

Patrons Naomi Khoo,  
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  
For The Year Ended 31<sup>st</sup> March 2025**

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

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For the year ended 31 March 2025**

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

**Legal and Administration Information**

**For the Year Ended 31<sup>st</sup> March 2025**

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**Registered office**

Kennet Walk Community Centre  
Kennet Walk  
Kenavon Drive  
Reading  
Berkshire  
RG1 3DG

**Company Registration Number:** 07279320

**Charity Number:** 1137609

**Outreach addresses**

Poplar Place  
Shaw Newbury  
Berkshire  
RG141NA

All Saints School  
Norrey's Avenue  
Wokingham  
Berkshire  
RG401UX

Northumberland Road  
Southampton  
SO14 0EL

Coney Hill Road  
Gloucester  
GL4 4NA

Moore Avenue  
West Hove  
Bournemouth  
BH11 8AU

Lewis Road  
Cheltenham  
GL51 0HZ

WANDS Children's Centre  
21 Farmers Way  
Droitwich  
WR9 9EQ

Bluebell Wood Children's Centre  
St Albans Close  
Worcester  
WR5 1PP

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**Legal and Administration Information**

**For the Year Ended 31<sup>st</sup> March 2025**

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**Independent Auditor**

Crowe UK LLP  
R+ Building  
2 Blagrove Street  
Reading  
Berkshire  
RG1 1AZ

**Bankers**

CAF Bank Limited  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

National Westminster Bank  
Chatham Rcsc  
Western Avenue  
Waterside Court  
Chatham Maritime  
Chatham  
Kent  
ME4 4RT

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

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

**Insurance Broker**

Stanmore Insurance Brokers Limited  
30 High Street  
Little Lever  
Bolton  
Lancashire  
BL3 1NB

**Lawyers**

Blandy and Blandy, One Friar Street, Reading, Berkshire, RG1 1DA

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

## **Trustees' Annual Report**

### **For The Year Ended 31<sup>st</sup> March 2025**

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The Trustee Board presents its report, together with the financial statements, for the period from 1 April 2024 to 31 March 2025.

#### **Reference and administrative details of the charity, and its Trustee Directors**

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

Present Trustees (also being Directors of the charitable company – hereafter referred to as trustees) are noted below.

#### **Trustee Board**

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

Chair:	Mr Russell Fowler
Treasurer:	Mr James Laidlaw
Trustees:	Ms Masako Eguchi-Bacon Ms Helen Williams Ms Elizabeth Roles Ms Cheryl Warren Ms Emma Kemp (resigned 27th January 2025) Ms Sarah Clarke Mr Andrew Logie Ms Marwa Farouq (appointed 1 <sup>st</sup> June 2024)

**Honorary President:** Mr David Ormrod

We currently have no parent representatives at any of our centres,

**Patrons** Mrs Naomi Khoo  
Mrs Helene Raynsford  
Lord Brownlow of Shurlock Row CVO DL

#### **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 April 2023, and includes:

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

### **Trustees' Annual Report**

#### **For The Year Ended 31<sup>st</sup> March 2025**

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- 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
- Agreeing a written Trustee Role Specification specific to their role on the Board;
- Signing a Trustee Commitment document detailing their 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 Chief Operating Officer 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 constantly 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 Mole MBE (previously McLeod), who was appointed in March 2015. The CEO has five direct reports:

Chief Operating Officer – Lee Friend  
Head of Fundraising – Hannah Kate Martin  
Head of Communications and Public Affairs – Joanne Evans  
Head of Finance – Theresa Bowers  
Training Programme Manager – Rachel Thompson & Tanya Ffello

The following additional Key Management Personal report to the company COO:

Head of Quality - Megan Fisher  
Operations Manager – Louise White  
Regional Operations Manager – Megan Harper  
Regional Operations Manager – Theresa Birch  
Reading Centre Manager – Hannah Goddard  
Bournemouth Centre Manager – Amy Treglown  
Gloucester Centre Manager – Alexandra Burton  
Wokingham Centre Manager – Lucy Stavley & Jennifer Heath  
West Berkshire Centre Manager – Zoe Cox  
Worcester Centre Manager – Lisa Peters  
Southampton Centre Manager – Manjort Kaur  
Droitwich Center Manager – Sophie Harrison  
Cheltenham Center Manager – Kayleigh De Brunner  
Family Support Manager – Tanya Spires

During the 2024/25 financial year, Trustee meetings were held once every two months, either via Teams or in person. In between meetings, decisions were made in consultation with the Chair, Treasurer and other Trustees as required. If necessary, a special meeting of the Board was

convened.

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

### **Trustees' Annual Report**

#### **For The Year Ended 31<sup>st</sup> March 2025**

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

Laxmi Patel (SEND Law)  
Liz Pemberton (Anti racist practice)  
Chris Burnell (Buildings Management)  
Lorna Fairbairn (Human Resources))  
Charlie Tate (Information Technology)

### **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 objective and in planning our future activities.

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 charity continues to open new centres and shift from a local to a National organisation, with centres currently organised into three regions, each led by a Regional Operations & Quality Manager, as follows:

Midlands Region: centres in Gloucester, Worcester, Cheltenham and Droitwich.  
South Region: Centres in Reading, Wokingham, West Berkshire and Southampton.  
South Coast region: Centre in Bournemouth.

We continue to work with existing and new Local Authorities to evaluate opportunities to open further new centres.

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.

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

## **Trustees' Annual Report**

**For The Year Ended 31<sup>st</sup> March 2025**

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### **Risk Management Statement**

A formal Risk Policy has been implemented since February 2015 and is under annual review.

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'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.
- 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 effects 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.

### **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. We are aware of, and adhere to, the Charity Commission's guidance on 'Managing a charity's finances: planning, managing difficulties and insolvency (CC12)'. 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**

The charity sets and tracks a detailed set of Key Performance Indicators (KPIs) routinely. These include:

- Operational performance by centre, such as number of hours of Learning Through Play sessions, number of children attending, number of children on waiting list;
- Fundraising performance such as return on investment, grant submissions, grant success rates, number of donors
- Communication performance such as social media followers, website hits and conversion rates, national print and broadcast media coverage
- Training performance such as number of learners, number of children affected, number of places created and revenue.

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### **For The Year Ended 31<sup>st</sup> March 2025**

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A "KPI Pack" is updated every month and distributed to all Board Members prior to each Board meeting, and any questions or observations are covered at the meetings.

This has been another year of strong growth and development at Dingley's Promise. The key focus areas remain unchanged: directly impacting children and their families through existing and new Centres; positively influencing the EY SEND agenda locally and nationally; indirectly impacting large numbers of children by implementing early years educator training across the country. Significant strides have been taken within all of these strategic priorities.

#### Priority 1: Centres

Specialist early years centres continue to be the core of the Dingley operation. During the year, three new centres were opened. Opening new centres is the most effective method of extending the Dingley impact to more children and families, and opening these three new sites, fully funded by local authorities, has been a clear demonstration of the charity's strategy in action. The number of children supported during the year across all centres was up 36% on the previous year. Additionally, 55% of all children transitioning from Dingley Centres did so into a mainstream environment. This is a lower percentage than in previous years, but within our cohort of children 38% had high needs, a considerably higher number than the previous year.

#### Priority 2: Influencing EY SEND Agenda

Our lobbying this year has seen increased activity linking with the new Government and new MPs across the country. We are focusing on building a group of backbench MPs who will raise early years SEND in parliament and running parent roundtables in partnership with Luke Murphy MP to further raise the voice of parents. We have provided guidance through membership of expert groups and boards to the Department for Education, and we became a steering group member of the Early Education and Childcare Coalition in order to ensure SEND remains central to early years lobbying.

#### Priority 3: Early Years Educator Training

Our training initiative continues to be central to our overall strategy, as it provides a way of capturing the deep expertise built in centres over several decades and putting this to work through large numbers of early years educators in mainstream settings across the country. Over 10000 practitioners accessed Dingley training during the year, 7312 of which have already completed their courses, and the impact of the training led to the creation of 34702 new places in mainstream settings for children with SEND.

#### Key Events Impacting performance

During this year, the key events that have most impacted our performance have been the opening of three new centres. This represented a 33% increase in our organisational footprint so carried considerable risk. The risk was mitigated by three critical factors: firstly, ensuring that contracts with Local Authorities are in place to fund new centres; secondly, we organised our centres into three regions, each led by a Regional Operations and Quality Manager, reporting to the COO to provide the necessary support to the increased number of centres; finally, meticulous planning of the opening of new centres. We are delighted that these activities have allowed us to open the new centres smoothly and without any negative impact on the organisation. We will continue to deploy this proven approach as we open further new centres in the future.

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

### **Trustees' Annual Report**

#### **For The Year Ended 31<sup>st</sup> March 2025 Fundraising**

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Income is generated from four revenue streams -

1. Gifts
2. Grants
3. Government Contracts
4. Open Market

We do have third party fundraising partners which include JustGiving, The Good Exchange and challenge providers such as the London Marathon, Ultra Challenge and other event organisers. We monitor the income on these platforms and then match it with the income received in our bank on a regular basis.

We take part in a range of voluntary fundraising schemes, including partnering on community events, online fundraising through various platforms and challenge fundraising where individuals take on challenges and raise money for us. We do not engage in cash collections on the street, although we sometimes do this in partner business premises such as supermarkets, entertainment venues etc.

Any complaints related to fundraising can be raised through our standard complaints procedure, which is found on our website. This year we have had no fundraising complaints.

We consider four main aspects when fundraising fairly – respect, fairness, responsiveness and accountability. We actively consider whether a donor has the capacity to donate or whether they are vulnerable. We do not ever pressure donors, and are particularly careful about asking our service users for support, as we know they may feel obliged to donate. We are clear that any donations have no effect on the services they receive.

As the organisation grows, expanding its footprint and impacting significantly more children, it is absolutely critical that the internal operations team develops to be able to deliver this growth agenda. This continues to be a key focus area and the charity has successfully recruited a new Head of Fundraising, Head of Training and a new Grant Writer, all of whom will underpin the success of the charity in achieving its 2025/26 performance targets. The CEO and the Board of Trustees report bi-monthly on central overhead levels to ensure that the expenditure on these areas remains at the targeted % of total expenditure.

Finally, 2024/25 has also seen a continued strengthening of the Board of Trustees. The strong team has been further supplemented by the appointment of Marwa Farouq, a specialist in Equity, Diversity and Inclusion. Marwa has made a quick impact on the charity by running a series of ED&I working sessions at the Board Meetings, and by working closely with the COO to review broader ED&I policy and approach. Additionally, Sarah Clarke, an existing Trustee with extensive SEND experience, has stepped into the Vice Chair role, providing support to the Chair on key activities, and cover in the event of the Chair's unavailability.

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

## **Trustees' Annual Report**

**For The Year Ended 31<sup>st</sup> March 2025**

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### **Financial Review**

Financial performance continues to mirror the growth and development of the charity's activities. Compared to the prior year, total income increased by 61% to reach £2,535,330 and total expenditure increased by 47% to reach £2,367,792.

Local Authority payments almost doubled to £1,144,990 reflecting the opening of new centres in Bournemouth, Droitwich, Cheltenham and Worcester and the move towards a fully funded operating model for existing centres.

Income from Nursery Education Grants and Other Additional Statutory Funding also increased significantly, up 59% to £455,349, again reflecting the growth of the Charities footprint and the number of Children being reached.

Gifts and Grants combined totalled £500,410, a 10% increase compared to the prior year, lower than the charity had hoped and reflecting a tougher fundraising environment and key vacancies in the fundraising team in the earlier part of the financial year.

Earnings from Consultancy are £101,230 which is materially in line with prior year. However, Training income is down 31% to £75,802, reflecting a slow-down in the second half of this year but this is expected to pick up again this year, with the addition of new staff in this area.

The Increase in total expenditure is primarily driven by increased staff costs and Operating expenses arising from the opening of new centres during the current financial year.

At the end of 2024/25 the charity is reporting a net surplus of £167,538 and the Trustees remain satisfied that the charity comfortably meets its' going concern criteria. The balance sheet remains strong with net assets of £385,910 and cash available of £315,298.

Dingley's Promise expects to open several more centres later in 2025/26 so both income and expenditure are expected to continue to grow significantly over the coming year.

### **Reserves policy**

Dingley's Promise recognises the vulnerability of the children and families who rely on its services. The Board of Trustees has therefore agreed a Reserves Policy that requires us to hold sufficient Reserves to continue our Learning Through Play sessions, and associated family support, for a period of four months, were there to be any unforeseen collapse in our funding.

At the start of each financial year the Board of Trustees will determine the level of reserves needed to meet this four-month wind down period, also taking account of staff redundancy costs and any other financial commitments. These costs will be offset against any long-term funding that can be guaranteed to continue during any such wind down period. The level of reserves thus determined will be published in the accounts for the previous financial year.

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### **Trustees' Annual Report**

#### **For The Year Ended 31<sup>st</sup> March 2025**

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The Board of Trustees may at times designate additional funds from free reserves for significant project costs or replacement of major assets.

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 £32,588 (2024 - £155,787).

This would be covered by:

Unrestricted Funds	£32,588
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At the year end, free reserves, as defined by the Charity Commission were £36,982.

#### **Plans for future periods**

We continue to be ambitious about transforming the early years for children with SEND and their families, and this is reflected in our five-year strategy that begun in 2023 and is regularly reviewed at key meetings including the Trustee Board meetings. Our five-year strategy has four core focus areas:

- Develop all existing and new 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 operation, embedding our KPI tracking processes, and ensuring the right quantity and quality of operational management as the organisation expands.
- Open new centres. On the back of the successful openings in over the last several years, the charity has identified opportunities for new centres in the year ahead. We expect this year to see at least four more new Centres and are already in talks with a number of local authorities to establish a presence in the north of England in the following financial year.
- Develop our national change work including support and consultancy with local authorities, increased public speaking to raise awareness and profile, and lobbying for national change. Specifically, in 2025/6, the organisation will lobby to simplify SEND funding, work with Ofsted to develop inspection guidelines that support inclusion and promote the voice of families to influence MPs and Ministers through a House of Lords event and Westminster roundtables.
- Continue to expand the reach of training, by growing the number of early years educators using it in the year ahead to 30,000.

The organisation is both ambitious about what can be achieved over the coming years and has the support of teams and stakeholders to achieve this. Two years into the five year strategy, the results already achieved give great confidence in this ambition.

#### **PROVISION OF INFORMATION TO AUDITORS**

Each of the persons who are Directors at the time when this Report of Directors is approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a director in order to be aware of any information needed by the Company's auditors in connection with preparing their report and to establish that the Company's auditors are aware of that information.

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**Trustees' Annual Report**

**For The Year Ended 31<sup>st</sup> March 2025**

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**AUDITORS**

In accordance with Section 485 of the Companies Act 2006, a resolution proposing the reappointment of Crowe U.K. LLP as auditors to the Company will be put to the Annual General Meeting.

This Annual Report, prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the Directors on \_\_\_\_\_ and is signed as authorised on its behalf by:



James Laidlaw  
Trustee

Date: 21/8/2025

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

**Statement of Trustees' Responsibilities**

**For the Year Ended 31 March 2025**

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

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they 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, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions, disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**For the Year Ended 31<sup>st</sup> March 2025**

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**Opinion**

We have audited the financial statements of Dingley Family and Specialist Early Years Centres for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet, Cashflow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other matters**

Without qualifying our opinion in this respect, we draw your attention to the fact that the 2024 comparative figures did not have an audit performed on them.

**Other information**

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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**Independent Auditor's report (continued)  
to the Directors of Dingley Family and Specialist Early Years Centre**

**For the Year Ended 31<sup>st</sup> March 2025**

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Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Dingley Family and Specialist Early Years Centres  
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**Independent Auditor's report (continued)  
to the Directors of Dingley Family and Specialist Early Years Centre**

**For the Year Ended 31<sup>st</sup> March 2025**

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**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, taxation legislation, together with the Charities SORP (FRS 102) and the Charities Act. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the charity were Safeguarding regulations, Health & Safety legislation, General Data Protection Regulations and Food Hygiene Standards.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Governors and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of certain income streams and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the trustees about their own identification and assessment of the risks of irregularities, sample testing on income, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

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

**Independent Auditor's report (continued)  
to the Directors of Dingley Family and Specialist Early Years Centre**

**For the Year Ended 31<sup>st</sup> March 2025**

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We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Janette Joyce  
Senior Statutory Auditor

For and on behalf of

**Crowe U.K. LLP**

Statutory Auditor

**Date: 1 September 2025**

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

**Statement of Financial Activities  
For the Year Ended 31st March 2025**

		Unrestricted Funds £	Restricted Funds £	Expendable Endowment £	Total 2025 £	Total 2024 £
<b>Income from:</b>						
<b>Donations and legacies</b>						
Donations and legacies	2	106,081	6,252	200,000	<b>312,333</b>	120,959
Gift In Kind – Property Rental		-	197,992	-	<b>197,992</b>	-
<b>Charitable activities</b>						
Grants	3	27,176	160,901	-	<b>188,077</b>	335,347
Statutory funding	4	-	1,600,339	-	<b>1,600,339</b>	809,062
<b>Other trading income</b>	<b>5</b>	<b>101,260</b>	<b>134,587</b>	<b>-</b>	<b>235,847</b>	<b>309,161</b>
<b>Income from investments</b>						
Bank interest		614	-	128	<b>742</b>	1,561
<b>Total income and endowments</b>		<b>235,131</b>	<b>2,100,071</b>	<b>200,128</b>	<b>2,535,330</b>	<b>1,576,090</b>
<b>Expenditure on:</b>						
Raising funds	6	133,701	29,210	-	<b>162,911</b>	120,311
Charitable activities	6	48,689	2,116,192	40,000	<b>2,204,881</b>	1,480,516
<b>Total expenditure</b>		<b>182,390</b>	<b>2,145,402</b>	<b>40,000</b>	<b>2,367,792</b>	<b>1,600,827</b>
<b>Net (expenditure)/income</b>		<b>52,741</b>	<b>(45,331)</b>	<b>160,128</b>	<b>167,538</b>	<b>(24,737)</b>
Transfer between funds	15	(38,283)	38,283	-	-	-
<b>Net movement in funds</b>		<b>14,458</b>	<b>(7,048)</b>	<b>160,128</b>	<b>167,538</b>	<b>(24,737)</b>
Fund balances brought forward at 1 April 2024		22,524	195,848	-	<b>218,372</b>	243,109
<b>Fund balances carried forward at 31 March 2025</b>		<b>36,982</b>	<b>188,800</b>	<b>160,128</b>	<b>385,910</b>	<b>218,372</b>

The notes on pages 21 to 34 form part of these financial statements

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

**Company Registration number: 07279320**

**Balance Sheet**

**For the Year Ended 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	10	<u>68,173</u>	<u>39,060</u>
<b>Current assets</b>			
Other debtors and prepayments	11	285,603	174,022
Cash at bank and in hand		<u>315,298</u>	<u>203,797</u>
		<b>600,901</b>	<b>377,819</b>
<b>Creditors: amounts falling due within one year</b>			
Other creditors and accruals	12	<u>(283,164)</u>	<u>(198,507)</u>
<b>Net current assets</b>		<u><b>317,737</b></u>	<u><b>179,312</b></u>
<b>Net assets</b>		<u><u><b>385,910</b></u></u>	<u><u><b>218,372</b></u></u>
<b>Represented by:</b>			
<b>Funds</b>			
Unrestricted Funds		<b>36,982</b>	22,524
Expendable Endowment	14	<b>160,128</b>	-
Restricted funds	14	<u><b>188,800</b></u>	<u>195,848</u>
<b>Total funds</b>	13	<u><u><b>385,910</b></u></u>	<u><u><b>218,372</b></u></u>

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 ..... and were signed on their behalf by:



.....

**Mr James Laidlaw  
Trustee**

**Date:** 21/8/2025

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

**Statement of Cash Flows  
For the Year Ended 31<sup>st</sup> March 2025**

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash provided by operating activities	19	<u>154,321</u>	<u>(82,122)</u>
<b>Cash flows from investing activities</b>			
Interest income		742	1,561
Purchase of tangible fixed assets		<u>(43,562)</u>	<u>(19,822)</u>
<b>Cash used in investing activities</b>		<u>(42,820)</u>	<u>(18,261)</u>
Increase in cash and cash equivalents in the year		111,501	(100,383)
Cash and cash equivalents at the beginning of the year		<u>203,797</u>	<u>304,180</u>
<b>Total cash and cash equivalents at the end of the year</b>		<u>315,298</u>	<u>203,797</u>
<b>Analysis of cash and cash equivalents</b>			
Cash in hand		<u>315,298</u>	<u>203,797</u>

The notes on pages 21 to 34 form part of these financial statements

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

## Notes to the Financial Statements For the Year Ended 31<sup>st</sup> March 2025

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### 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 recognized 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 charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### 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 charity 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 March 2025, the charity had £315,298 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.

#### 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.

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

**Notes to the Financial Statements  
For the Year Ended 31<sup>st</sup> March 2025**

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**1. Accounting policies (continued)**

**Income**

All income is recognized 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 recognized 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.

**Donations & Legacies** - Donations and legacies include income generated from the following sources:

- gifts and donations, including legacies given by the founders, patrons, supporters, the general public and businesses sponsorships where these are, in substance, in the form of donations rather than payment for goods or services
- revenue derived from the hosting of events.

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, and it is probable that the income will be received and the amount can be measured sufficiently reliably.

For legacies, entitlement is taken when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material

**Charitable Activities** - Income received which is a payment for services provided for the benefit of the charity's beneficiaries. It will include activities undertaken in furtherance of the charity's objects and those grants which have conditions as service level agreements with local authorities.

Grants which provide core funding or are of a general nature provided by the Government and charitable trusts and foundations, but will not include those grants which are specifically for the performance of a service or production of charitable goods, for instance a service agreement with a local authority. Grants are recognised in the financial statements when control over the rights or other access to the benefit has passed to the charity and receipt of the funds is significantly certain, usually in writing from the grant provider

**Government Funding** - Local authority grants provided which are specifically for the performance of a service. Provision of such services is invoiced and recognised at the commencement of the period covered by the agreement.

**Other Trading Activities** – The provision of services other than the charities core activity for the benefit of the charity's beneficiaries via the charity's training sector. Revenue is recognized upon the transfer of the training materials and deemed by the date the software license becomes available to the payee.

**Investment Income** - Income derived from the investment of cash reserves with a 3<sup>rd</sup> party institution. Income from interest is recognised upon receipt.

**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.

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

**Notes to the Financial Statements  
For the Year Ended 31<sup>st</sup> March 2025**

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**1. Accounting policies (continued)**

**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 recognized at transaction value and subsequently measured at their settlement value.

**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 recognized 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  
For the Year Ended 31<sup>st</sup> March 2025**

**2. Donations and Legacies**

	Unrestricted Funds £	Restricted Funds £	Expendable Endowment £	<b>Total 2025 £</b>	<i>Total 2024 £</i>
The Edward Gostling Fund	-	-	200,000	<b>200,000</b>	-
Community Groups	8,782	750	-	<b>9,532</b>	10,870
Corporate Donations	6,917	1,300	-	<b>8,217</b>	6,856
Donations From Individuals	67,557	4,176	-	<b>71,733</b>	84,725
Gift Aid	3,069	-	-	<b>3,069</b>	6,107
Fund Raising Events	19,349	-	-	<b>19,349</b>	12,116
Sale and Merchandise	224	26	-	<b>250</b>	285
Legacies & Memory Giving	183	-	-	<b>183</b>	-
	<u><b>106,081</b></u>	<u><b>6,252</b></u>	<u><b>200,000</b></u>	<u><b>312,333</b></u>	<u>120,959</u>

**3. Grants**

	Unrestricted Funds £	Restricted Funds £	Expendable Endowment £	<b>Total 2025 £</b>	<i>Total 2024 £</i>
Local Authorities	-	6,059	-	6,059	-
Big Lottery	-	3,345	-	3,345	48,878
Comic Relief	-	103,842	-	103,842	118,013
Berkshire Community Foundation	-	4,972	-	4,972	250
Greenham Trust	-	15,050	-	15,050	19,190
SJP Foundation	-	5,000	-	5,000	-
The Foyle Foundation	-	12,000	-	12,000	-
The Headley Trust	-	5,000	-	5,000	-
The Invesco Cares	19,866	-	-	19,866	-
Other Grants	7,310	5,633	-	12,943	149,016
	<u><b>27,176</b></u>	<u><b>160,901</b></u>	<u>-</u>	<u><b>188,077</b></u>	<u>335,347</u>

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

**Notes to the Financial Statements  
For the Year Ended 31<sup>st</sup> March 2025**

**4. Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Expendable Endowment £	<b>Total 2025 £</b>	<i>Total 2024 £</i>
Service Level Agreements	-	1,144,990	-	<b>1,144,990</b>	523,026
Nursery Education Grant	-	248,864	-	<b>248,864</b>	178,650
Additional Statutory Funding	-	206,485	-	<b>206,485</b>	107,386
	-	<u>1,600,339</u>	-	<b><u>1,600,339</u></b>	<u>809,062</u>

**5. Other Trading Activities**

	Unrestricted Funds £	Restricted Funds £	Expendable Endowment £	<b>Total 2025 £</b>	<i>Total 2024 £</i>
Learn Through Play	30	152	-	<b>182</b>	4,753
Consultancy	101,230	-	-	<b>101,230</b>	112,865
Training Courses	-	75,802	-	<b>75,802</b>	109,551
Stronger Practice Hub	-	58,633	-	<b>58,633</b>	81,992
	<u>101,260</u>	<u>134,587</u>	-	<b><u>235,847</u></b>	<u>309,161</u>

**6. Total Expenditure**

	Direct Staff Costs £	Other Direct Costs £	Support & Governance £	<b>Total 2025 £</b>	<i>Total 2024 £</i>
<b>Cost of raising funds</b>					
Operations	78,024	14,973	33,705	<b>126,702</b>	85,872
Training	-	14,237	-	<b>14,237</b>	6,880
Support & Other Costs	-	-	21,972	<b>21,972</b>	27,559
	<u>78,024</u>	<u>29,210</u>	<u>55,677</u>	<b><u>162,911</u></b>	<u>120,311</u>
<b>Charitable Activities</b>					
Operations	1,229,523	242,215	22,455	<b>1,494,193</b>	1,013,998
Training	202,622	66,205	6,156	<b>274,983</b>	255,185
Premises Costs	-	277,586	-	<b>277,586</b>	97,840
Depreciation	-	14,459	-	<b>14,459</b>	22,542
Support & Other Costs	-	-	75,924	<b>75,924</b>	29,501
Governance	-	-	67,736	<b>67,736</b>	61,450
	<u>1,432,145</u>	<u>600,465</u>	<u>172,271</u>	<b><u>2,204,881</u></b>	<u>1,480,516</u>
	<u>1,510,169</u>	<u>629,675</u>	<u>227,948</u>	<b><u>2,367,792</u></b>	<u>1,600,827</u>

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

**Notes to the Financial Statements  
For the Year Ended 31<sup>st</sup> March 2025**

**7. Analysis of Support and Governance Costs**

	Staff Costs £	Other Costs £	<b>Total 2025 £</b>	<i>Total 2024 £</i>
<b>Support Costs</b>				
Finance	33,764	1,412	<b>35,176</b>	1,352
IT	-	20,679	<b>20,679</b>	4,383
Human Resources	-	14,860	<b>14,860</b>	12,426
Premises	-	53	<b>53</b>	98
Marketing	56,160	20,532	<b>76,692</b>	25,068
Administration and Office		<u>6,596</u>	<b><u>6,596</u></b>	<u>13,733</u>
	<u>89,924</u>	<u>64,132</u>	<b><u>154,056</u></b>	<u>57,060</u>
<b>Governance costs</b>				
Accounting	-	30,011	<b>30,011</b>	29,652
Audit	-	26,466	<b>26,466</b>	19,800
Other	-	<u>17,415</u>	<b><u>17,415</u></b>	<u>11,998</u>
	-	<u>73,892</u>	<b><u>73,892</u></b>	<u>61,450</u>
	<u>89,924</u>	<u>138,024</u>	<b><u>227,948</u></b>	<u>118,510</u>

The charity contracts to external supplier its finance, IT and Human Resources functions.

**8. Net income/(expenditure)**

	<b>Total 2025 £</b>	<i>Total 2024 £</i>
<b>Net income is stated after charging</b>		
Auditor's remuneration - Audit	<b>20,055</b>	16,500
Depreciation	<b>14,449</b>	22,542
Operating lease charges	<b><u>8,152</u></b>	<u>15,952</u>
	<b><u>46,667</u></b>	<u>58,294</u>

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

**Notes to the Financial Statements  
For the Year Ended 31<sup>st</sup> March 2025**

9. Staff costs	2025 £	2024 £
Salaries	1,441,698	1,049,901
Employers NI	105,342	72,935
Employer Pension Contributions	27,831	22,955
Agency Staff	<u>25,222</u>	-
	<u><b>1,600,093</b></u>	<u><b>1,145,791</b></u>
	<b>No.</b>	<b>No.</b>
The average number of part-time employees was	55	51
The average number of full-time employees was	<u>15</u>	<u>12</u>

1 employee received employee benefits in excess of £60,000 (2024 - 1).

No member of the Trustee Director Board received any remuneration or expenses during the year (2024 - Nil).

The key management personnel of the charity received employee benefits (including employers pension and employers NIC) totaling £649,485 (2024 - £417,220).

**10. Tangible fixed assets**

	Leasehold Improvements £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2024	183,791	55,618	239,409
Additions	8,172	35,390	43,562
Disposals	<u>-</u>	<u>(7,300)</u>	<u>(7,300)</u>
<b>At 31 March 2025</b>	<u><b>191,963</b></u>	<u><b>83,708</b></u>	<u><b>275,671</b></u>
<b>Depreciation</b>			
At 1 April 2024	159,624	40,725	200,349
Charge for the year	6,158	8,291	14,449
Elimination of disposal	<u>-</u>	<u>(7,300)</u>	<u>(7,300)</u>
<b>At 31 March 2025</b>	<u><b>165,782</b></u>	<u><b>41,716</b></u>	<u><b>207,498</b></u>
<b>Net book value</b>			
<b>At 31 March 2025</b>	<u><u><b>26,181</b></u></u>	<u><u><b>41,992</b></u></u>	<u><u><b>68,173</b></u></u>
Net book value			
At 31 March 2024	<u><u>24,167</u></u>	<u><u>14,893</u></u>	<u><u>39,060</u></u>

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

**Notes to the Financial Statements  
For the Year Ended 31<sup>st</sup> March 2025**

**11. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other debtors	<b>231,649</b>	7,007
Prepayments	<b><u>53,954</u></b>	<u>23,750</u>
	<b><u>285,603</u></b>	<u>174,022</u>

**12. Creditors – Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>31,499</b>	7,007
Other taxes, social security & pensions	<b>36,430</b>	23,750
Accruals & other creditors	<b>32,063</b>	20,770
Deferred income	<b><u>183,172</u></b>	<u>146,980</u>
	<b><u>283,164</u></b>	<u>198,507</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:

	Training Offering £	Centre Funding £	<b>Total 2025 £</b>
The Headley Trust	-	5,000	<b>5,000</b>
The Good Exchange	-	32,080	<b>32,080</b>
Gloucestershire County Council		110,000	<b>110,000</b>
Comic Relief	24,640	-	<b>24,640</b>
Irwin Mitchell LLP	-	108	<b>108</b>
Wokingham BC	-	<u>11,344</u>	<b><u>11,344</u></b>
	<u>24,640</u>	<u>158,532</u>	<b><u>183,172</u></b>

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

**Notes to the Financial Statements  
For the Year Ended 31<sup>st</sup> March 2025**

**13. Analysis of net assets between funds**

	Unrestricted £	Restricted £	Expendable Endowment £	Total 2025 £
Tangible fixed assets	-	68,173	-	68,173
Net current assets	<u>36,982</u>	<u>120,627</u>	<u>160,128</u>	<u>317,737</u>
	<u><u>36,982</u></u>	<u><u>188,800</u></u>	<u><u>160,128</u></u>	<u><u>385,910</u></u>

**Comparative for the year ended 31 March 2024**

	Unrestricted £	Restricted £	Expendable Endowment £	Total 2024 £
Tangible fixed assets	-	39,060	-	39,060
Net current assets	<u>22,524</u>	<u>156,788</u>	<u>-</u>	<u>179,312</u>
	<u><u>22,524</u></u>	<u><u>195,848</u></u>	<u><u>-</u></u>	<u><u>218,372</u></u>

**Aim and use of restricted funds:**

The restricted funds represent grants, donations, statutory funding and the sale of our online courses received for detailed specific purposes. Where these have not been fully expended during the financial year they are carried forward for the following financial year. These funds have been received for specific centres and projects. There are therefore many different funds and for the purposes of the statutory accounts, these have been grouped accordingly to the different centres they relate to.

**Dingley Family and Specialist Early Years Centres  
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**Notes to the Financial Statements  
For the Year Ended 31<sup>st</sup> March 2025**

**14. Restricted Funds 2025**

	<b>Balance b/f (1 April 2024)</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance c/f (31 March 2025)</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Training and stronger practice hub	83,099	238,277	(289,220)	(32,156)	-
Operational Centre Funds	112,749	1,861,794	(1,856,182)	70,438	188,800
	<u>195,848</u>	<u>2,100,071</u>	<u>(2,145,402)</u>	<u>38,282</u>	<u>188,800</u>

**Comparative year ended 31 March 2024**

	<b>Balance b/f (1 April 2023)</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance c/f 31 March 2024)</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Training and stronger practice hub	60,290	390,828	(262,065)	(105,954)	83,099
Operational Centre Funds	94,061	1,014,081	(1,198,560)	203,167	112,749
	<u>154,351</u>	<u>1,404,909</u>	<u>(1,460,625)</u>	<u>97,213</u>	<u>195,848</u>

**Expendable Endowment**

	<b>Balance b/f (1 April 2024)</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance c/f (31 March 2025)</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
The Edward Gostling Fund	-	200,000	(40,000)	-	160,000
Investment Income	-	128	-	-	128
	<u>-</u>	<u>200,128</u>	<u>(40,000)</u>	<u>-</u>	<u>160,128</u>

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

### **Notes to the Financial Statements For the Year Ended 31<sup>st</sup> March 2025**

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Details of the material restricted funds are as follows:

**The Edward Gostling Fund** – 5 year capital endowment designated for the purpose of funding core services.

**Service Level Agreements** – All centres are currently engaged with local authorities in Reading, Wokingham, West Berkshire, Bournemouth, Gloucester and Southampton with a contract for the provision of assessment and outreach provision for children with SEND.

**Comic Relief** – 60-month grant totalling £545,789 dedicated to transforming early education for children with SEND by building inclusion. The funding cover 4 independent streams of work as below:

1. Development and implementation of comprehensive online training programme for practitioners - Through this project, Dingley's Promise will be delivering a comprehensive programme of 10 online courses at all early year's practitioners in a total of 30 LA areas
2. Strategic support for the LA areas engaged to support long term impact
3. Co-production with families throughout
4. Realising maximum impact nationally and internationally through the steering group

**Council For Disabled Children** – Early Years Disadvantage VCS Grant 2024-25 was awarded to support Priority 2, Early Years Special Educational Need and Disabilities. The EYSEND Partnership with CDC aims to increase access and inclusion in early years for children with SEN and Disabilities. By collaboratively working with National Children's Bureau, partners, and the Department for Education to support early years overarching strategic aims over the funding period (August 2024 – March 2025). Provision on flexible policy implementation support, as needed wider sectoral and parental engagement about key issues that impact our target audiences (LAs, early years sector and disadvantaged families), Stakeholder management, communications, policy messaging, dissemination, signposting, advice, and info (including enabling end users to engage) in the delivery of improved outcomes for disadvantaged families, Learning events and peer support.

**Department For Education & Coram Hemsalls** – Funding to support providing an opportunity to bring together the concerns about sufficiency in local areas and the strategic approach of central Government in the SEND and AP Plan with a opportunity to create an early years system that is more equitable for children with SEND that enables them to access their early years entitlements and builds inclusion from the earliest stages, and supports legal compliance as the new entitlements are developed.

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

**Notes to the Financial Statements**

**For the Year Ended 31<sup>st</sup> March 2025**

**15. Transfer of funds**

For the year ending 31<sup>st</sup> March 25, transfers have been made to the value of £38,283 from general unrestricted funds comprising of revenue from undesignated donations, grants, consultancy and training course sales to cover deficits on operational centre funds. These deficits are a result of underfunding of the Wokingham & West Berkshire centres and the charity implements a policy of supplementing the core cost of running these two centres out of unrestricted charitable funds to ensure the continuation of these key centres.

**16. Commitments under operating leases**

At 31 March 2025 the company had future minimum lease payments under non-cancellable operating leases as set out below:

	<b>Land and buildings 2025 £</b>	<i>Land and Buildings 2024 £</i>
Within 1 year	<b>18,890</b>	8,152
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-

**17. Pensions**

The charitable company runs a defined contribution scheme. The costs for the year represent the charitable company's contributions to the scheme of £27,831 (2024 - £22,955). At the year-end £6,852 (2024 - £4,329) was accrued in respect of contributions to this scheme.

**18. 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 objectives.

**19. Reconciliation of income/(expenditure) in funds to net cash flow from Operating activities**

	<b>2025 £</b>	<i>2024 £</i>
Net (expenditure)/income	<b>167,538</b>	(24,737)
Add back depreciation charge	<b>14,449</b>	22,542
Add back loss on disposal of fixed assets	-	1,715
Deduct investment income shown in investing activities	<b>(742)</b>	(1,561)
(Increase) in debtors	<b>(111,581)</b>	(49,727)
Increase in creditors	<b>84,657</b>	30,354
	<b><u>154,321</u></b>	<u>82,122</u>
Net cash provided by operating activities	<b><u>154,321</u></b>	<u>82,122</u>

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

**Notes to the Financial Statements  
For the Year Ended 31<sup>st</sup> March 2025**

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**20. Analysis of changes in net funds**

	<b>At 1 April 2024</b>	<b>Cashflows</b>	<b>At 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>203,797</u>	<u>111,501</u>	<u>315,298</u>

**21. Related party transactions**

During the period to 31<sup>st</sup> March 2025 there were no related party transactions.

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

**Notes to the Financial Statements  
For the Year Ended 31<sup>st</sup> March 2025**

**22. Statement of Financial Activities  
For the Year Ended 31st March 2024**

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2024</i>	<i>Total 2023</i>
<i>Income and endowments from:</i>				
<i>Donations and legacies</i>				
<i>Donations and legacies</i>	114,692	6,267	120,959	147,259
<i>Income from investments</i>				
<i>Bank interest</i>	1,561	-	1,561	813
<i>Other Trading Income</i>	31,093	278,068	309,161	102,546
<i>Charitable activities</i>				
<i>Grants</i>	23,836	311,511	335,347	313,204
<i>Statutory Funding</i>	<u>-</u>	<u>809,062</u>	<u>809,062</u>	<u>427,555</u>
<i>Total income and endowments</i>	<u>171,182</u>	<u>1,404,908</u>	<u>1,576,090</u>	<u>991,377</u>
<i>Expenditure on:</i>				
<i>Raising funds</i>	111,259	9,052	120,311	92,022
<i>Charitable activities</i>	<u>28,944</u>	<u>1,451,572</u>	<u>1,480,516</u>	<u>928,949</u>
<i>Total expenditure</i>	<u>140,203</u>	<u>1,460,624</u>	<u>1,600,827</u>	<u>1,020,971</u>
<i>Net (expenditure)/income</i>	30,979	(55,716)	(24,737)	(29,594)
<i>Transfer between funds</i>	<u>(97,213)</u>	<u>97,213</u>	<u>-</u>	<u>-</u>
<i>Net movement in funds</i>	<u>(66,234)</u>	<u>41,497</u>	<u>(24,737)</u>	<u>(29,594)</u>
<i>Fund balances brought forward at 1 April 2023</i>	<u>88,758</u>	<u>154,351</u>	<u>243,109</u>	<u>272,703</u>
<i>Fund balances carried forward at 31 March 2024</i>	<u>22,524</u>	<u>195,848</u>	<u>218,372</u>	<u>243,109</u>