

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
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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FOR THE YEAR ENDED 31 MARCH 2024**

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**DOLLY MIXTURES PRE-SCHOOL**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2024**

<b>TRUSTEES</b>	R Whitehouse (Chair) XX Dispensation R Coughlin XX Dispensation (resigned 13.4.23) XX Dispensation XX Dispensation (appointed 1.5.23)
<b>PRINCIPAL ADDRESS</b>	St Davids Road Credenhill Hereford HR4 7DQ
<b>REGISTERED CHARITY NUMBER</b>	1060509
<b>INDEPENDENT EXAMINER</b>	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 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 two 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. The governing document is reviewed upon a regular basis and any changes are approved by the trustees and Charity Commission where necessary.

##### **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 2024**


**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 ..... 30 Sept 2024 ..... and signed on its behalf by:

  
.....  
R Whitehouse (Chair) - 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 2024.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

*RA Edwards*

R A Edwards BA (HONS) FCCA on behalf of

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

Date: ..... *4/10/2024* .....

**DOLLY MIXTURES PRE-SCHOOL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

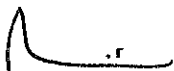
	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	32,475	32,475	59,400
<b>Charitable activities</b>					
Nursery		332,473	-	332,473	138,349
Other trading activities	2	463	-	463	-
Investment income	3	1	-	1	-
Other income		1,034	-	1,034	2,071
<b>Total</b>		<u>333,971</u>	<u>32,475</u>	<u>366,446</u>	<u>199,820</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Nursery		327,086	10,465	337,551	224,660
Other		5,992	-	5,992	5,395
<b>Total</b>		<u>333,078</u>	<u>10,465</u>	<u>343,543</u>	<u>230,055</u>
<b>NET INCOME/(EXPENDITURE)</b>		893	22,010	22,903	(30,235)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		14,792	339	15,131	45,366
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>15,685</u></u>	<u><u>22,349</u></u>	<u><u>38,034</u></u>	<u><u>15,131</u></u>

**DOLLY MIXTURES PRE-SCHOOL**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	15,949	-	15,949	21,404
<b>CURRENT ASSETS</b>					
Debtors	6	8,018	29,933	37,951	4,452
Cash at bank		14,641	-	14,641	2,639
		<u>22,659</u>	<u>29,933</u>	<u>52,592</u>	<u>7,091</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(22,923)	(7,584)	(30,507)	(13,364)
<b>NET CURRENT ASSETS</b>		<u>(264)</u>	<u>22,349</u>	<u>22,085</u>	<u>(6,273)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>15,685</u>	<u>22,349</u>	<u>38,034</u>	<u>15,131</u>
<b>NET ASSETS</b>		<u>15,685</u>	<u>22,349</u>	<u>38,034</u>	<u>15,131</u>
<b>FUNDS</b>					
Unrestricted funds	8			15,685	14,792
Restricted funds				22,349	339
<b>TOTAL FUNDS</b>				<u>38,034</u>	<u>15,131</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 Sept 2024 and were signed on its behalf by:



.....  
R Whitehouse (Chair) - Trustee

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**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 2024**

**2. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Hire of outdoor clothing	463	-
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Bank account interest	1	-
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**5. TANGIBLE FIXED ASSETS**

	Equipment and teaching aids £
<b>COST</b>	
At 1 April 2023	71,309
Additions	2,519
	<u>          </u>
At 31 March 2024	73,828
<b>DEPRECIATION</b>	
At 1 April 2023	49,905
Charge for year	7,974
	<u>          </u>
At 31 March 2024	57,879
<b>NET BOOK VALUE</b>	
At 31 March 2024	15,949
	<u>          </u>
At 31 March 2023	21,404
	<u>          </u>

**DOLLY MIXTURES PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade debtors	3,656	398
Funds held by Garrison	33,525	3,523
Prepayments and accrued income	770	531
	<u>37,951</u>	<u>4,452</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	750	-
Taxation and social security	15,230	10,955
Other creditors	14,527	2,409
	<u>30,507</u>	<u>13,364</u>

**8. MOVEMENT IN FUNDS**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	14,792	893	15,685
<b>Restricted funds</b>			
Funding for Outside Area	339	(339)	-
Future Sustainability	-	22,349	22,349
	<u>339</u>	<u>22,010</u>	<u>22,349</u>
<b>TOTAL FUNDS</b>	<u>15,131</u>	<u>22,903</u>	<u>38,034</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	333,971	(333,078)	893
<b>Restricted funds</b>			
Funding for Outside Area	-	(339)	(339)
Future Sustainability	32,475	(10,126)	22,349
	<u>32,475</u>	<u>(10,465)</u>	<u>22,010</u>
<b>TOTAL FUNDS</b>	<u>366,446</u>	<u>(343,543)</u>	<u>22,903</u>

**DOLLY MIXTURES PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	192,820	(223,394)	(30,574)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>199,820</u>	<u>(230,055)</u>	<u>(30,235)</u>

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	45,366	(29,681)	15,685
<b>Restricted funds</b>			
Future Sustainability	-	22,349	22,349
<b>TOTAL FUNDS</b>	<u>45,366</u>	<u>(7,332)</u>	<u>38,034</u>

**DOLLY MIXTURES PRE-SCHOOL****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024****8. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
General fund	526,791	(556,472)	(29,681)
<b>Restricted funds</b>			
Funding for resources	5,000	(5,000)	-
Funding for Outside Area Future Sustainability	2,000	(2,000)	-
	<u>32,475</u>	<u>(10,126)</u>	<u>22,349</u>
	<u>39,475</u>	<u>(17,126)</u>	<u>22,349</u>
<b>TOTAL FUNDS</b>	<u><u>566,266</u></u>	<u><u>(573,598)</u></u>	<u><u>(7,332)</u></u>

**9. 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 2024.

**DOLLY MIXTURES PRE-SCHOOL****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Clocktower funding	-	46,500
Grants and donations	32,475	12,900
	<u>32,475</u>	<u>59,400</u>
<b>Other trading activities</b>		
Hire of outdoor clothing	463	-
<b>Investment income</b>		
Bank account interest	1	-
<b>Charitable activities</b>		
Nursery fees	332,473	138,349
<b>Other income</b>		
Other income	126	-
Nursery milk scheme	908	71
Apprenticeship funding	-	2,000
	<u>1,034</u>	<u>2,071</u>
<b>Total incoming resources</b>	<b>366,446</b>	<b>199,820</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages and pensions	240,312	180,108
Insurance	2,558	2,526
Resources	10,197	6,622
Educational support services	3,220	-
Educational trips and outings	367	-
Catering costs	6,865	1,777
Cleaning and protective equipment	3,539	738
Uniforms	1,841	732
Property repairs	9,021	1,996
Equipment repairs and renewals	10,231	1,009
Childrens outdoor and sports clothing	2,215	-
Health and safety	292	79
Training	12,080	1,326
Subscriptions and donations	4,447	1,958
Travel expenses	277	-
HR consultancy	2,661	1,196
Professional fees	13,254	11,395
Staff recruitment	1,140	153
Staff welfare	1,789	25
Sundry	-	249
Depreciation of tangible fixed assets	7,974	10,700
	<u>334,280</u>	<u>222,589</u>

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 2024**

	2024 £	2023 £
<b>Support costs</b>		
<b>Management</b>		
Telephone	914	611
Postage, stationery and advertising	1,306	1,158
Computer costs	464	-
	<hr/>	<hr/>
	2,684	1,769
<b>Finance</b>		
Bank charges and interest	118	102
PAYE interest	469	200
	<hr/>	<hr/>
	587	302
<b>Governance costs</b>		
Accountancy, bookkeeping and payroll	5,992	5,395
	<hr/>	<hr/>
Total resources expended	343,543	230,055
	<hr/>	<hr/>
Net income/(expenditure)	<u>22,903</u>	<u>(30,235)</u>