



Patrons Christopher Khoo DL & Naomi Khoo and
Helene Raynsford

Company Registration Number: 07279320
Charity Number: 1137609

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Financial Statements

Year ended 31 March 2019

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

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Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Legal and Administrative information

The Trustee Board presents their report, together with the financial statements, for the period from 1 April 2018 to 31 March 2019.

Reference and administrative details of the charity, its directors and advisors

Dingley Family and Specialist Early Years Centres is a registered charity, number 1137609 and is a charitable company limited by guarantee, number 07279320.

Trustee Board

The members of the Trustee Board (who are also the directors of the charitable company) during the period were as follows:

Chair: Mr David Ormrod
Treasurer: Mr Ian Mackinder
Secretary: Vacant
Trustees: Mr David Ormrod
Mr Nick Richards
Mr Ian Mackinder
Mr Allan Gibson (resigned 25th April 2019)
Mr Richard Cronin
Mrs Lorna Fairbairn
Mrs Helen Amner Munslow (appointed 14th June 2018)
Ms Jacqueline Ann Napier-Munn (appointed 16th August 2018)
Mr Jason Daniels (appointed 25 April 2019)

We currently have no parent representatives at any of our centres

In addition, our Patron, Lady Stevenson DL, stepped down in September 2017. Two new Patrons, Christopher Khoo DL and Naomi Khoo, were appointed in January 2018, and a further Patron, Helene Raynsford was appointed in June 2018.

Key Management Personnel

Catherine McLeod MBE	Chief Executive Officer
Sarah Affleck	Fundraising and Communications Manager
Aimee Knight & Julia Cox	Group Operations Manager (JC replaced AK in February 2019)
Louise Farmer	Reading Centre Manager (replaced HS in August 2018)
Zora Morgan	Wokingham Centre Manager
Abi Preston-Rees	West Berks (Newbury) Centre Manager (replaced LF in August 2018)
Hannah Spence	Reading Centre Manager (left in July 2018)

Company registered number

07279320

Charity number

1137609

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Aldermore Bank
1st Floor, Block B
Western House Lynch Wood
Peterborough, PE2 6FZ

Shawbrook Bank
Lutea House The Drive
Warley Hill Business Park
Great Warley
Brentwood
Essex, CM13 3BE

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

Legal and Administrative information

Registered office

Kennet Walk Community Centre
Kenavon Drive
Reading
Berkshire
RG1 3GD

Outreach addresses

Poplar Place
Shaw
Newbury
Berkshire
RG14 1NA

All Saints School
Norrey's Avenue
Wokingham
Berkshire
RG40 1UX

Independent Examiner

BDO LLP
R+
2 Blagrove Street
Reading
Berkshire
RG1 1AZ

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report Year ended 31 March 2019

Structure, governance and management

Dingley Family and Specialist Early Years Centres is both a registered charity and a company limited by guarantee. It is governed by Articles of Association, which were approved and adopted in August 2010 (upon registration as a charitable company).

During the year, the Trustees have considered the requirements of the Charity Governance Code and its seven principles – leadership, integrity, decision making, risk and control, board effectiveness, diversity, openness and accountability and believe that these principles are consistent with the way in which the organisation is governed.

In May 2016, the company formally adopted Dingley's Promise as the new brand name, retaining Dingley Family and Specialist Early Years Centres as its registered company name. The term Dingley's Promise (or Dingley) will be used throughout the remaining narrative sections of this document.

As we seek volunteers with new skills and experience and as, inevitably, we have to replace volunteers who can no longer work with us for various reasons, the charity will have to "induct" new Trustee Directors on a reasonably regular basis. To provide a consistency and thoroughness of introduction that will maximise the new Trustee Director contribution as quickly as possible, we follow an induction process which is both simple and yet sufficiently flexible to take account of individual's needs and availability. The process is described in the Trustee Induction document dated April 2017, and includes:-

- Attending at least one Board Meeting as an observer;
- Providing a CV and letter/email outlining the contribution that the potential Trustee feels they will make to Dingley's Promise;
- Providing two written references;
- Agreeing a written Trustee Role Specification specific to his/her role on the Board;
- Signing a Trustee Director Commitment document detailing his/her commitment to the organisation, including completion, within 3 months of appointment, of a Safeguarding Children Level 1 course (possibly on-line).

Upon appointment as a Trustee Director, the Chairperson will inform Companies House and The Charity Commission of that appointment and the new Trustee Director will complete the Ofsted EY2 on-line registration process.

When appointing key management, and when reviewing their remuneration packages, external benchmarking is undertaken against directly compatible roles, wherever possible. The Trustee Board is responsible for setting and agreeing the remuneration package of the CEO. The CEO reviews and recommends changes to the remuneration packages of his/her direct reports (see below), which must be agreed by the Trustee Board who will bear in mind the agreed expenditure budget for the relevant period. The Group Operations Manager follows the same process with the CEO when setting and reviewing the remuneration packages of the Centre Managers.

Organisational structure and decision making process

The Trustee Board delegates day to day management of the operations of the charity to the Chief Executive Officer (CEO), Catherine McLeod MBE, who was appointed in March 2015. The CEO has three direct reports, a Fundraising & Communications Manager (FCM), Sarah Affleck, a Group Operations Manager (GOM), Julia Cox (who replaced Aimee Knight in February 2019) and a Finance Officer (FO), Theresa Bowers who was appointed in February 2017 and who, since August 2017, has operated as a contractor to Dingley. The GOM directly manages the Centre Managers who are as follows:

Newbury:	Ms Abi Preston-Rees
Wokingham:	Ms Zora Morgan
Reading:	Ms Louise Farmer

Directors meetings are held six times per year. In between meetings decisions are made in consultation with the Chair and other Directors as required. If necessary a special meeting of the Board is convened.

During the period under review, we formed and held the initial meetings of two Sub-Committees, one for the Training Offer and one for Fundraising.

In 2016, we created an Advisory Board, and this currently comprises the following individuals:-

Chris Burnell (Buildings Compliance & Development)
Jacquie Hathaway (Early Years Foundation Stage & Ofsted compliance)

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Directors' annual report *(continued)* Year ended 31 March 2019

Paul Wallace (Social Enterprise)

Laxmi Patel (SEND Law)

Adrian Walcott (Diversity)

Karen England (Fundraising) had to resign in 2018 due to conflicts of interest with her new employment

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

As part of our five year strategy review in 2015 we updated our Vision and Mission statements:-

Dingley's Promise vision is *'The best start for every child'*.

Our Mission Statement is *'We deliver life changing support to under 5's with additional needs & disabilities and their families, by providing specialist learning through play, family support & training, and advice to mainstream settings'*.

Within this overall framework, our main objectives are:-

- Reach as many children as possible.
- Ensure every child transitions to the best educational option for them when they leave Dingley.
- Offer year round provision to take the pressure off parents and give each child as much support as we can.
- Be active in networking and signposting to ensure all of the child's needs are met.
- Ensure parents are always given choices and their voices are heard.

We also took the opportunity as part of the strategy review to bring to the fore our core values:-

- We seek **excellence** in all we do through continuous learning and improvement.
- We **care** for each other, our children and their families.
- We promote **development** of children, families & our team in a stimulating environment.
- We work with **integrity**, sharing resources and expertise for best outcomes.
- We **empower** children and families to make their own choices.

The Newbury Centre operates from a building in Shaw, Newbury, which opened to families in mid-February 2015. We have a sub-lease for the building, large garden and 10 car parking spaces with Shaw Social Club which is co-terminus with their own lease with West Berkshire Council due for review and renewal in March 2024.

The Wokingham Centre operates from premises within the All Saints School in Wokingham. We have a licence to occupy this space (with 12 months notice by either party) and pay both fixed and variable (e.g. utilities costs) elements of rent based on the percentage of space that we occupy within the school.

The Reading Centre operates from a Reading Borough Council owned building for which we pay a peppercorn rent, but for which we must pay the buildings insurance, utilities costs and all associated building maintenance costs as part of the lease. At the time of publication, we are awaiting completion of a 15 year lease extension on the Reading building.

Volunteers play a very important role within the groups by assisting with fundraising, driving children to the groups, and helping in the playgroup. As a result, Dingley's Promise was nominated to receive the Queen's Award for Voluntary Service (the MBE for charities), and the formal announcement of the receipt of that award was made in June 2011. During 2017/18, our volunteer hours (including Trustee time) totalled almost 3,700 hours, an increase of over 30% on the previous period.

Risk Management Statement

A detailed risk analysis was undertaken in 2014 and a Risk Policy was implemented in February 2015, which remains valid. The policy states that :-

- The trustees and executive management of Dingley Family & Specialist Early Years Centres believe that sound risk management is integral to both good management and good governance practice.
- Risk management considerations will form an integral part of our decision-making and be incorporated within strategic and operational planning.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report (*continued*) Year ended 31 March 2019

- Risk assessment will be conducted on all new activities and projects to ensure they are in line with Dingley Family & Specialist Early Years Centres's strategic plan and objectives.
- Risks and opportunities will be identified, analysed and reported at an appropriate level and escalated as necessary.
- A risk register covering key strategic risks will be maintained and updated *at least twice* a year and more frequently where risks are known to be volatile.
- All staff will be provided with adequate training on risk management and their role and responsibilities in implementing this.
- Dingley Family & Specialist Early Years Centres will regularly review and monitor the effectiveness of its risk management framework and update it as considered appropriate.
- Reports will be made to the trustee board and CEO each quarter of continuing and emerging high concern risks and those where priority action is needed to effect better control.
- Individual error and incident reports will be required from individual staff where a reportable event is identified.
- This policy is a formal acknowledgement that the Trustee Board is committed to maintaining a strong risk management framework. The aim is to ensure that Dingley Family & Specialist Early Years Centres makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse affects of risks.
- This policy will be used to support the internal control systems of Dingley Family & Specialist Early Years Centres, enabling us to respond to operational, strategic and financial risks regardless of whether they are internally or externally driven.

A "root & branch" risk review was held in August 2018 and a further review was held in April 2019.

Our key risk remains the same - difficulty in recruiting suitable staff. Other notable risks include serious failures in following policy or procedures, workplace stress for staff, failure to comply with data protection regulations and data breaches/loss from external sources. In addition, a further notable risk is around failure to secure sufficient core funding, due to local authority changes in funding levels.

Achievements and performance

The year to 31 March 2019 has been a successful one in many ways, but not without its challenges.

The past year has been our 35th year anniversary as an organisation, and we marked it with a variety of events. A summer garden party for key supporters was hosted by our first Patron Lady Catherine Stevenson DL. Key community figures attended as did TV personality Timmy Mallett who cut our birthday cake. A trip to the pantomime in Reading included a "meet the cast" session with Justin Fletcher MBE. In addition to our events, we also celebrated our birthday year by securing 35 well known faces to wish us a happy birthday either by video or by having a photo with Dingley Bear. These included actors Michelle Collins and Sally Phillips, newsreader and presenter Sir Trevor McDonald OBE, gymnast Louis Smith MBE, and Strictly stars Anton Du Beke and Craig Revel Horwood. In addition, we secured 35 "Friends of Dingley" regular givers for the organisation over the course of the year.

Other highlights of the year include:

- a) The award of a grant from the Henry Smith Charity early in 2019 (for 3 years) has enabled us to extend our family support worker and other outreach services. This involves attending mainstream groups and activities in the community to identify children with SEND and to provide their families with information about options that will enable them to access early years provision.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report (continued) Year ended 31 March 2019

- b) As we forecast in our 2017/18 report, our continued focus on children with a higher dependency who find it very difficult, if not impossible, to obtain support elsewhere, has seen an increase of 24% in children requiring 1:1 support and those coming to us with Educational Health Care Plans (EHCPs). This, in turn, dictates higher staff to children ratios, leading to only a very small reduction in the number of children (from 152 to 150) attending our Learning Through Play (LTP). However, this also signals a shift whereby more children with lower needs are able to access mainstream provision, and this year 72% of our transitions were to the mainstream – an increase of 17%. This year we also delivered 12% more LTP hours than the previous year and 300% more coffee mornings for families. We also delivered 50% more trips than the previous year and saw a 13% rise in the number of children attending playschemes.
- c) The delivery of our online Inclusion Training for mainstream nurseries (aimed at assisting other settings to provide more SEND provision) has progressed more slowly than we hoped, although 50 Early Years Practitioners completed the four module course in the last year. We were successful in obtaining three grants that provided bursaries for a number of course attendees, and 100% of those who completed the course rated it good or excellent, with further feedback stating that the number of places for children with SEND would double as a result of their additional skills and training. Pilots for the course have recently commenced in Windsor & Maidenhead, courtesy of another grant. We also established a national pilot with Action for Children with a view to securing external evaluation of the programme that will support wider roll out in the future.
- d) Our campaigning this year focused on building strong relationships with national organisations and amplifying our voice through those partnerships. We work closely with national Mencap, linking in with their new focus on the early years, and are an active member of the Disabled Children's Partnership. We continue to link with Hemsalls and Childcare Works, speaking at regional meetings to promote inclusive practice. We are also now a member of the Early Years Alliance Members Panel where we focus on keeping SEND on the agenda. Finally, as a result of our lobbying, we were invited to meet with the Department for Education to discuss the lack of access for children with SEND in the early years, and were also invited to be part of the civil society consultation at Westminster.
- e) We have secured two important partnerships over the year. Firstly, working with highly skilled volunteers from Fujitsu and Boehringer Ingelheim to develop a brand marketing plan for the charity. With their marketing and digital knowledge, this is an important step in making sure we are reaching the right people. Secondly, we have established a new partnership with the University of Reading who are starting work on a project to help us better demonstrate our impact, and to evaluate our value as a service.
- f) Throughout the year, we have been holding discussions with local authorities in different local geographies about their early years provision and children with SEND. These discussions have included options such as: providing them with a training package to better equip their mainstream settings to take children with SEND; looking at outreach and support models that would help to bring children with SEND into existing settings; advising on setting up of similar settings to Dingley's Promise in new areas; and actually looking at setting up new Dingley Centres ourselves in new areas. To date, one local authority is carrying out a pilot of our training in their area, and another has used our advice in the process of setting up a new Centre.
- g) Our latest parent survey highlighted that; there has been a significant increase (at 92% vs 74% in 2018) in parents feeling less isolated as a result of attending Dingley; 65% (vs 63%) of parents feel more knowledgeable about their child's condition; our sessional child care sessions are rated as good or excellent by 94% (vs 89%) of parents.
- h) In line with previous work focusing on staff wellbeing, we joined the Real Living Wage (RLW) movement, and from April 1st 2019 all of our staff will earn a minimum of £9 per hour in line with the RLW. While we are a small organisation, we will continue to strive to make our organisation a great place to work, making staff wellbeing a priority when planning and developing our services.
- i) We have added a further two Trustees to strengthen our Board. Jacqueline Anne Napier-Munn joined us in August 2018 and brings experience of running a Community Interest Company (CIC) and a wide range of business contacts. After an initial period of volunteering on the development of our brand marketing plan, Jason Daniels joined us in April 2019 and brings his extensive experience in modern computing techniques to his role as our Chief Digital Officer (CDO). Sadly, Allan Gibson, who had served five years as a Trustee, stood down to follow other charitable endeavours.
- j) With the help of a grant from The Earley Charity, further enhancements were made to the Reading Centre (total toilet area refurbishment), and work is about to commence on their garden make-over, thanks to grants from the Morrisons Foundation and the Leeds Building Society.

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Directors' annual report *(continued)* Year ended 31 March 2019

- k) Our "Strictly Come Dingley" annual ball in March was a huge success, raising over £14,000 net (our highest ever) whilst keeping 240 guests entertained by a local rock choir, professional dance demonstrations and supporter awards.

Financial review

We started the financial year with ambitious plans to expand our services and our impact, whilst at the same time achieving a balanced budget. As reported elsewhere we made significant enhancements to the quality and reach of our services, but at the same time we only achieved two thirds of the income growth necessary to cover the increased expenditure. Consequently we made a net annual loss of £31,040. This has been covered by our existing reserves and we remain in a relatively healthy financial position.

Our total expenditure for 2018/19 was £672,296, which represented a 15 per cent increase on the previous year. Nearly half of this increase was an increase to the salary and pension costs of our permanent staff: additional staff employed in our centres; our commitment to pay all our staff the Real Living Wage; and statutory increases in pension contributions. The biggest other increases in expenditure were payments to contractors for delivering our Training Offer (although most of these costs were covered by fees and grants) and necessary expenditure at our Reading centre to replace the boiler and refurbish the toilets.

Our total income for 2018/19 was £641,256, which represented a 10 per cent increase on the previous year. Just over sixty per cent of this income comes in the form of grants. This year we increased our income from local government grants by 18 per cent to £128,549, thanks mainly to improved funding from West Berkshire Council. We increased the grant funding we received from other bodies by 10 per cent to £262,285. BBC Children in Need and the Big Lottery Fund, remain the two biggest of these other grants, but we have continued to increase the number and range of other charitable grants we receive. We are truly grateful for all these grants, which are listed on page 16.

We classify a quarter of our income as 'earned income', and this grew by 13 per cent on the previous year, to £159,816. The biggest element of earned income is Nursery Grant funding, which increased by 8 per cent to £103,465. In addition to this, we receive £33,650 as direct 1:1 payments from our local authorities in respect of individual children. Also within this category, we have doubled the amount we receive from families as a contribution towards their LTP sessions, or play schemes, to £16,650, although we provide bursaries for any family not in a good position to contribute. The final element of earned income is revenue of £4,653 from our training offer, which has been greatly supplemented by some of the grants listed on page 16. The balance of £1,397 is revenue from the sale of merchandise and the hiring out of a room in the Reading building.

Our income from donations and fundraising has reduced by 4 per cent this year to £89,499. This was in spite of our most successful annual ball in March, which raised a gross amount of over £23,468. As always, we are very grateful to The Good Exchange, who in addition to giving grants, has provided match-funding for many individual donations. Our fundraising income was also the result of generous donations from companies, community groups and individuals. We would like to give a special mention to the following companies and community groups who each raised over £1,000 for us:

- AWE Aldermaston
- Candis Ltd
- Herma UK
- John Lewis (Community Matters Scheme)
- Osborne Clarke
- Dr Nadeem (book sales)
- Plough on the Green
- Prudential
- Reading St Laurence Church Lands
- St Michael's Church, Tilehurst
- Softtalk Consultancy
- Vodafone Foundation

We are also tremendously grateful for all the individuals who fundraised for us by completing various challenges. This support is vital in maintaining our core services.

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report *(continued)* Year ended 31 March 2019

Our balance sheet (see page 12) shows that we have net assets of £217,364. Part of these (£83,458) is invested in our buildings and equipment, and another major part (£88,799) is designated for our reserves policy. Our reserves policy requires us to set aside sufficient money to meet our financial liabilities and to continue our LTP sessions for a further four months were there to be any unforeseen collapse in our funding. Some of our remaining assets (£11,593) are unspent grants or are in restricted funds, which means they must be spent on specific activities. This leaves £33,514 of funds that are both unrestricted and undesignated and are available to fund any future deficit, or to support our business plan objectives.

In setting our income and expenditure budgets for 2019/20, we have aimed to achieve a breakeven position. In spite of starting the year with more secured income than in previous years, we have been more rigorous in determining what level of income we can confidently expect. Having determined our realistic income, we have pared back our expenditure budget to meet this. This has involved not filling two vacant supernumerary posts in our centres, reducing the non-contact hours of our deputy centre managers, and not committing to future increases in the Real Living Wage. We are also improving the reliability of our internal financial reporting. In spite of a tough external climate we are confident of a strong stable future for Dingley's Promise.

Plans for future periods

- a) We will continue to follow our five-year Business Strategy with stated intentions to:
 - maximise our current assets to expand the services at our existing centres, mainly focused on additional services to assist parent/carers and the extended family;
 - offer access to support sessions for families who have left us;
 - open additional centres where demand can be proven and local financial support can be secured;
 - further extend our outreach work with mainstream activities and groups where we can find children with SEND and give families information about their options;
 - ensure transition is effective and understood by parents.
- b) Further develop and fully roll-out our on-line training offering to mainstream settings on how best to support SEND children.
- c) We will continue to seek out and work with other organisations that undertake work similar to ours, with a view to sharing experience and learning new methods.
- d) Although unsuccessful in the past two years, we still hope to secure funding to undertake reconfiguration work on the Reading building to maximise available space and build on the recent improvements to the lighting and heating systems and the full refurbishment of the kitchen.
- e) We will continue to seek to add suitably experienced and motivated people to both the Trustee Board and the Advisory Board.
- f) The annual Spring Ball will take place on 7th March 2020, and we are in the early stages of planning one or more large scale public events to raise our profile, interact more closely with the business community and raise funds.

Statement of directors' responsibilities

The directors are responsible for preparing the directors' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing those financial statements the directors' are required to:

- select suitable accounting policies and apply them consistently;
- observe the method and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Dingley Family and Specialist Early Years Centres
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**Directors' annual report (continued)
Year ended 31 March 2019**

In so far as the directors are aware:

- there is no relevant accounting information of which the charitable company's accountant is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

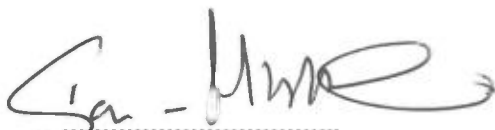
The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed by order of the Trustee Director Board on 18 July.....2019



.....
Mr David Ormrod – Chair



.....
Mr Ian Mackinder

Company registration number: 07279320

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Independent Examiner's report
to the Directors of Dingley Family and Specialist Early Years Centre**

I report on the accounts of the company for the year ended 31 March 2019, which are set out on pages 11 to 21.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

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 your charity's accounts as 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Company as required by section 386 of the Act 2006; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of 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.

Heather Wheelhouse

Heather Wheelhouse FCA
ICAEW

BDO LLP
R+
2 Blagrove Street
Reading
RG1 1AZ

Date: 30 July 2019

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Statement of financial activities
for the year ended 31 March 2019

	Unrestricted Funds	Restricted funds				Newbury Buildings	2019 Total	2018 Total
		Training Offering	Reading	Reading Buildings	Wokingham			
	£	£	£	£	£	£	£	
Income and endowments from:								
Donations and legacies	80,989	-	461	-	-	8,049	93,006	
Income from investments								
- Bank interest	1,107	-	-	-	-	-	1,531	
Charitable activities								
- Earned income	1,397	4,653	46,246	-	65,319	42,201	141,028	
- Grants (note 2)	56,722	20,098	124,277	5,184	78,455	106,098	345,744	
Total income and endowments	140,215	24,751	170,984	5,184	143,774	156,348	581,309	
Expenditure on:								
Raising funds (note 3a)	80,884	20	465	-	132	322	77,108	
Charitable activities (note 3b)	7,101	28,958	210,244	15,062	161,412	154,487	506,528	
Total expenditure	87,985	28,978	210,709	15,062	161,544	154,809	583,636	
Net income/(expenditure)	52,230	(4,227)	(39,725)	(9,878)	(17,770)	1,539	(2,327)	
Transfers between funds	(67,589)	8,784	46,213	1,809	10,783	-	-	
Fund balances brought forward at 1 April 2018	129,674	435	6,934	16,709	9,886	10,190	250,731	
Fund balances carried forward at 31 March 2019	114,315	4,992	13,422	8,640	2,899	11,729	248,404	

The charitable company's income and expenditure all relate to continuing activities. The charitable company has no recognised gains and losses other than the net movement in funds each year.

The notes on pages 14 to 21 form part of these financial statements

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Balance sheet
As at 31 March 2019**

	Note	2019 £	2018 £
Fixed assets			
Tangible fixed assets	5	<u>83,458</u>	<u>100,584</u>
Current assets			
Other debtors and prepayments	6	15,452	17,024
Cash at bank and in hand		<u>169,082</u>	<u>176,856</u>
		184,534	193,880
Creditors: amounts falling due within one year			
Other creditors and accruals	7	(50,628)	(46,060)
		<u>133,906</u>	<u>147,820</u>
Net current assets		133,906	147,820
Net assets		217,364	248,404
Represented by:			
Funds			
Unrestricted funds		114,315	129,674
Restricted funds		<u>103,049</u>	<u>118,730</u>
		217,364	248,404

The Directors are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The Directors acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its results for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustee Director Board and authorised for issue on 18 July 2019 and were signed on their behalf by:


Mr David Ormrod – Chair


Mr Ian Mackinder

Company registration number : 07279320

The notes on pages 14 to 21 form part of these financial statements

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Statement of cash flows
Year ended 31 March 2019**

	Note	2019 £	2018 £
Cash flows from operating activities			
Cash provided by operating activities	13	<u>4,062</u>	<u>30,569</u>
Cash flows from investing activities			
Interest income		1,107	1,531
Purchase of tangible fixed assets		<u>(12,943)</u>	<u>(31,240)</u>
Cash used in investing activities		<u>(11,836)</u>	<u>(29,709)</u>
Increase/(decrease) in cash and cash equivalents in the year		(7,774)	860
Cash and cash equivalents at the beginning of the year		<u>176,856</u>	<u>175,996</u>
Total cash and cash equivalents at the end of the year		<u><u>169,082</u></u>	<u><u>176,856</u></u>

The notes on pages 14 to 21 form part of these financial statements

Dingley Family and Specialist Early Years Centres (Limited by guarantee)

Notes to the financial statements Year ended 31 March 2019

1. Accounting policies

General information

Dingley Family and Specialist Early Years Centres is a registered charity, number 1137609, and a charitable company limited by guarantee, number 03081670, incorporated in England and Wales. The address of its registered office is Kennet Walk Community Centre, Kenavon Drive, Reading, Berkshire, RG1 3GD.

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

A separate income and expenditure account has not been prepared as the information required by the Companies Act 2006 is given in the Statement of Financial Activities and in the notes of the financial statements.

The financial statements are prepared in pound sterling (£) and the figures are rounded to the nearest £.

Going concern

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outline in the Statement of Directors' Responsibilities.

Funds

Unrestricted funds represent funds of the charitable company that are not subject to any restrictions regarding their use.

Restricted funds represent funds available to meet specific expenditure as specified by the fund provider.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income subject to the specific wishes of the donors is treated as restricted funds.

Expenditure

Expenditure is included on an accruals basis, inclusive of any VAT, which cannot be recovered. Certain expenditure is apportioned to costs categories based on the estimated amount attributable to the activity during the year.

Depreciation

Depreciation is calculated to write off the cost less estimated residual value of fixed assets over their estimated useful lives.

Equipment – 4 years straight-line
Leasehold improvements – over the remaining term of the lease

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activity over the period in the which the cost is incurred.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements
Year ended 31 March 2018**

1. Accounting policies (*continued*)

Pensions

The charity contributes to a defined contributions scheme.

Significant judgments and estimates

In the application of the charity's accounting policies, the directors are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgment or material estimation uncertainties affecting the reported financial performance in the current or prior year.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2019**

2. Grants	Unrestricted Funds £	Restricted funds					2019 Total £	2018 Total £
		Training Offering	Reading	Reading Building	Wokingham	Newbury		
Ascot Racecourse Community Fund (via Berkshire Community Foundation) FSW Reading & Wokingham	-	-	-	-	-	-	4,000	
Bailey Thomas Community Fund - towards Centre Manager at Newbury	-	-	-	-	-	-	12,000	
Barbara Ward Children's Foundation – LTP sessions	5,000	-	-	-	-	-	5,000	
Berkshire Community Foundation	10,000	-	4,000	-	-	-	14,000	
BBC Children in Need	-	-	16,814	-	-	-	33,627	
Big Lottery Fund	-	-	-	-	32,352	-	32,352	
Cardy Beaver Foundation	2,000	-	-	-	-	-	2,000	
David Brownlow Charitable Foundation	10,000	-	-	-	-	-	10,000	
DM Thomas Foundation for Young People	-	-	2,500	-	-	-	2,500	
Englefield Charitable Trust	-	1,887	-	-	-	8,019	9,906	
Garfield Weston Foundation	15,000	-	-	-	-	-	15,000	
Genetic Disorders UK – towards LTP sessions	-	-	1,000	-	-	-	1,000	
Gerald Palmer Eling Trust	-	-	-	-	-	9,000	9,000	
Greenham Common Trust- Find Me a Grant	-	-	-	-	-	5,902	5,902	
Greenham Common Trust- Pitch to the Panel	-	11,211	-	-	-	-	11,211	
Greenham Common Trust – Youth Distribution Fund	-	-	-	-	-	1,415	1,415	
Greenham Common Trust – Reactive Grant	-	-	-	-	-	10,242	10,242	
Green Hall Foundation – Ceiling hoist	-	-	3,000	-	-	-	3,000	
Henry Smith Charity – FSW and outreach work	-	-	2,033	-	2,033	2,033	6,099	
Involve – Wokingham Carers Project	-	-	-	-	-	-	3,750	
Leeds Building Society	-	-	-	1,000	-	-	1,000	
Masonic Charitable Foundation – EYP salary	-	-	-	-	-	5,558	5,558	
Jules Thorn Charitable Trust - Ann Rylands small grants scheme	-	-	-	-	-	-	750	
Mobbs Memorial Trust - Reading Kitchen	-	-	4,892	-	-	-	4,892	
Morrisons Foundation – Reading garden	-	-	-	4,184	-	-	4,184	
Moto in the Community	972	-	-	-	-	-	972	
Mr & Mrs A J Pye's Charitable Settlement	-	-	-	-	-	-	1,000	
Newbury Town Council	-	-	-	-	-	708	708	
Percy Bilton Charity - Hoist	-	-	-	-	-	-	2,632	
Peter Baker Foundation	-	-	-	-	-	9,434	9,434	
Peter Harrison Foundation - Reading Kitchen	-	-	-	-	-	-	4,500	
RCVYS – grant for training	-	5,000	-	-	-	-	5,000	
Reading Borough Council - Short Breaks	-	-	-	-	-	-	5,000	
Reading Borough Council- Resource Unit	-	-	22,226	-	-	-	22,226	
Reading Borough Council- SLA Grant	-	-	41,800	-	-	-	41,800	
Reading Borough Council – Disability access funding and specialist chair adaptations	-	-	3,273	-	-	-	3,273	
Reading Dispensary Trust – Corner chair	-	-	685	-	-	-	685	
Reading St Laurence Church Lands	-	-	-	-	-	-	1,000	
R S Brownless Charitable Trust	200	-	-	-	-	-	200	
Screwfix Foundation – Reading facelift	-	-	5,000	-	-	-	5,000	
Sculler CIC	-	-	3,000	-	-	-	3,000	
Sobell Foundation – FSW for Reading & Wokingham	-	-	5,000	-	5,000	-	10,000	
Souter Charitable Trust	2,000	-	-	-	-	-	2,000	
St James's Place Foundation	-	-	-	-	-	-	1,000	
Tesco Bags for Help - Newbury Garden	-	-	-	-	-	1,551	1,551	
Thatcham Town Council	-	-	-	-	-	-	472	
The Act Foundation - Mobi changer bed	-	-	-	-	-	-	3,347	
The Ammco Charitable Trust	500	-	-	-	-	-	500	
The Childwick Trust	-	-	-	-	-	-	6,000	
The Earley Charity – Reading facelift	-	-	4,600	-	-	-	4,600	
The Hedley Foundation - Hoist	-	-	2,454	-	-	-	2,454	
The Hobson Charity, via The CAF Charity Account - Learn Through Play	-	-	-	-	-	-	5,000	
The Ironmongers' Company – Holiday playscheme	-	-	-	2,820	2,423	-	5,243	
The Lake House Foundation - Champion Funds - Big Give Campaign Matching K Ormrod donation	-	-	-	-	-	-	1,000	
The Medlock Charitable Trust	-	-	-	-	-	-	5,000	
The Prince Phillip Trust Fund – 5 training places in Windsor & Maidenhead	-	2,000	-	-	-	-	2,000	
The Sackler Trust	-	-	-	-	-	-	3,000	
The Shanley Foundation - Boogie Mites Programme	-	-	2,000	-	-	-	2,000	
The Sir Jules Thorn Charitable Trust (Ann Rylands grant scheme)	750	-	-	-	-	-	750	
The Steven Bloch Image of Disability CT	300	-	-	-	-	-	300	
The Toy Trust - Hoists and Slings	-	-	-	-	-	-	2,952	
Theodore Roussel Memorial Trust	-	-	-	-	-	-	5,000	
Wates Foundation	10,000	-	-	-	-	-	10,000	

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2019**

2. Grants (continued)

	Unrestricted Funds	Restricted funds					2019 Total	2018 Total
		Training Offering	Reading	Reading Building	Wokingham	Newbury		
	£	£	£	£	£	£	£	
Welton Foundation	-	-	-	-	-	-	20,150	
West Berkshire Council - Short Breaks Grant	-	-	-	-	-	-	11,250	
West Berkshire Council - SLA	-	-	-	-	30,000	30,000	-	
Wessex Youth Trust – EYP salaries	-	-	-	-	3,000	3,000	-	
Wokingham Borough Council - Short Breaks	-	-	-	1,250	-	1,250	3,750	
Wokingham Borough Council - SLA	-	-	-	30,000	-	30,000	30,000	
Wokingham Town Council	-	-	-	-	-	-	1,500	
Wokingham United Charities – EYP salary	-	-	-	5,000	-	5,000	-	
	56,722	20,098	124,277	5,184	78,455	106,098	390,834	
							345,744	

From 2017/18, income from the Nursery Education Grant and 1:1 funding has been re-categorised as Earned Income.

Reading received grants, both statutory and from other sources, primarily to deliver Learning Through Play (LTP) sessions, Monday through Friday during school term times. They also received funds to partly fund a Family Support Worker (FSW) and other outreach work. The FSW is, a role which forms the link between the work we do with children when they attend our sessions, and the equally important learning and development that takes place in the home environment. Reading also received a number of grants for equipment in the play rooms, a garden "make-over" and for a total refurbishment of the toilets.

Wokingham's non-equipment grants were of a similar profile and were used for exactly the same purpose as Reading's, with the addition of grants that also funded holiday play schemes.

This year, the profile of Newbury's grants was very similar to both Reading and Wokingham in that they largely funded our LTP sessions.

Grants received for the Training Offering were exclusively for awarding bursaries to course attendees in specified areas, making our online Inclusivity Training accessible to more mainstream Early Years Practitioners.

Other grants awarded to us with no particular use specified by the donor (i.e. unrestricted funding) were used to offset our core running costs, purchase fundraising and marketing materials and develop new services.

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2019**

4. Staff costs	2019 £	2018 £
Salaries	427,918	396,159
Employers NI	21,934	19,784
Employer Pension Contributions	6,775	3,034
	<u>456,627</u>	<u>418,977</u>
	No.	No.
The average number of part-time employees was	31	33
The average number of full time employees was	<u>7</u>	<u>5</u>

No employees received employee benefits in excess of £60,000 (2018 – Nil).

No member of the Trustee Director Board received any remuneration or expenses during the year (2018 – Nil).

The key management personnel of the charity received employee benefits totalling £201,939 (2018 - £178,359).

5. Tangible fixed assets

	Leasehold Improvements £	Equipment £	Total £
Cost			
At 31 March 2018	141,567	38,943	180,510
Additions	-	12,943	12,943
Disposals	-	-	-
At 31 March 2019	<u>141,567</u>	<u>51,886</u>	<u>193,453</u>
Depreciation			
At 31 March 2018	50,993	28,933	79,926
Charge for the year	25,936	4,133	30,069
Elimination of disposal	-	-	-
At 31 March 2019	<u>76,929</u>	<u>33,066</u>	<u>109,995</u>
Net book value			
At 31 March 2019	<u>64,638</u>	<u>18,820</u>	<u>83,458</u>
Net book value At 31 March 2018	<u>90,574</u>	<u>10,010</u>	<u>100,584</u>

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2019**

6.	Debtors		2019	2018
			£	£
	Other debtors		10,250	9,467
	Prepayment		5,202	7,557
			<u>15,452</u>	<u>17,024</u>
7.	Creditors			
	Amounts falling due within one year		2019	2018
			£	£
	Other taxes, social security & pensions		6,068	5,521
	Accruals & other creditors		17,260	13,950
	Deferred income		27,300	26,598
			<u>50,628</u>	<u>46,060</u>

Income received during the year that has been deferred as it does not meet the recognition criteria as set out in the accounting policies is as follows:

	Unrestricted Funds	Restricted Funds			2019 Total
		Training Offering	Reading	Wokingham Newbury	
			£	£	£
Masonic Charitable Foundation	-	-	-	1,112	1,112
Sobell Foundation	-	-	3,750	3,750	7,500
Henry Smith Charity	-	-	2,300	2,300	6,900
Children in Need	-	-	3,605	-	7,209
Donations re Dragon Boat Race	190	-	-	-	190
Wokingham NEG	-	-	-	3,479	3,479
Summer Term 2019 1:1 Funding	-	-	-	840	840
Easter Playscheme	-	-	-	70	70
	<u>190</u>	<u>-</u>	<u>9,655</u>	<u>9,529</u>	<u>27,300</u>

8. Analysis of net assets between funds

	Unrestricted £	Restricted £	Total 2019 £
Tangible fixed assets	-	83,458	83,458
Net current assets	114,315	19,591	133,906
	<u>114,315</u>	<u>103,049</u>	<u>217,364</u>

**Dingley Family and Specialist Early Years Centres
(Limited by guarantee)**

**Notes to the financial statements (continued)
Year ended 31 March 2019**

8. Analysis of net assets between funds (continued)

	Unrestricted £	Restricted £	Total 2018 £
Tangible fixed assets	-	100,584	100,584
Net current assets	129,674	18,146	147,820
	<u>129,674</u>	<u>118,730</u>	<u>248,404</u>

9. Reserves policy

As described in the Directors Report on page 6, the directors have reviewed and renewed the reserves policy. The new total requirement for 4 months of net operating costs, redundancy and other costs would be £88,799. This would be covered by:

Unrestricted funds	80,989
Newbury Restricted Funds	<u>7,810</u>
	<u>88,799</u>

10. Commitments under operating leases

At 31 March 2019 the company had future minimum lease payments under non-cancellable operating leases as set out below:

	2019		2018	
	Land and buildings £	Other £	Land and buildings £	Other £
Within 1 year	15,952	-	15,952	-
Later than 1 year and not later than 5 years	31,200	-	31,200	-
Later than 5 years	-	-	7,800	-
	<u>47,152</u>	<u>-</u>	<u>54,952</u>	<u>-</u>

11. Pensions

The charitable company runs a defined contribution scheme. The costs for the year represents the charitable company's contributions to the scheme of £6,775 (2018 - £3,034). At the year end £1,420 (2018 - £Nil) was accrued in respect of contributions to this scheme.

12. Taxation

The company is a registered charity. It has no liability to corporation tax on any of its sources of income or on any chargeable gains realised to date.

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2019 £	2018 £
Net movement in funds	(31,040)	(2,327)
Add back depreciation charge	30,069	23,179
Deduct investment income shown in investing activities	(1,107)	(1,531)
Decrease in debtors	1,572	4,222
Increase in creditors	4,568	7,026
Net cash used in operating activities	<u>4,062</u>	<u>30,569</u>