



Patrons Christopher Khoo DL &
Naomi Khoo and Helene Raynsford
and Lord Brownlow CVO DL

Company Registration Number: 07279320
Charity Number: 1137609

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

Financial Statements

Year ended 31 March 2022

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

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Year ended 31 March 2022**

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

Legal and Administrative information Year ended 31 March 2022

The Trustee Board presents their report, together with the financial statements, for the period from 1 April 2021 to 31 March 2022.

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

Dingley's Promise is a registered charity, number 1137609 and is a charitable company limited by guarantee, number 07279320.

The charity number, company number, present Trustees (being directors of the charitable company) and advisors are noted below:

Trustee Board

The members of the Trustee Board during the period were as follows:

Chair: Mr Michael Scheepers (appointed 3 September 2021)
Deputy Chair: Mr Russ Fowler (appointed 26 November 2020)
Treasurer: Mr Peter Brogden (appointed 28 May 2020)
Secretary: Ms Rachel Thompson (appointed 29 July 2021)
Trustees: Mrs Lorna Fairbairn (resigned 10 May 2022)
Ms Joy Essien (appointed 26 November 2020)
Ms Myra Kelly (appointed 25 February 2021)
Ms Helen Amner-Munslow (resigned 7 March 2022)
Masako Eguchi-Bacon (appointed 18 March 2022)
Charles Tate (appointed 18 March 2022)

Two Patrons, Christopher Khoo DL and Naomi Khoo, were appointed in January 2018, and a further Patron, Helene Raynsford, was appointed in June 2018. In February this year we were proud to confirm Lord Brownlow CVO DL as our newest Patron, committed to raising the profile of our work on a national level.

Company registered number

07279320

Charity number

1137609

Bankers

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

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

Shawbrook Bank Limited
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 Year ended 31 March 2022

Registered office

Kennet Walk Community Centre
Kenavon Drive
Reading
Berkshire
RG1 3DG

Outreach addresses

Poplar Place
Shaw
Newbury
Berkshire
RG14 1NA

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

Independent Examiner

Heather Wheelhouse ACA
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 2022

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), and reviewed in 2022 to reflect the full scope of the impact we aim to have on children with SEND and their families across the country

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 where appropriate.

As we seek volunteers with new skills and experience and as, inevitably, we must replace volunteers who can no longer work with us for various reasons, the charity will have to "induct" new Trustees on a reasonably regular basis. To provide a consistency and thoroughness of introduction that will maximise the new Trustee contribution as quickly as possible, we follow an induction process which is both simple and yet sufficiently flexible to take account of individual needs and availability. The process is described in the Trustee Induction document dated September 2020, 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 and a clear DBS check.

Upon appointment as a Trustee, the Vice Chair (or a designated Trustee) will inform Companies House and the Charity Commission of that appointment, and the new Trustee 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.

We are aware of the Charity Governance Code and we believe our own main principles, and processes by which we govern, adhere very closely to the seven principles of good governance contained within the code. As we develop our Trustee Board and ways of working, we will consciously and consistently check our progress against these principles and their underlying directional guidance.

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. Since a structural reorganisation in February 2021 the CEO has four direct reports:

- Fundraising & Communications Manager (FCM), Jo Evans appointed in February 2020.
- Finance Manager (FM), Theresa Bowers (who was appointed in February 2017 and who, since August 2017, has operated as a contractor to Dingley);.
- Operations manager (OM) Karen Vockins appointed in April 2022 to directly manage the three centre operations (West Berkshire, Wokingham and Reading each having its own full-time manager), and the Family outreach programme.
- Training Programme Manager (TPM), Amanda Brown appointed in October 2021 to manage our training projects and direct delivery to learners across the country.

During the 2021/22 financial year, Trustee meetings were held once every two months, either via Teams or in person. Between meetings, decisions were made in consultation with the Chair, Deputy Chair and other Trustees as required. If necessary, a special meeting of the Board was convened.

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)
Laxmi Patel (SEND Law)
Liz Pemberton (Equality, Diversity and Inclusion)

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

Directors' annual report (*continued*) Year ended 31 March 2022

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 us.
- Be active in networking and signposting to ensure all 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 West Berkshire 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 All Saints School in Wokingham. We have a licence to occupy this space (with an agreed 12 months' notice by either party) and pay both fixed and variable 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. The current lease expires in July 2034.

Volunteers play a very important role within the charity, assisting with fundraising, undertaking administration to take the pressure off teams, supporting children in the Centres, and helping with mealtimes. Dingley's Promise was awarded the Queen's Award for Voluntary Service (the MBE for charities) in June 2011. During 2021/22, our volunteer hours (including Trustee time) totalled over 2,700 hours.

Risk Management Statement

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

The policy states that :

- The trustees and executive management of Dingley's Promise 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.
 - Risk assessment will be conducted on all new activities and projects to ensure they are in line with the Dingley's Promise 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 and Specialist Early Years Centres (Limited by guarantee)

Directors' annual report *(continued)* Year ended 31 March 2022

- Dingley's Promise 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's Promise 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's Promise, 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 further reviews were held in April 2019 and April 2020. In 2021 the introduction of the latest Trustee with specific oversight of Governance & Risk, led to a review of the risk management policy and processes. At the onboarding stage, a desk top analysis of the current policy and the over-riding Risk Register had ascertained that due to various issues including growth in operations, changes in assigned duty holder Trustees, and the impact of the pandemic, renewed efforts were to be applied to comply with the Policy mandatory requirements. This exercise led to the current version of the Risk Management Policy Version 05 dated September 2021. A documented formal procedure has been included within the Policy and this includes the need for formal training in risk assessment to be given. The Board have now completed a mandatory course module in risk assessment awareness approved by the International Institute of Risk and Safety Management (IIRSM) and CPD. The procedural section within the policy demonstrates responsibilities for ensuring compliance with the policies and should be used as the starting point for training, audit and monitoring as well as quality control purposes, all of which will align to the Charities and Risk Management Guidance document (CC26), version dated June 2017.

As of the end of the last reporting period, a core Risk Committee had been formed, and was tasked with undertaking a systematic joint review and upgrade of the Risk Register, the area under particularly focus in the last year has been in regards to buildings and critical maintenance and life -safety compliance items which affect safety such as Fire and Emergency requirements. With the departure of the former Operations Manager these committee meetings were temporarily suspended, however the recent introduction of the new Operations Manager means that the Risk Committee meetings will be able to be reconvened. These will be scheduled to be held monthly. The new Operations Manager has taken ownership from the outset and is noted already as having been able to make significant improvements on Centre facilities management arrangements from the outset. Following an introductory meeting with the new Operations Manager, the Risk Management Policy Version 05 and the current risk register was issued to the Board of Trustees for consideration and comment on 10th May 2022.

Prior to the COVID-19 situation, our key risk remained 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 and competition is securing voluntary income.

The impact of COVID-19 on our operations and funding was the subject of a separate risk assessment workshop on April 15th, 2020. This concluded that the rapid implementation of an amended Business Continuity Management Plan (BCMP), combined with vulnerability risk assessments on all staff and supported children, had successfully mitigated the risk of being unable to provide effective support services during lockdown.

From 1st June 2020, full face to face services at our Centres had resumed, although in recognition of families who needed to self-isolate we also provided remote support for families via telephone, video conference and online resources. The organisation continues to respond to changes in the risks associated with the pandemic, taking part in surge testing in mid-June 2021, which led to another closure of the Wokingham Centre.

Clearly, the risk of reduced levels of funding was also high on the agenda, and this is covered in the following paragraphs on "Going concern".

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

Directors' annual report *(continued)* Year ended 31 March 2022

Going concern

Our performance in recent years, even those years which resulted in an operating deficit, has always left us at the end of the year with a good cash base, a Reserves Fund to cover a managed wind-down in the event of collapse in funding (or other event resulting in forced closure), sufficient funding in all other restricted funds to cover asset values and liabilities (e.g., unspent grants) and additional unrestricted funds to develop the organisation and its services. In each of the last three years, we have operated for a time without a Fundraising Manager yet have achieved income no worse than 9% short of budget and managed our operational expenditure to match. We are aware of, and adhere to, the Charity Commission's guidance on 'Managing a charity's finances: planning, managing difficulties and insolvency (CC12)'. Under normal circumstances we firmly believe that our strong governance and management make a compelling case for Dingley's Promise to be considered a Going Concern.

Achievements and performance

This was a year of continued growth and development at Dingley's Promise. We worked hard in the aftermath of the pandemic to support children to recover and to support their families – especially where they had experienced isolation. As a result, the number we reached rose by an incredible 40% compared to the previous year. Our four main areas of work – our Centres, our family support programme, our training and consultancy programme and our influencing work - all achieved significant progress this year.

In our Centres, there was a striking increase in the level of need of our children. The number of children with Education, Health and Care Plans (EHCPs) rose by 68%, and the number of children needing 1:1 support rose by 33%. Despite this rise, the number of children transitioning to the mainstream across the organisation has remained fairly constant at 65%. With our specialist support, many children such as B have been able to make huge developmental strides, despite the barriers of the pandemic.

'B has cerebral palsy but due to the pandemic all of his hospital appointments were cancelled and his diagnosis was significantly delayed. This means that he started specialist therapies much later than he should have.'

When B joined us, he had very limited mobility, no usable communication and was wholly reliant on his parents. He struggled being around other children, but he was very cognitively aware.

Over the last year with us he has made the progress expected in two and a half years. Daily massage and physical movement support have helped him gain strength, confidence, coordination and balance. He can now stand unaided and uses a walker to move around. He can also now lower himself to sit in a conventional chair, allowing him to take part in snack time and table top activities with other children. He is also now able to stand while his nappy is changed and sit on a toilet with support, and we are now confident he will be able to use a toilet independently in the future.

B now has a few words and can communicate using Makaton (with some of the signs adapted because of restrictions in his hand and arm movement). He has also recently started using an interactive Ipad with pictures. Being able to communicate his needs and wants has made family life easier and improved his ability to connect socially with other children and adults.

When he leaves us, his family would like him to attend a mainstream school with support. He has already made huge progress physically, socially and with his communication skills and we are ready to support his transition to the next part of his education journey, having recovered from the delays and isolation he experienced in his earliest years.'

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

Directors' annual report *(continued)* Year ended 31 March 2022

Our family support programme saw the greatest growth linked to the increasing reach of our work, which now supports not only the families in our Centres, but also the families on our waiting lists and other families with children with SEND in our local areas. Even if the children do not attend a Dingley Centre, we are committed to supporting their families, helping them link with others in the same situation, and supporting them to access the best early education provision for their children.

Our families this year have reported high levels of satisfaction with the work that we do with 92% saying they feel more positive about the future as a result of our help, and 87% saying they feel less isolated.

'I honestly cannot thank them enough for the support we've had throughout our time at Dingley's. If it wasn't for the help and advice, I don't think we'd be where we need to be right now.'

'Dingley helped so much when I was going through a challenging time with my child. A home visit and open ears from a very warm understanding person helped me a lot and made me feel not alone in this.'

Thirdly, our training and consultancy programme grew substantially, and we worked closely with 20 local authority areas (compared to 4 the previous year) supporting their early years strategic development. The number of learners who completed their courses increased by 17%, showing that we have improved our ability to support learners in the successful completion of their learning. Our new programme with Comic Relief began in July, and will see us partner with 30 local authorities and reach 30,800 practitioners over the next five years. As part of this expansion, we invested in a learner management system that will allow us to offer a professional service to these large numbers of trainees, and will support the continued growth of the training.

Finally, our national influencing has continued at pace, and we have been asked to speak at various national meetings and conferences focusing on the early years and children with SEND. We are a lead partner of the All Party Parliamentary Group on Childcare and Early Education, and have presented to the Treasury about the financial case for better supporting children with SEND in the early years. As a result, they asked for further information to support their preparation of the Government's Spending Review. We have established a national steering group for our training programme which brings together major organisations in early years and disability, and is committed to sharing good practice and implementing project learnings. We have also established a National Forum for Early Years SEND Specialist Providers, with the aim of bringing similar organisations together to create a more powerful and unified voice.

Financial Review

Total income for 2021/22 grew by £50,078 over the previous year to reach £852,205. This growth resulted from an increase of £102,025 in income from donations and £18,343 in performance related grants offsetting a drop of £51,509 in overall grants. The growth in donations reflects the generous support of both corporate donors and private individuals. Performance related grants have increased as a result of the consultancy and training activities which were severely limited due to COVID restrictions in 2020/21. The reduction in grant income is largely due to the one-off COVID support grants received last financial year that meant we were ineligible to reapply this year due to their funding stipulations.

The growth in income enabled DP to equally grow its spend on charitable activities by some 9% to a total of £763,599. Costs of raising funds increased only slightly and account for 10% of total expenditure.

As a result of this managed growth in both income and expenditure, the charity generated a surplus of just £326 for the year.

The charity's balance sheet remains strong with net assets of £272,703 (2021: £272,377) of which £260,372 (2021: £243,975) is bank funds.

Our budget for 2022/23 plans for growth of 6% in both income and expenditure, with much of the expansion being driven by the continuing roll out of the national training programme.

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

Directors' annual report *(continued)* Year ended 31 March 2022

Plans for future periods

We continue to be ambitious about transforming the early years for children with SEND and their families, and this is apparent in our new five- year strategy that will drive our growth across the coming years. The strategy was created by the senior leadership team and the Board on the March 2022 Strategy Development Day and was then reviewed by all our teams before being resubmitted to the Board for final approval. We used feedback from our parent survey, staff survey and partner feedback to inform its creation, and have shared our plans widely with stakeholders.

- Develop our current three Centres to ensure they are Centres of excellence, with a focus on ensuring the voice of the child and the voice of our families are central to our work, further expansion of our family support work offer, and embedding our digital tracking systems.
- Open eight new Centres across England to ensure we have a presence in every region and are able to support local best practice for children with SEND in the early years.
- Develop our national change work including support and consultancy with 130 local authorities, increased public speaking to raise awareness and profile, and lobbying for national change. We aim specifically to bring about a duty to assess sufficiency for children with SEND in the early years, and changes to the standard training for early years practitioners to include content on effective inclusive practice.
- Expand our training programme to reach 50,000 learners over the next five years, increasing our number of short courses from two to ten, developing a programme for specialist settings and bringing the running of our accredited Level 3 programme in house.

We are ambitious about what can be achieved over the next five years and beyond, and have the support of our teams and stakeholders to help us achieve this. What is clear to us though, is that our Centres remain the heart of the organisation, and without them we cannot run our other programmes. As such, we will continue to ensure that expansion in other areas of the charity's work in no way compromises the future development of our Centres of excellence, which continue to be the driving force behind Dingley's Promise and the achievement of our aims.

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.

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.

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

**Directors' annual report *(continued)*
Year ended 31 March 2022**

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 on08/09/2022



.....
Mr Michael Scheepers – Chair



.....
Mr Peter Brogden

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 2022, which are set out on pages 11 to 23.

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.

DocuSigned by:

DA15AED75D45453...
Heather Wheelhouse ACA

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

08 September 2022
Date:

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

**Statement of financial activities
for the year ended 31 March 2022**

	←				→					
	Unrestricted Funds	Training Offering	Reading	Reading Buildings	Restricted funds Wokingham	Wokingham Buildings	Newbury	Newbury Buildings	2022 Total	2021 Total
	£	£	£	£	£	£	£	£	£	£
Income and endowments from:										
Donations and legacies										
- Donations and legacies	159,786	-	900	-	-	-	6,118	-	166,804	64,779
- Grants (note 2)	17,150	89,785	47,717	-	73,658	-	61,327	-	289,637	370,990
Income from investments										
- Bank interest	483	-	-	-	-	-	-	-	483	921
Charitable activities										
- Performance related grants (note 2)	2,735	70,001	125,839	-	122,561	-	74,145	-	395,281	365,437
Total income and endowments	180,154	159,786	174,456	-	196,219	-	141,590	-	852,205	802,127
Expenditure on:										
Raising funds (note 3a)	87,468	-	357	-	166	-	289	-	88,280	85,332
Charitable activities (note 3b)	7,211	116,921	229,680	1,747	192,743	-	202,970	12,327	763,599	664,097
Total expenditure	94,679	116,921	230,037	1,747	192,909	-	203,259	12,327	851,879	749,430
Net income/(expenditure)	85,475	42,865	(55,581)	(1,747)	3,310	-	(61,669)	(12,327)	326	52,697
Transfers between funds	(83,312)	-	22,573	-	-	-	60,739	-	-	-
Net movement in funds	2,163	42,865	(33,008)	(1,747)	3,310	-	(930)	(12,327)	326	52,697
Fund balances brought forward at 1 April 2021	147,870	-	34,966	39,078	8,599	-	930	40,934	272,377	219,680
Fund balances carried forward at 31 March 2022	150,033	42,865	1,958	37,331	11,909	-	-	28,607	272,703	272,377

Transfers from the Unrestricted Fund to the Reading and Newbury Restricted Funds are made to ensure that the balances carried forward into 2021/22 for each of these restricted funds are sufficient to cover any deficit.

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 15 to 22 form part of these financial statements

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

**Statement of financial activities
for the year ended 31 March 2021**

	←				→					
	Unrestricted Funds	Training Offering	Reading	Reading Buildings	Restricted funds Wokingham	Wokingham Buildings	Newbury	Newbury Buildings	2021 Total	2020 Total
	£	£	£	£	£	£	£	£	£	£
Income and endowments from:										
Donations and legacies										
- Donations and legacies	23,007	-	16,967	-	11,933	-	12,872	-	64,779	103,948
- Grants (note 2)	63,598	9,902	139,452	5,000	80,191	-	72,847	-	370,990	127,507
Income from investments										
- Bank interest	921	-	-	-	-	-	-	-	921	775
Charitable activities										
- Performance related grants (note 2)	79,958	8,090	95,212	-	98,169	-	84,008	-	365,437	415,285
Total income and endowments	167,484	17,992	251,631	5,000	190,293	-	169,727	-	802,127	647,515
Expenditure on:										
Raising funds (note 3a)	82,608	1,385	368	-	681	-	290	-	85,332	85,332
Charitable activities (note 3b)	6,529	40,460	225,601	1,270	189,028	-	188,817	12,393	664,098	560,661
Total expenditure	89,137	41,845	225,969	1,270	189,709	-	189,107	12,393	749,430	645,993
Net income/(expenditure)	78,347	(23,853)	25,662	3,730	584	-	(19,380)	(12,393)	52,697	1,522
Transfers between funds	(72,099)	23,853	-	35,348	-	-	8,611	4,287	-	-
Net movement in funds	6,248	-	25,662	39,078	584	-	(10,769)	(8,106)	52,697	2,316
Fund balances brought forward at 1 April 2020	141,622	-	9,304	-	8,015	-	11,699	49,040	219,680	217,364
Fund balances carried forward at 31 March 2021	147,870	-	34,966	39,078	8,599	-	930	40,934	272,377	219,680

Transfers from the Unrestricted Fund to the Training, Reading and Newbury Restricted Funds are made to ensure that the balances carried forward into 2021/22 for each of these restricted funds are sufficient to cover any deficit.

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 15 to 22 form part of these financial statements

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

**Balance sheet
As at 31 March 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	5	<u>58,540</u>	<u>82,274</u>
Current assets			
Other debtors and prepayments	6	54,237	27,962
Cash at bank and in hand		<u>260,372</u>	<u>243,975</u>
		314,609	271,937
Creditors: amounts falling due within one year			
Other creditors and accruals	7	<u>(100,446)</u>	<u>(81,835)</u>
Net current assets		<u>214,163</u>	<u>190,102</u>
Net assets		<u><u>272,703</u></u>	<u><u>272,377</u></u>
Represented by:			
Funds			
Unrestricted funds		143,148	147,868
Restricted funds		<u>129,555</u>	<u>124,509</u>
		<u>272,703</u>	<u>272,377</u>


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.

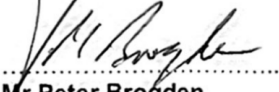
The Directors acknowledge their responsibilities for:

- (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 ...08/09/2022... and were signed on their behalf by:


.....
Mr Michael Scheepers – Chair


.....
Mr Peter Brogden

Company registration number: 07279320

The notes on pages 15 to 22 form part of these financial statements.

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

**Statement of cash flows
Year ended 31 March 2022**

	Note	2022 £	2021 £
Cash flows from operating activities			
Cash provided by operating activities	13	<u>15,916</u>	<u>65,401</u>
Cash flows from investing activities			
Interest income		483	921
Purchase of tangible fixed assets		-	(33,262)
Cash used in investing activities		<u>483</u>	<u>(32,341)</u>
Increase in cash and cash equivalents in the year		16,397	33,060
Cash and cash equivalents at the beginning of the year		<u>243,975</u>	<u>210,915</u>
Total cash and cash equivalents at the end of the year		<u><u>260,372</u></u>	<u><u>243,975</u></u>
Analysis of cash and cash equivalents			
Cash in hand		<u><u>260,372</u></u>	<u><u>243,975</u></u>

The notes on pages 15 to 22 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 2022

1. Accounting policies

General information

Dingley Family and Specialist Early Years Centres is a registered charity, registered in England and Wales, number 1137609, and a charitable company limited by guarantee, number 07279320, 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 2019) – (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

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

Going concern

Our performance in recent years, even those years which resulted in an operating deficit, has always left us at the end of the year with a good cash base, a Reserves Fund to cover a managed wind-down in the event of collapse in funding (or other event resulting in forced closure), sufficient funding in all other restricted funds to cover asset values and liabilities (e.g., unspent grants) and additional unrestricted funds to develop the organisation and its services. In each of the last three years, we have operated for a time without a Fundraising Manager yet have achieved income no worse than 9% short of budget and managed our operational expenditure to match. We are aware of, and adhere to, the Charity Commission's guidance on 'Managing a charity's finances: planning, managing difficulties and insolvency (CC12)'. Under normal circumstances we firmly believe that our strong governance and management make a compelling case for Dingley's Promise to be considered a Going Concern.

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees believe that whilst there is some doubt relating to future income streams, this does not give rise to a material uncertainty regarding the charity's ability to continue as a going concern. The trustees therefore believe that it is appropriate to prepare the accounts on a going concern basis.

At the end of July 2022, the charity had approximately £195,000 of cash available. The trustees have carried out sensitivity analysis that confirms that should no further income, other than what has been confirmed, be received, the charity is able to meet liabilities as they fall due for at least another 12 months from the date of approval of the financial statements.

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

Notes to the financial statements Year ended 31 March 2022

1. Accounting policies (*continued*)

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

All income is recognised in the Statement of Financial Activities when the company is legally entitled to the income, receipt is probable and the amount can be measured reliably. Income from external grants is recognised in the Statement of Financial Activities as soon as it is receivable unless donor conditions related to performance and specific deliverables apply. These grants are accounted for as the charity earns the right to consideration through performance.

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 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.

Pensions

The charity contributes to a defined contributions scheme.

Significant judgements and estimates

In the application of the charity's accounting policies, the directors are required to make judgements, 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 judgement 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 2022**

2. Grants	Restricted Funds	Restricted funds					2022 Total £
		Training Offering	Reading	Reading Building	Wokingham	Newbury	
	£	£	£	£	£	£	£
Alpkit Foundation	-	-	240	-	-	-	240
Anonymous Donor	1,980	-	-	-	-	-	1,980
Assura Community Fund	-	-	1,063	-	1,063	1,063	3,189
Awards 4 All	-	-	2,246	-	3,666	3,416	9,328
Barbara Ward childrens foundation	5,000	-	1,667	-	1,667	1,666	10,000
Berkshire Nurses & Relief in Sickness Trust	-	-	493	-	-	-	493
Berkshire Community Foundation	-	-	2,500	-	2,500	4,800	9,800
Berkshire Masonic Fund	-	-	1,025	-	-	-	1,025
Big Lottery Fund	-	-	-	-	38,682	-	38,682
Blakemore Foundation	-	-	60	-	-	-	60
Brighter Futures for Children	-	-	2,495	-	-	-	2,495
Children in Need	-	-	19,392	-	-	19,392	38,784
Comic Relief	-	89,785	-	-	-	-	89,785
Council for Disabled Children	-	66,734	-	-	-	-	66,734
Didymus Charity	-	-	420	-	-	-	420
D'Oyly Carte Charitable Trust	-	-	-	-	1,365	-	1,365
Edward Gostling Foundation	-	-	1,351	-	1,393	1,351	4,095
Englefield Charitable Trusts	4,000	-	-	-	-	-	4,000
Ernest Hecht Charitable Trust	-	-	322	-	322	323	967
Food For Life	-	-	-	-	154	146	300
Good Exchange	-	-	-	-	-	2,745	2,745
Greenham Common Trust	-	-	-	-	-	15,461	15,461
Healthwatch Wokingham Borough CIC	-	-	-	-	658	-	658
Henry Smith Charity – FSW and outreach work	-	-	4,217	-	10,541	4,217	18,975
HMRC – apprenticeship funding	-	-	-	-	1,000	-	1,000
Masonic Charitable Foundation	-	-	-	-	-	1,162	1,162
Matrix Causes Fund	-	-	1,036	-	1,036	1,066	3,138
Morrisons Foundation	-	-	1,898	-	-	-	1,898
Newbury Building Society	-	-	-	-	-	450	450
Peter Baker	3,000	-	2,200	-	1,120	1,470	7,790
Peter Harrison	-	-	3,653	-	3,653	522	7,828
Reading Borough Council	-	-	121,843	-	-	-	121,843
St Laurence Relief in Need Trust	1,000	-	1,000	-	-	-	2,000
Thatcham Town Council	-	-	-	-	-	300	300
The Ammco Charitable Trust	-	-	-	-	-	1,500	1,500
The Steven Bloch Image of Disability Charitable Trust	1,000	-	-	-	-	-	1,000
The Shanley Foundation	-	-	1,900	-	1,900	-	3,800
The Syder Foundation	-	-	416	-	2,308	276	3,000
West Berkshire Council	-	-	859	-	-	69,665	70,524
Wokingham Borough Council	-	-	-	-	91,507	-	91,507
Wokingham Town Council	-	-	-	-	30,630	-	30,630
Zedra trust	1,170	-	-	-	-	-	1,170
Small grants < £1,000	2,736	3,267	1,260	-	1,054	4,480	12,797
	19,886	159,786	173,556	-	196,219	135,471	684,918

The above grants consist of:

Donations - grants	289,637
Charitable activities – performance related grants	395,281
	<u>684,918</u>

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

**Notes to the financial statements (continued)
Year ended 31 March 2022**

3. Expenditure

	Unrestricted Funds £	Restricted funds							2022 Total £	2021 Total £
		Reading Centre £	Reading Building £	Wokingham Centre £	Wokingham Building £	Newbury Centre £	Newbury Building £	Training Offering £		
a) Expenditure on raising funds										
Advertising/Marketing	2,022	357	-	166	-	289	-	-	2,834	5,751
Fundraising purchases	16,208	-	-	-	-	-	-	-	16,208	8,426
Salaries, national insurance & pensions	60,624	-	-	-	-	-	-	-	60,624	62,335
Contractors	8,564	-	-	-	-	-	-	-	8,564	8,820
Fundraising – Major event costs	50	-	-	-	-	-	-	-	50	-
	<u>87,468</u>	<u>357</u>	<u>-</u>	<u>166</u>	<u>-</u>	<u>289</u>	<u>-</u>	<u>-</u>	<u>88,280</u>	<u>85,332</u>
b) Expenditure on charitable activities										
Salaries, national insurance & pensions	-	149,057	-	141,066	-	143,531	-	80,370	514,024	423,553
Contractor	-	11,419	-	11,419	-	11,419	-	31,829	66,086	52,046
Play equipment expenses	-	8,993	-	6,261	-	3,347	-	-	18,502	30,227
Transport costs	-	2,293	-	906	-	498	-	-	3,697	1,816
Stationery & consumables	395	459	-	463	-	343	-	520	2,180	1,675
Rent, rates & utilities	610	6,651	-	11,525	-	10,862	-	125	29,773	25,956
Building & garden work	-	21,919	-	1,227	-	13,315	-	-	36,461	49,512
Inspection costs	-	-	-	220	-	-	-	-	220	-
Training & personal development	716	3,756	-	3,041	-	2,867	-	-	10,380	12,012
Insurance	-	1,374	1,323	1,341	-	1,341	-	-	5,379	4,562
Bank fees	-	175	-	175	-	175	-	-	525	99
Computer running costs	1,346	3,138	-	3,138	-	3,138	-	1,050	11,810	21,516
General purchases	8	5,142	-	4,462	-	4,261	-	1,424	15,297	8,329
Legal and professional fees	2,643	3,524	-	3,524	-	3,524	-	553	14,649	7,725
Special Events	-	2,612	-	1,365	-	1,993	-	-	5,970	156
Depreciation	-	8,118	424	1,560	-	1,306	12,327	-	23,735	20,731
Independent examiner's fee	-	787	-	787	-	788	-	788	3,150	2,145
Accounts preparation fee	-	263	-	263	-	262	-	262	1,050	2,037
Doubtful debt expense	1,493	-	-	-	-	-	-	-	1,493	-
	<u>7,211</u>	<u>229,680</u>	<u>1,747</u>	<u>192,743</u>	<u>-</u>	<u>202,970</u>	<u>12,327</u>	<u>116,921</u>	<u>763,599</u>	<u>664,097</u>

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

**Notes to the financial statements (continued)
Year ended 31 March 2022**

4. Staff costs	2022	2021
	£	£
Salaries	530,600	448,268
Employers NI	29,540	25,170
Employer Pension Contributions	14,508	12,450
	<u>574,648</u>	<u>485,888</u>
	No.	No.
The average number of part-time employees was	33	31
The average number of full time employees was	<u>7</u>	<u>7</u>

No employees received employee benefits in excess of £60,000 (2021 – Nil).

No member of the Trustee Director Board received any remuneration or expenses during the year (2021 – Nil).

The key management personnel of the charity received employee benefits totalling £231,437 (2021 - £201,351).

5. Tangible fixed assets

	Leasehold Improvements	Equipment	Total
	£	£	£
Cost			
At 31 March 2021	177,279	55,641	232,920
Additions	-	-	-
Disposals	-	-	-
	<u>177,279</u>	<u>55,641</u>	<u>232,920</u>
Depreciation			
At 31 March 2021	107,004	43,641	150,645
Charge for the year	17,953	5,782	23,735
Elimination of disposal	-	-	-
	<u>124,957</u>	<u>49,423</u>	<u>174,380</u>
Net book value			
At 31 March 2022	<u>52,322</u>	<u>6,218</u>	<u>58,540</u>
Net book value			
At 31 March 2021	<u><u>70,275</u></u>	<u><u>11,999</u></u>	<u><u>82,274</u></u>

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

**Notes to the financial statements (continued)
Year ended 31 March 2022**

6. Debtors

	2022 £	2021 £
Other debtors	33,373	24,499
Doubtful debts	(1,493)	-
Prepayment	22,357	3,463
	<u>54,237</u>	<u>27,962</u>

**7. Creditors
Amounts falling due within one year**

	2022 £	2021 £
Trade creditors	17,203	10,687
Other taxes, social security & pensions	11,410	12,081
Accruals & other creditors	6,066	8,297
Deferred income	65,767	50,770
	<u>100,446</u>	<u>81,835</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				2022 Total
		Training Offering	Reading	Wokingham	Newbury	
	£	£	£	£	£	£
Big Lottery Fund	-	-	-	3,233	-	3,233
Comic Relief	-	29,928	-	-	-	29,928
Global's Make Some Noise	18,130	-	-	-	-	18,130
Nicola Marriott	-	-	120	-	-	120
Peter Harrison Foundation	-	-	1,044	1,044	1,044	3,132
Wokingham Borough Council	-	-	-	11,224	-	11,224
	<u>18,130</u>	<u>29,928</u>	<u>1,164</u>	<u>15,501</u>	<u>1,044</u>	<u>65,767</u>

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

**Notes to the financial statements (continued)
Year ended 31 March 2022**

7. Creditors (continued)

	Unrestricted Funds	Restricted Funds				2021 Total
		Training Offering	Reading	Wokingham	Newbury	
			£	£	£	£
Assura Community Fund	-	-	1,063	1,063	1,063	3,189
Aviva Community Funding	326	-	-	-	-	326
AWE	4,811	-	-	-	-	4,811
Barbara Ward Children's Foundation	5,000	-	-	-	-	5,000
Big Lottery Fund	-	-	-	3,116	-	3,116
Clumber Family Charitable Trust	1,000	-	-	-	-	1,000
D Keedle	-	-	-	250	-	250
D'Oyly Carte Charitable Trust	-	-	-	1,365	-	1,365
Ernest Hecht Charitable Trust	-	-	322	322	322	966
Flintshire CC	-	1,025	-	-	-	1,025
Genetic Disord UK	-	-	1,139	1,139	1,139	3,417
Greenham Common Trust	-	-	-	-	12,772	12,772
Henry Smith Charity	-	-	-	6,325	-	6,325
Just Giving	2,250	-	-	-	-	2,250
Masonic Charitable Foundation	-	-	-	-	1,162	1,162
Rotary Club of Reading	-	-	500	-	-	500
Thatcham Town Council	-	-	-	-	300	300
The Good Exchange	-	-	-	-	1,996	1,996
The Peter Baker Foundation	-	-	-	-	1,000	1,000
	13,387	1,025	3,024	13,580	19,754	50,770

8. Analysis of net assets between funds

	Unrestricted £	Restricted £	Total 2022 £
Tangible fixed assets	-	58,540	58,540
Net current assets	143,148	71,015	214,163
	143,148	129,555	272,703
	Unrestricted £	Restricted £	Total 2021 £
Tangible fixed assets	-	82,275	82,275
Net current assets	147,868	42,234	190,102
	147,868	124,509	272,377

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

Notes to the financial statements *(continued)* Year ended 31 March 2022

9. Reserves policy

As described in the Directors Report on page 7, 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 £190,391 (2021 - £116,295). This would be covered by:

Unrestricted Funds	£181,691
Newbury Restricted Funds	-
Reading Restricted Funds	-
Wokingham Restricted Funds	£8,700

10. Commitments under operating leases

At 31 March 2022 the company had future minimum lease payments under non-cancellable operating leases as set out below:

	Land and buildings 2022	Land and buildings 2021
	£	£
Within 1 year	15,952	15,952
Later than 1 year and not later than 5 years	7,800	15,600
Later than 5 years	-	-
	<u>23,752</u>	<u>31,552</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 £14,508 (2021 - £12,450). At the year end £2,516 (2021 - £3,434) was accrued in respect of contributions to this scheme.

12. Taxation

The charitable company is exempt from Corporation Tax on its charitable activities. The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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

**Notes to the financial statements (continued)
Year ended 31 March 2022**

13. Reconciliation of income/(expenditure) in funds to net cash flow from operating activities

	2022	2021
	£	£
Net income	326	52,697
Add back depreciation charge	23,735	20,731
Deduct investment income shown in investing activities	(483)	(921)
(Increase) in debtors	(26,275)	(18,734)
Increase in creditors	18,613	11,628
	<u>15,916</u>	<u>65,401</u>

Analysis of changes in net debt

	At 1 April 2021	Cashflows	At 31 March 2022
	£	£	£
Cash at bank and in hand	243,975	16,397	260,372
	<u>243,975</u>	<u>16,397</u>	<u>260,372</u>

14. Related party transactions

During the year the charitable company paid training fees of £nil (2021: £120) to Fairbairn People Development Ltd, a company which is owed by Lorna Fairbairn, who served as a director during the year. Nothing was outstanding at the year end.

During the year the charitable company paid equipment fees of £1,104 (2021: £480) to R J Morgan Fencing Ltd, a company which is owned by the spouse of Zora Morgan, the Wokingham Centre Manager.