)</u>	<u>15,131</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	192,820	(223,394)	(30,574)
Restricted funds			
Funding for resources	5,000	(5,000)	-
Funding for Outside Area	2,000	(1,661)	339
	<u>7,000</u>	<u>(6,661)</u>	<u>339</u>
TOTAL FUNDS	<u>199,820</u>	<u>(230,055)</u>	<u>(30,235)</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	61,279	(15,913)	45,366
	<u>61,279</u>	<u>(15,913)</u>	<u>45,366</u>

DOLLY MIXTURES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	228,454	(244,367)	(15,913)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>228,454</u>	<u>(244,367)</u>	<u>(15,913)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	61,279	(46,487)	14,792
Restricted funds			
Funding for Outside Area	-	339	339
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>61,279</u>	<u>(46,148)</u>	<u>15,131</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	421,274	(467,761)	(46,487)
Restricted funds			
Funding for resources	5,000	(5,000)	-
Funding for Outside Area	2,000	(1,661)	339
	<u>7,000</u>	<u>(6,661)</u>	<u>339</u>
TOTAL FUNDS	<u>428,274</u>	<u>(474,422)</u>	<u>(46,148)</u>

DOLLY MIXTURES PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. RELATED PARTY DISCLOSURES

Trustee's children who attend the nursery receive no beneficial treatment. A staff discount scheme is in operation. There were no related party transactions for the year ended 31 March 2023.

DOLLY MIXTURES PRE-SCHOOL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Clocktower funding	46,500	13,101
Grants and donations	12,900	-
	<hr/>	<hr/>
	59,400	13,101
Charitable activities		
Nursery fees	138,349	207,233
Other income		
Other income	-	204
Nursery milk scheme	71	661
Apprenticeship funding	2,000	2,000
JRS furlough grant	-	5,255
	<hr/>	<hr/>
	2,071	8,120
Total incoming resources	<hr/>	<hr/>
	199,820	228,454
EXPENDITURE		
Charitable activities		
Wages and pensions	180,108	215,860
Insurance	2,526	2,672
Resources	6,622	350
Catering costs	1,777	1,399
Cleaning and protective equipment	738	766
Uniforms	732	-
Property repairs	1,996	10
Equipment repairs and renewals	1,009	61
Health and safety	79	77
Training	1,326	161
Subscriptions and donations	1,958	1,072
Travel expenses	-	675
HR consultancy	1,196	1,794
Professional fees	11,395	-
Staff recruitment	153	2,658
Staff welfare	25	252
Sundry	249	-
Depreciation of tangible fixed assets	10,700	5,665
Loss on sale of tangible fixed assets	-	4,787
	<hr/>	<hr/>
	222,589	238,259

This page does not form part of the statutory financial statements

DOLLY MIXTURES PRE-SCHOOL**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
Support costs		
Management		
Telephone	611	1,001
Postage, stationery and advertising	1,158	766
	<u>1,769</u>	<u>1,767</u>
Finance		
Bank charges and interest	102	99
PAYE interest	200	-
	<u>302</u>	<u>99</u>
Governance costs		
Accountancy, bookkeeping and payroll	5,395	4,242
	<u>5,395</u>	<u>4,242</u>
Total resources expended	<u>230,055</u>	<u>244,367</u>
Net expenditure	<u><u>(30,235)</u></u>	<u><u>(15,913)</u></u>

This page does not form part of the statutory financial statements