THE JOHN MCNEILL OPPORTUNITY CENTRE

England & Wales · Charity number 1015731

Details

Other names	SALISBURY AND DISTRICT OPPORTUNITY PLAYGROUP "OPEN DOORS", SALISBURY AND DISTRICT OPPORTUNITY PLAYGROUP - OPEN DOORS
Status	Registered
Legal form	Charitable company
Company number	02753567
Registered	1992-12-17
Register	View on the Charity Commission register

Contact

Address	John Mcneil Centre Odstock Road Salisbury SP2 8BH
Phone	01722413263
Email	info@johnmcneilloppcentre.org.uk
Website	johnmcneilloppcentre.org.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN WITH SPECIAL NEEDS BELOW COMPULSORY SCHOOL AGE

Activities: PROVIDING PRE SCHOOL EDUCATION FOR CHILDREN WITH SPECIAL NEEDS IN THE SALISBURY AREA

Classification

- **How:** Provides Services
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** THE SALISBURY AREA
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£268,119	£260,012	-	-
2024-03-31	£222,996	£257,634	-	-
2023-03-31	£246,319	£240,593	-	-
2022-03-31	£208,230	£231,569	-	-
2021-03-31	£259,394	£219,839	-	-

Trustees

Name	Role	Appointed
Suzanna Jayne Pearce	Chair	2024-07-17
Ann Dorothy Saunders		2025-09-11
Gillian Mary Silman		2023-07-07
Michael Milne		2015-02-12
Michele Patricia Emerick		2024-11-01

Accounts

Registered number: 02753567
Charity number: 1015731

THE JOHN MCNEILL OPPORTUNITY CENTRE
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

KEY ACCOUNTING SERVICES

Key Accounting Services (Salisbury) Ltd
ICPA
Penbryn House, 5 Hilltop Business Park
Devizes Road
Salisbury
Wiltshire
SP3 4UF

Contents

The John McNeill Opportunity Centre
Reference and Administrative Details of the Company, its Trustees and Advisers
For The Year Ended 31 March 2025

Trustees	Mrs Suzanna Pearce (appointed 26 September 2024) Mrs Michele Emerick, Secretary (appointed 20 November 2024) Mr Michael Milne Mrs Gillian Silman Mrs Carolyn Port Mrs Hannah McKie (resigned 31 August 2024) Mrs Louise Hatch (resigned 31 August 2024) Mrs Fiona Osmond (resigned 1 December 2024)
Company number	02753567
Charity number	1015731
Registered office	The John McNeill Centre Odstock Road Salisbury Wilts SP2 8BG
Company secretary	Mrs Michele Emerick
Independent examiners	Key Accounting Services (Salisbury) Ltd ICPA Penbryn House, 5 Hilltop Business Park Devizes Road Salisbury Wiltshire SP3 4UF
Bankers	The Co-operative Bank PLC 1 Balloon Street Manchester M60 4EP

The Trustees present their Annual Report together with the financial statements of the Company for the period 1 April 2024 to 31 March 2025. The Trustees confirm that the Annual Report and financial statements of the Company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Company qualifies as small under section 383, the strategic report requires of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The principal objectives of the charity are to provide specialist therapy, education and interventions for children under the age of 5 with special needs and disabilities and to provide support and information to parents and carers. At an Ofsted inspection in May 2022 the centre was classed as Outstanding in all areas. The Bristol Standards Quality Assurance Scheme, which has been followed for ten years, shows that the provision continues at a high standard.

Achievements and performance

a. REVIEW OF ACTIVITIES

The Trust had a surplus of funds for the year of £8,107 (2024: deficit of £34,638) after including depreciation on fixed assets of £2,587 (2024: £2,940). This surplus arises from an increase in funding compared to the previous year.

Total income, including Grants and Fundraising was £268,119 (2024: £222,996). As part of the Service Contract with Wiltshire Council, the Trust has received income of £146,747 (2024: £84,769). The Trust provided fundraising events which raised £14,981 (2024: £12,739). Nursery funding from the local authority, funded by central government, was £80,586 (2024: £83,729).

The resources expended increased to £260,012 (2024: £257,634). This reflects a small increase in costs, and includes wages and salaries of £193,046 (2024: £184,669), an increase of £8,377 (2024: £8,659).

The available funds to spend at the year end were £82,592 (2024: £72,258), and are reflected in the balance sheet as debtors and cash at bank and in hand less creditors.

No grants were received for the 2024/2025 year.

Financial review

a. PRINCIPAL RISKS AND UNCERTAINTIES

The Company is performing satisfactorily from a financial perspective, however remains reliant upon grants, sponsorship, donations and fundraising.

Structure, governance and management

a. CONSTITUTION

The Company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association 06/10/1992. This determined the objects and powers of the Company, and the Company is governed under its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £1.

The Company is a registered charity number 1015731.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Company may vary the number of members by way of ordinary resolution and may also determine in what rotation members are required to retire from office. When the requirement to appoint a new director arises, the remaining directors undertake a suitable selection and appointment process to ensure that the broad skill mix provided by the directors is maintained. New directors undergo an appropriate induction which involves awareness of their responsibilities as trustee directors, the governing document and the Company's approach to its activities.

c. RISK MANAGEMENT

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

d. ASSETS

The Trustees confirm all assets are owned by the charity.

Plans for future periods

a. FUTURE DEVELOPMENTS

The Trust continues to extend its work to include Inreach, Outreach and assessment sessions for other settings. The Trust also encourages parents to look at joint placements between their local provisions and the Trust. There is more planned for 2024/25 to consolidate the areas that the Trust has been working on, which will enhance the service that is provided to families and those who provide financial support.

This report was approved by the Trustees on and signed on their behalf by:

Mrs Suzanna Pearce
Director

Trustees' Responsibilities Statement
For The Year Ended 31 March 2025

The Trustees (who are also directors of The John McNeill Opportunity Centre for the purposes of company law) are responsible for preparing the Trustees' 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 trustees to prepare financial statements for each financial year. Under company law the Trustees 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 the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 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.

Independent Examiners' Report to the Members of The John McNeill Opportunity Centre

OPINION

We have audited the financial statements of The John McNeill Opportunity Centre (the 'charitable company') for the year ended 31 March 2025 set out on pages 7 to 14. 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 Examiners' 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 United Kingdom, including the Financial Reporting Council'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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Examiners' 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the Trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our 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 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 returns adequate for our audit have not been received from branches not visited by us; 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' exceptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, 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 of 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, maters 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.

EXAMINERS' RESPONSIBILITIES FOR THE ADUIT 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 Examiners' 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Examiners' Report.

D W Netton ICPA

for and on behalf of

Key Accounting Services (Salisbury) Ltd

Penbryn House
5 Hilltop Business Park
Devizes Road
Salisbury
Wiltshire
SP3 4UF

Date:

The John McNeill Opportunity Centre
Statement of Financial Activities Incorporating Income and Expenditure Account
For The Year Ended 31 March 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:					
Donations	2	**10882**	**-**	**10882**	11087
Other Income	3	**241260**	**-**	**241260**	198324
Fundraising	4	**14981**	**-**	**14981**	12739
Investments	5	**996**	**-**	**996**	846
TOTAL INCOME		**268119**	**-**	**268119**	222996
EXPENDITURE ON:					
Fundraising expenses		**2048**	**-**	**2048**	2223
Charity running costs	6	**251178**	**6786**	**257964**	255411
TOTAL EXPENDITURE	7	**253226**	**6786**	**260012**	257634
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		**14893**	**(6786)**	**8107**	(34638)
NET MOVEMENT IN FUNDS		**14893**	**(6786)**	**8107**	(34638)
RECONCILIATION OF FUNDS:					
Total funds brought forward		**110677**	**14786**	**125463**	160101
TOTAL FUNDS CARRIED FORWARD		**125570**	**8000**	**133570**	125463

The notes on pages 9 to 14 form part of these financial statements.

The John McNeill Opportunity Centre
Balance Sheet
As At 31 March 2025

	Note	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible Assets	9		**50978**		53206
CURRENT ASSETS					
Cash at bank and in hand		**82672**		72897	
		82672		72897	
CREDITORS: amounts falling due within one year	10	**(80)**		(640)	
NET CURRENT ASSETS			**82592**		72257
NET ASSETS			**133570**		125463
CHARITY FUNDS					
Restricted Funds	11		**8000**		14786
Unrestricted Funds	11		**125570**		110677
TOTAL FUNDS			**133570**		125463

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

Mr Michael Milne

Trustee

The notes on pages 9 to 14 form part of these financial statements.

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The John McNeill Opportunity Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.
No restatements were required.

1.3 Company Status

The John McNeill Opportunity Centre is a company limited by guarantee. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

1.4 Income

All income is recognised once the company has entitlement to income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charged allocated on the portion of the asset's use.

1.6 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities Incorporation Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% Reducing balance
Fixtures and fittings and equipment	-	20% Reducing balance
Building improvements	-	2% Reducing balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1. ACCOUNTING POLICIES (continued)

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition of opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past it is probably that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has *received as advanced payments for the goods or services it must provide. Provisions are measured* at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

2. Average Number of Employees

Average number of employees, including directors, during the year was: 21 (2024: 21)

3. INCOME FROM DONATIONS

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total funds 2025 £**	Total funds 2024 £
Donations	**10882**	**-**	**10882**	11087
Grants	**-**	**-**	**-**	-
Government grants	**-**	**-**	**-**	-
Total donations	**10882**	**-**	**10882**	11087
Total 2024	11087	-	11087	

4. OTHER INCOMING RESOURCES

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Nursery funding	**80586**	**80586**	83729
5 Year Service Contract	**146747**	**146747**	84769
Extra Support payment	**946**	**946**	14685
Parental contributions	**1001**	**1001**	1828
Training income	**150**	**-**	-
Sale of clothing	**-**	**65**	65
Disability Access funding	**11830**	**11830**	13248
	241260	**241260**	198324
Total 2024	198324	198324	

5. FUNDRAISING INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising	**14981**	**14981**	12739
Total 2024	12739	12739	

6. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income – bank interest	**996**	**996**	846
Total 2024	846	846	

7. CHARITABLE RUNNING COSTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Accountancy costs	**1008**	-	**1008**	960
Nursery costs	**3092**	-	**3092**	3121
Child Welfare	**1246**	-	**1246**	7220
Staff training	**1280**	-	**1280**	1980
Repairs and maintenance	**12560**	-	**12560**	14573
Depreciation	**2587**	-	**2587**	2940
Wages and salaries	**193046**	-	**193046**	184669
Computer costs	**3338**	-	**3338**	1145
Equipment Hire	-	-	-	342
General (incl. clothing and SENCO costs)	**17868**	**6786**	**24654**	20210
Printing, postage and stationery	**4468**	-	**4468**	5325
Telephone	**2290**	-	**2290**	2444
Motor expenses	**1633**	-	**1633**	3333
Insurance	**3036**	-	**3036**	1075
Rent, rates and service charge	**548**	-	**548**	657
Light and heat	**3178**	-	**3178**	5417
	251178	**6786**	**257964**	255411

8. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Other costs 2025 £	Total 2025 £	Total 2024 £
Expenditure on raising voluntary income	2048	2048	2223
	2048	2048	2223
Charity running expenses	257964	257964	255411
	260012	260012	257634
Total 2024	257634	257634	

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2025 £	2024 £
Depreciation of tangible fixed assets:		
- owned by the charity	2587	2940

Trustees received remuneration amount to £Nil in the current year (2024 - £Nil).
During the year, no Trustees received any benefits in kind (2024 - £Nil).
During the year, no Trustees received any reimbursement of expenses (2024 - £Nil).

10. TANGIBLE FIXED ASSETS

	Motor vehicles £	Fixtures, fittings and equipment £	Building improve-ments £	Total £
Cost				
At 1 April 2024 and 31 March 2025	14337	66124	63442	143903
Additions	-	-	359	359
As at 31 March 2025	14337	66124	63801	144262
Depreciation				
At 1 April 2024	11785	61526	17386	90697
Charge for the year	510	1149	928	2587
At 31 March 2025	12295	62675	18314	93284
Net book value				
At 31 March 2025	2042	3449	45487	50978
At 31 March 2024	2552	4598	46056	53206

11. CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	(79)	(640)

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds – all funds	**110677**	**268119**	**253226**	**125570**
Restricted funds				
Restricted Funds – all funds	**14786**	**-**	**6786**	**8000**
Total of funds	**125463**	**268119**	**260012**	**133570**

STATEMENT OF FUNDS – PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General Funds – all funds	134690	222996	(247009)	110677
Restricted funds				
Restricted Funds – all funds	25411	-	(10625)	14786
Total of funds	160101	222996	(257634)	125463

SUMMARY OF FUNDS – CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	**110677**	**268119**	**253226**	**125570**
Restricted funds	**14786**	**-**	**6786**	**8000**
	125463	**268119**	**260012**	**133570**

SUMMARY OF FUNDS – PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	134690	222996	(247009)	110677
Restricted funds	25411	-	(10625)	14786
	160101	222996	(257634)	125463

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	50978	-	50978
Current assets	74672	8000	82672
Creditors due within one year	(80)	-	(80)
	125570	8000	133570

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	49341	3865	53206
Current assets	61976	10921	72897
Creditors due within one year	(640)	-	(640)
	110677	14786	125463

14. RELATED PARTY TRANSACTIONS

No related party transactions took place in the period of account, other than certain Trustees' remuneration already disclosed in Note 8.

15. CONTROLLING PARTY

There is no overall controlling interest.

Accounts

Registered number: 02753567
Charity number: 1015731

THE JOHN MCNEILL OPPORTUNITY CENTRE
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THURSDAY

AEF7YUTL
A12 13/11/2025 #102
COMPANIES HOUSE

KEY ACCOUNTING SERVICES

Key Accounting Services (Salisbury) Ltd
ICPA
Penbryn House, 5 Hilltop Business Park
Devizes Road
Salisbury
Wiltshire
SP3 4UF

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Since the Company qualifies as small under section 383, the strategic report requires of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The principal objectives of the charity are to provide specialist therapy, education and interventions for children under the age of 5 with special needs and disabilities and to provide support and information to parents and carers. At an Ofsted inspection in May 2022 the centre was classed as Outstanding in all areas. The Bristol Standards Quality Assurance Scheme, which has been followed for ten years, shows that the provision continues at a high standard.

Achievements and performance

a. REVIEW OF ACTIVITIES

The Trust had a surplus of funds for the year of £8,107 (2024: deficit of £34,638) after including depreciation on fixed assets of £2,587 (2024: £2,940). This surplus arises from an increase in funding compared to the previous year.

Total income, including Grants and Fundraising was £268,119 (2024: £222,996). As part of the Service Contract with Wiltshire Council, the Trust has received income of £146,747 (2024: £84,769). The Trust provided fundraising events which raised £14,981 (2024: £12,739). Nursery funding from the local authority, funded by central government, was £80,586 (2024: £83,729).

The resources expended increased to £260,012 (2024: £257,634). This reflects a small increase in costs, and includes wages and salaries of £193,046 (2024: £184,669), an increase of £8,377 (2024: £8,659).

The available funds to spend at the year end were £82,592 (2024: £72,258), and are reflected in the balance sheet as debtors and cash at bank and in hand less creditors.

No grants were received for the 2024/2025 year.

Financial review

a. PRINCIPAL RISKS AND UNCERTAINTIES

The Company is performing satisfactorily from a financial perspective, however remains reliant upon grants, sponsorship, donations and fundraising.

Structure, governance and management

a. CONSTITUTION

The Company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association 06/10/1992. This determined the objects and powers of the Company, and the Company is governed under its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £1.

The Company is a registered charity number 1015731.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Company may vary the number of members by way of ordinary resolution and may also determine in what rotation members are required to retire from office. When the requirement to appoint a new director arises, the remaining directors undertake a suitable selection and appointment process to ensure that the broad skill mix provided by the directors is maintained. New directors undergo an appropriate induction which involves awareness of their responsibilities as trustee directors, the governing document and the Company's approach to its activities.

c. RISK MANAGEMENT

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

d. ASSETS

The Trustees confirm all assets are owned by the charity.

Plans for future periods

a. FUTURE DEVELOPMENTS

The Trust continues to extend its work to include Inreach, Outreach and assessment sessions for other settings. The Trust also encourages parents to look at joint placements between their local provisions and the Trust. There is more planned for 2024/25 to consolidate the areas that the Trust has been working on, which will enhance the service that is provided to families and those who provide financial support.

This report was approved by the Trustees on and signed on their behalf by:

- -

Mrs Suzanna Pearce
Director

The Trustees (who are also directors of The John McNeill Opportunity Centre for the purposes of company law) are responsible for preparing the Trustees' 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 trustees to prepare financial statements for each financial year. Under company law the Trustees 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 the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 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.

Independent Examiners' Report to the Members of The John McNeill Opportunity Centre

OPINION

We have audited the financial statements of The John McNeill Opportunity Centre (the 'charitable company') for the year ended 31 March 2025 set out on pages 7 to 14. 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 Examiners' 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 United Kingdom, including the Financial Reporting Council'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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Examiners' 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Independent Examiners' Report to the Members of The John McNeill Opportunity Centre

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our 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 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 returns adequate for our audit have not been received from branches not visited by us; 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' exceptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, 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 of 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, maters 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.

EXAMINERS' RESPONSIBILITIES FOR THE ADUIT 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 Examiners' 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Examiners' Report.

D W Netton ICPA

for and on behalf of

Key Accounting Services (Salisbury) Ltd

Penbryn House
5 Hilltop Business Park
Devizes Road
Salisbury
Wiltshire
SP3 4UF

Date:

The John McNeill Opportunity Centre
Statement of Financial Activities Incorporating Income and Expenditure Account
For The Year Ended 31 March 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM:					
Donations	2	**10882**	-	**10882**	11087
Other Income	3	**241260**	-	**241260**	198324
Fundraising	4	**14981**	-	**14981**	12739
Investments	5	**996**	-	**996**	846
TOTAL INCOME		**268119**	-	**268119**	222996
EXPENDITURE ON:					
Fundraising expenses		**2048**	-	**2048**	2223
Charity running costs	6	**251178**	**6786**	**257964**	255411
TOTAL EXPENDITURE	7	**253226**	**6786**	**260012**	257634
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		**14893**	**(6786)**	**8107**	(34638)
NET MOVEMENT IN FUNDS		**14893**	**(6786)**	**8107**	(34638)
RECONCILIATION OF FUNDS:					
Total funds brought forward		**110677**	**14786**	**125463**	160101
TOTAL FUNDS CARRIED FORWARD		**125570**	**8000**	**133570**	125463

The notes on pages 9 to 14 form part of these financial statements.

The John McNeill Opportunity Centre
Balance Sheet
As At 31 March 2025

	Note	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible Assets	9		**50978**		53206
CURRENT ASSETS					
Cash at bank and in hand		**82672**		72897	
		82672		72897	
CREDITORS: amounts falling due within one year	10	**(80)**		(640)	
NET CURRENT ASSETS			**82592**		72257
NET ASSETS			**133570**		125463
CHARITY FUNDS					
Restricted Funds	11		**8000**		14786
Unrestricted Funds	11		**125570**		110677
TOTAL FUNDS			**133570**		125463

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

Mr Michael Milne

Trustee

The notes on pages 9 to 14 form part of these financial statements.

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The John McNeill Opportunity Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.
No restatements were required.

1.3 Company Status

The John McNeill Opportunity Centre is a company limited by guarantee. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

1.4 Income

All income is recognised once the company has entitlement to income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charged allocated on the portion of the asset's use.

1.6 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities Incorporation Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% Reducing balance
Fixtures and fittings and equipment	-	20% Reducing balance
Building improvements	-	2% Reducing balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1. ACCOUNTING POLICIES (continued)

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition of opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past it is probably that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

2. Average Number of Employees

Average number of employees, including directors, during the year was: 21 (2024: 21)

3. INCOME FROM DONATIONS

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total funds 2025 £**	Total funds 2024 £
Donations	**10882**	-	**10882**	11087
Grants	-	-	-	-
Government grants	-	-	-	-
Total donations	**10882**	-	**10882**	11087
Total 2024	11087	-	11087	

4. OTHER INCOMING RESOURCES

	Unrestricted funds 2025 £	**Total funds 2025 £**	Total funds 2024 £
Nursery funding	**80586**	**80586**	83729
5 Year Service Contract	**146747**	**146747**	84769
Extra Support payment	**946**	**946**	14685
Parental contributions	**1001**	**1001**	1828
Training income	**150**	-	-
Sale of clothing	-	**65**	65
Disability Access funding	**11830**	**11830**	13248
	241260	**241260**	198324
Total 2024	198324	198324	

5. FUNDRAISING INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising	**14981**	**14981**	12739
Total 2024	12739	12739	

6. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income – bank interest	**996**	**996**	846
Total 2024	846	846	

7. CHARITABLE RUNNING COSTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Accountancy costs	**1008**	-	**1008**	960
Nursery costs	**3092**	-	**3092**	3121
Child Welfare	**1246**	-	**1246**	7220
Staff training	**1280**	-	**1280**	1980
Repairs and maintenance	**12560**	-	**12560**	14573
Depreciation	**2587**	-	**2587**	2940
Wages and salaries	**193046**	-	**193046**	184669
Computer costs	**3338**	-	**3338**	1145
Equipment Hire	-	-	-	342
General (incl. clothing and SENCO costs)	**17868**	**6786**	**24654**	20210
Printing, postage and stationery	**4468**	-	**4468**	5325
Telephone	**2290**	-	**2290**	2444
Motor expenses	**1633**	-	**1633**	3333
Insurance	**3036**	-	**3036**	1075
Rent, rates and service charge	**548**	-	**548**	657
Light and heat	**3178**	-	**3178**	5417
	251178	**6786**	**257964**	255411

8. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Other costs	Total	Total
	2025	2025	2024
	£	£	£
Expenditure on raising voluntary income	2048	2048	2223
	2048	2048	2223
Charity running expenses	257964	257964	255411
	260012	260012	257634
Total 2024	257634	257634	

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	2587	2940

Trustees received remuneration amount to £Nil in the current year (2024 - £Nil).
During the year, no Trustees received any benefits in kind (2024 - £Nil).
During the year, no Trustees received any reimbursement of expenses (2024 - £Nil).

10. TANGIBLE FIXED ASSETS

	Motor vehicles	Fixtures, fittings and equipment	Building improve-ments	Total
	£	£	£	£
Cost				
At 1 April 2024 and 31 March 2025	14337	66124	63442	143903
Additions	-	-	359	359
As at 31 March 2025	14337	66124	63801	144262
Depreciation				
At 1 April 2024	11785	61526	17386	90697
Charge for the year	510	1149	928	2587
At 31 March 2025	12295	62675	18314	93284
Net book value				
At 31 March 2025	2042	3449	45487	50978
At 31 March 2024	2552	4598	46056	53206

11. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	(79)	(640)

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT YEAR

	Balance at 1 April 2024	**Income**	**Expenditure**	**Balance at 31 March 2025**
	£	**£**	**£**	**£**
Unrestricted funds				
General Funds – all funds	**110677**	**268119**	**253226**	**125570**
Restricted funds				
Restricted Funds – all funds	**14786**	**-**	**6786**	**8000**
Total of funds	**125463**	**268119**	**260012**	**133570**

STATEMENT OF FUNDS – PRIOR YEAR

	Balance at 1 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£
General Funds – all funds	134690	222996	(247009)	110677
Restricted funds				
Restricted Funds – all funds	25411	-	(10625)	14786
Total of funds	160101	222996	(257634)	125463

SUMMARY OF FUNDS – CURRENT YEAR

	Balance at 1 April 2024	**Income**	**Expenditure**	**Balance at 31 March 2025**
	£	**£**	**£**	**£**
General funds	**110677**	**268119**	**253226**	**125570**
Restricted funds	**14786**	**-**	**6786**	**8000**
	125463	**268119**	**260012**	**133570**

SUMMARY OF FUNDS – PRIOR YEAR

	Balance at 1 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£
General funds	134690	222996	(247009)	110677
Restricted funds	25411	-	(10625)	14786
	160101	222996	(257634)	125463

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	50978	-	50978
Current assets	74672	8000	82672
Creditors due within one year	(80)	-	(80)
	125570	8000	133570

ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	49341	3865	53206
Current assets	61976	10921	72897
Creditors due within one year	(640)	-	(640)
	110677	14786	125463

14. RELATED PARTY TRANSACTIONS

No related party transactions took place in the period of account, other than certain Trustees' remuneration already disclosed in Note 8.

15. CONTROLLING PARTY

There is no overall controlling interest.

Accounts

Registered number: 02753567
Charity number: 1015731

THE JOHN MCNEILL OPPORTUNITY CENTRE
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

KAS
KEY ACCOUNTING SERVICES

Key Accounting Services (Salisbury) Ltd
ICPA
Penbryn House, 5 Hilltop Business Park
Devizes Road
Salisbury
Wiltshire
SP3 4UF

Contents

Trustees	Mrs Hannah McKie, Secretary Mrs Angela Bryant (appointed 2 May 2022) Mr Michael Milne Mrs Fiona Osmond Mrs Carolyn Port Mrs Gillian Silman (resigned 6 May 2022) Mrs Karen Robinson (resigned 6 May 2022)
Company number	02753567
Charity number	1015731
Registered office	The John McNeill Centre Odstock Road Salisbury Wilts SP2 8BG
Company secretary	Mrs Hannah McKie
Independent auditors	Key Accounting Services (Salisbury) Ltd ICPA Penbryn House, 5 Hilltop Business Park Devizes Road Salisbury Wiltshire SP3 4UF
Bankers	The Co-operative Bank PLC 1 Balloon Street Manchester M60 4EP

The Trustees present their Annual Report together with the financial statements of the Company for the period 1 April 2022 to 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the Company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Company qualifies as small under section 383, the strategic report requires of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The principal objectives of the charity are to provide specialist therapy, education and interventions for children under the age of 5 with special needs and disabilities and to provide support and information to parents and carers. At an Ofsted inspection in May 2022 the centre was classed as Outstanding in all areas. The Bristol Standards Quality Assurance Scheme, which has been followed for eight years, shows that the provision continues at a high standard.

Achievements and performance

a. REVIEW OF ACTIVITIES

The Trust had a surplus of funds for the year of £5,804 (2022: deficiency of £23,339) after including depreciation on fixed assets of £3,531 (2022: £4,093). This surplus arises from an increase in grants received compared to the previous year.

Total income, including Grants and Fundraising was £246,319 (2022: £208,230). As part of the 6 year Service Contract with Wiltshire Council, the Trust has received income of £84,769 (2022: £84,769). The Trust provided fundraising events which raised £14,654 (2022: £9,985). Nursery funding from the local authority, funded by central government, was £84,620 (2022: £76,773).

The resources expended increased to £240,593 (2022: £231,569). This reflects a small increase in costs, and includes wages and salaries of £176,010 (2022: £172,690), an increase of £3,320 (2022: -£6,695).

The available funds to spend at the year end were £109,687 (2022: £104,242), and are reflected in the balance sheet as debtors and cash at bank and in hand less creditors.

In the year 2022/2023 the Trust applied for and received grants of £9,457 from Children in Need, £1,000 from The Co-operative, £1,000 from Marks & Spencer, and a further £500 from Children in Need.

Financial review

a. PRINCIPAL RISKS AND UNCERTAINTIES

The Company is performing satisfactorily from a financial perspective, however remains reliant upon grants, sponsorship, donations and fundraising.

Structure, governance and management

a. CONSTITUTION

The Company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association 06/10/1992. This determined the objects and powers of the Company, and the Company is governed under its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £1.

The Company is a registered charity number 1015731.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Company may vary the number of members by way of ordinary resolution and may also determine in what rotation members are required to retire from office. When the requirement to appoint a new director arises, the remaining directors undertake a suitable selection and appointment process to ensure that the broad skill mix provided by the directors is maintained. New directors undergo an appropriate induction which involves awareness of their responsibilities as trustee directors, the governing document and the Company's approach to its activities.

c. RISK MANAGEMENT

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

d. ASSETS

The Trustees confirm all assets are owned by the charity.

Plans for future periods

a. FUTURE DEVELOPMENTS

The Trust continues to extend its work to include Inreach, Outreach and assessment sessions for other settings. The Trust also encourages parents to look at joint placements between their local provisions and the Trust. There is more planned for 2023/24 to consolidate the areas that the Trust has been working on, which will enhance the service that is provided to families and those who provide financial support.

This report was approved by the Trustees on 14th November 2023 and signed on their behalf by:

- -
Mrs Hannah McKie
Secretary

The John McNeill Opportunity Centre
Trustees' Responsibilities Statement
For The Year Ended 31 March 2023

The Trustees (who are also directors of The John McNeill Opportunity Centre for the purposes of company law) are responsible for preparing the Trustees' 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 trustees to prepare financial statements for each financial year. Under company law the Trustees 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 the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 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.

Independent Auditors' Report to the Members of The John McNeill Opportunity Centre

OPINION

We have audited the financial statements of The John McNeill Opportunity Centre (the 'charitable company') for the year ended 31 March 2023 set out on pages 7 to 16. 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 2023 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the Trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our 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 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 returns adequate for our audit have not been received from branches not visited by us; 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' exceptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, 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 of 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, maters 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.

AUDITORS' RESPONSIBILITIES FOR THE ADUIT 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 Auditors' 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

D W Netton ICPA

for and on behalf of

Key Accounting Services (Salisbury) Ltd

Penbryn House
5 Hilltop Business Park
Devizes Road
Salisbury
Wiltshire
SP3 4UF

Date:

The John McNeill Opportunity Centre
Statement of Financial Activities Incorporating Income and Expenditure Account
For The Year Ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:					
Donations	2	**22966**	**23573**	**46539**	28891
Other Income	3	**185126**	**-**	**199780**	169340
Fundraising	4	**14654**	**-**	**14654**	9985
Investments	5	**78**	**-**	**78**	14
TOTAL INCOME		**222824**	**23573**	**246397**	208230
EXPENDITURE ON:					
Fundraising expenses		**544**	**-**	**544**	928
Charity running costs	6	**221018**	**19031**	**240049**	230641
TOTAL EXPENDITURE	7	**221562**	**19031**	**240593**	231569
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		**1262**	**4542**	**5804**	(23339)
NET MOVEMENT IN FUNDS		**1262**	**4542**	**5804**	(23339)
RECONCILIATION OF FUNDS:					
Total funds brought forward		**133428**	**20869**	**154297**	175886
TOTAL FUNDS CARRIED FORWARD		**134690**	**25411**	**160101**	154297

The notes on pages 9 to 14 form part of these financial statements.

The John McNeill Opportunity Centre
Balance Sheet
As At 31 March 2023

	Note	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible Assets	9		**56146**		50055
CURRENT ASSETS					
Debtors	10	**-**		-	
Cash at bank and in hand		**110018**		104242	
				104242	
CREDITORS: amounts falling due within one year	11	**(331)**		-	
NET CURRENT ASSETS			**165833**		104242
CREDITORS: amounts falling due after more than one year		**(5732)**		-	
NET ASSETS			**160101**		154297
CHARITY FUNDS					
Restricted Funds	12		**25411**		20869
Unrestricted Funds	12		**134690**		133428
TOTAL FUNDS			**160101**		154297

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 14th November 23 and signed on their behalf by:

Carolyn Port

Mrs Carolyn Port

Trustee

The notes on pages 9 to 14 form part of these financial statements.

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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 (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The John McNeill Opportunity Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.
No restatements were required.

1.3 Company Status

The John McNeill Opportunity Centre is a company limited by guarantee. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

1.4 Income

All income is recognised once the company has entitlement to income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probably that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charged allocated on the portion of the asset's use.

1.6 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities Incorporation Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% Reducing balance
Fixtures and fittings and equipment	-	20% Reducing balance
Building improvements	-	2% Reducing balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1. ACCOUNTING POLICIES (continued)

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition of opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past it is probably that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS

	Unrestricted funds 2023 £	**Restricted funds 2023 £**	**Total funds 2023 £**	Total funds 2022 £
Donations	**22966**	**1616**	**24582**	9393
Grants	**-**	**21957**	**21957**	19498
Government grants	**-**	**-**	**-**	-
Total donations	**22966**	**23573**	**46539**	28891
Total 2022	9393	19498	28891	

3. OTHER INCOMING RESOURCES

	Unrestricted funds 2023 £	**Total funds 2023 £**	Total funds 2022 £
Nursery funding	**84620**	**84620**	76773
5 Year Service Contract	**84769**	**84769**	84769
Parental contributions	**3537**	**3537**	2501
Makaton courses	**840**	**840**	245
Sale of clothing	**160**	**160**	132
Disability Access funding	**11200**	**11200**	4920
	185126	**185126**	169340
Total 2022	169340	169340	

4. FUNDRAISING INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising	**14654**	**14654**	9985
Total 2022	9985	9985	

5. INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income – bank interest	**78**	**78**	14
Total 2022	14	14	

6. CHARITABLE RUNNING COSTS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Accountancy costs	**1350**	-	**1350**	1363
Nursery costs	**4234**	-	**4234**	3093
Child Welfare	**5240**	-	**5240**	
Staff training	**1952**	-	**1952**	1040
Repairs and maintenance	**12924**	-	**12924**	14218
Depreciation	**1346**	**2185**	**3531**	4093
Wages and salaries	**176010**	-	**176010**	172960
Computer costs	**955**	-	**955**	1626
Equipment Hire	**1074**	-	**1075**	1240
General (incl.clothing and SENCO costs)	**2311**	**16846**	**19157**	16862
Printing, postage and stationery	**3838**	-	**3838**	5543
Telephone	**1237**	-	**1237**	1051
Motor expenses	**4180**	-	**4180**	3112
Insurance	**2355**	-	**2355**	1807
Rent, rates and service charge	**365**	-	**365**	360
Light and heat	**1647**	-	**1647**	2273
	221018	**19031**	**240049**	230641

7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Other costs 2023	Total 2023	Total 2022
	£	£	£
Expenditure on raising voluntary income	544	544	928
	544	544	
Charity running expenses	240049	240049	230641
	240593	240593	231569
Total 2022	231569	231569	

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	3531	4093
Auditors' remuneration - audit	-	937

Trustees received remuneration amount to £Nil in the current year (2022 - £Nil).
During the year, no Trustees received any benefits in kind (2022 - £Nil).
During the year, no Trustees received any reimbursement of expenses (2022 - £Nil).

9. TANGIBLE FIXED ASSETS

	Motor vehicles	Fixtures, fittings and equipment	Building improve-ments	Total
	£	£	£	£
Cost				
At 1 April 2022 and 31 March 2023	14337	66124	53820	134281
Additions	-	-	9622	9622
As at 31 March 2023	14337	66124	63442	143903
Depreciation				
At 1 April 2022	9799	58940	15487	84226
Charge for the year	1135	1437	959	3531
At 31 March 2023	10934	60377	16446	87757
Net book value				
At 31 March 2023	3403	5747	46996	56146
At 31 March 2022	4538	7184	38333	50055

10. DEBTORS

	2023	2022
	£	£
Other debtors	-	-

11. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	(331)	-

12. CREDITORS: Amounts falling due after more than one year

	2023	2022
	£	£
Withheld Funds	**(5732)**	-

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT YEAR

	Balance at 1 April 2022	**Income**	**Expenditure**	**Balance at 31 March 2023**
	£	**£**	**£**	**£**
Unrestricted funds				
General Funds – all funds	**133428**	**222824**	**221562**	**134690**
Restricted funds				
Restricted Funds – all funds	**20869**	**23573**	**19031**	**25411**
Total of funds	**154297**	**246397**	**240593**	**160101**

STATEMENT OF FUNDS – PRIOR YEAR

	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£
General Funds – all funds	155464	188732	(212518)	133428
Restricted funds				
Restricted Funds – all funds	20422	19498	(19051)	20869
Total of funds	175886	208230	(231569)	154297

SUMMARY OF FUNDS – CURRENT YEAR

	Balance at 1 April 2022	**Income**	**Expenditure**	**Balance at 31 March 2023**
	£	**£**	**£**	**£**
General funds	**133428**	**222824**	**221562**	**134690**
Restricted funds	**20869**	**23573**	**19031**	**25411**
	154297	**246397**	**240593**	**160101**

SUMMARY OF FUNDS – PRIOR YEAR

	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£
General funds	155464	188732	(212518)	133428
Restricted funds	20422	19498	(19051)	20869
	175886	208230	(231569)	154297

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR

	Unrestricted funds 2023 £	**Restricted funds 2023 £**	**Total funds 2023 £**
Tangible fixed assets	**52281**	**3865**	**56146**
Current assets	**88472**	**21546**	**110018**
Creditors due within one year	**(331)**	**-**	**(331)**
Creditors due after more than one year	**(5732)**	**-**	**(5732)**
	134690	**25411**	**160101**

ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	44005	6050	50055
Current assets	89423	14819	104242
Creditors due within one year	-	-	-
	133428	20869	154297

15. RELATED PARTY TRANSACTIONS

No related party transactions took place in the period of account, other than certain Trustees' remuneration already disclosed in Note 8.

16. CONTROLLING PARTY

There is no overall controlling interest.

Accounts

Registered number: 02753567
Charity number: 1015731

THE JOHN MCNEILL OPPORTUNITY CENTRE

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees

Fiona Osmond
Karen Robinson (appointed 13 November 2020)
Gillian Silman
Hannah McKie, Secretary
Michael Milne
Carolyn Port (appointed 10 June 2021)

Company registered number

02753567

Charity registered number

1015731

Registered office

Odstock Road, Salisbury, Wiltshire, SP2 8BG

Company secretary

Hannah McKie

Independent auditors

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU

Bankers

The Co-operative Bank PLC, 1 Balloon Street, Manchester, M60 4EP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their Annual Report together with the financial statements of the company for the 1 April 2021 to 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the Company comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The principal objectives of the charity are to provide specialist therapy, education and interventions for children under the age of 5 with special needs and disabilities and to provide support and information to parents and carers. At an Ofsted inspection in February 2016 the centre was classed as Outstanding in all areas. The Bristol Standards Quality Assurance Scheme, which has been followed for seven years, shows that the provision continues at a high standard.

Achievements and performance

a. REVIEW OF ACTIVITIES

The Trust had a deficiency of funds for the year of £23,339 (2021: surplus of £39,555) after including depreciation on fixed assets of £4,093 (2021: £5,386). This deficit arises from Covid costs, for which grants to cover this were received in the previous year.

Total income, including Grants and Fund Raising was £208,230 (2021: £259,394). As part of the 6 year Service Contract with Wiltshire Council, the Trust has received income of £84,769 (2021: £84,769). The Trust provided fundraising events which raised £9,985 (2021: £3,785). Nursery funding from the local authority, funded by central government, was £76,773 (2021: £84,957).

The resources expended increased to £231,569 (2021: £219,839). This reflects a small decrease in costs, and includes wages and salaries of £172,690 (2021: £179,385), a decrease of £6,425 (2021: £1,702).

The available funds to spend at the year end were £102,918 (2021: £121,738), and are reflected in the balance sheet as debtors and cash at bank and in hand less creditors.

In the year 2021/2022 The Trust applied for and received a grant of £9,457 from Children in Need.

Financial review

a. PRINCIPAL RISKS AND UNCERTAINTIES

The Company is performing satisfactorily from a financial perspective, however we remain reliant upon grants, sponsorship, donations and fundraising.

Structure, governance and management

a. CONSTITUTION

The Company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 06/10/1992 This determined the objects and powers of the Company, and the Company is governed under its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £1.

The Company is a registered charity number 1015731.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Company may vary the number of members by way of ordinary resolution and may also determine in what rotation members are required to retire from office. When the requirement to appoint a new director arises, the remaining directors undertake a suitable selection and appointment process to ensure that the broad skill mix provided by the directors is maintained. New directors undergo an appropriate induction which involves awareness of their responsibilities as trustee directors, the governing document and the company's approach to it's activities.

c. RISK MANAGEMENT

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

d. ASSETS

The Trustees confirm all assets are owned by the charity.

Plans for future periods

a. FUTURE DEVELOPMENTS

The Trust continues to extend its work to include Inreach, Outreach and assessment sessions for other settings. We also encourage parents to look at joint placements between their local provisions and the Trust. There is more planned for 2022/23 to consolidate the areas that the Trust has been working on, which will enhance the service that is provided to families and those who provide financial support.

This report was approved by the Trustees, on 29/11/22 and signed on their behalf by:

....

Hannah McKie
Secretary

TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees (who are also directors of The John McNeill Opportunity Centre for the purposes of company law) are responsible for preparing the Trustees' 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 Trustees to prepare financial statements for each financial year. Under company law the Trustees 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 Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JOHN MCNEILL OPPORTUNITY CENTRE

OPINION

We have audited the financial statements of The John McNeill Opportunity Centre (the 'charitable company') for the year ended 31 March 2022 set out on pages 9 to 19. 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 2022 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JOHN MCNEILL OPPORTUNITY CENTRE

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our 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 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 returns adequate for our audit have not been received from branches not visited by us; 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' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JOHN MCNEILL OPPORTUNITY CENTRE

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.

AUDITORS' 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 Auditors' 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

S M Allenby FCA (Senior Statutory Auditor)

for and on behalf of

Clifford Fry & Co LLP

Chartered Accountants and Statutory Auditor

St Mary's House
Netherhampton
Salisbury
Wiltshire
SP2 8PU
Date: 29\11\22

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Donations	2	**9,393**	**19,498**	**28,891**	70,147
Other income	3	**169,340**	-	**169,340**	185,294
Fundraising	4	**9,985**	-	**9,985**	3,785
Investments	5	**14**	-	**14**	168
TOTAL INCOME		**188,732**	**19,498**	**208,230**	259,394
EXPENDITURE ON:					
Fundraising expenses		**928**	-	**928**	994
Charity running costs	6	**211,590**	**19,051**	**230,641**	218,845
TOTAL EXPENDITURE	7	**212,518**	**19,051**	**231,569**	219,839
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		**(23,786)**	**447**	**(23,339)**	39,555
NET MOVEMENT IN FUNDS		**(23,786)**	**447**	**(23,339)**	39,555
RECONCILIATION OF FUNDS:					
Total funds brought forward		**155,464**	**20,422**	**175,886**	136,331
TOTAL FUNDS CARRIED FORWARD		**131,678**	**20,869**	**152,547**	175,886

The notes on pages 11 to 19 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	9		**50,055**		54,148
CURRENT ASSETS					
Debtors	10	-		6	
Cash at bank and in hand		**104,243**		122,917	
		104,243		122,923	
CREDITORS: amounts falling due within one year	11	**(1,751)**		(1,185)	
NET CURRENT ASSETS			**102,492**		121,738
NET ASSETS			**152,547**		175,886
CHARITY FUNDS					
Restricted funds	12		**20,869**		20,422
Unrestricted funds	12		**131,678**		155,464
TOTAL FUNDS			**152,547**		175,886

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 29/11/22 and signed on their behalf, by:

....
Michael Milne

Trustee

The notes on pages 11 to 19 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The John McNeill Opportunity Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.
No restatements were required.

1.3 Company status

The John McNeill Opportunity Centre is a company limited by guarantee. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% Reducing balance
Fixtures and fittings and equipment	-	20% Reducing balance
Building improvements	-	2% Reducing balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1. ACCOUNTING POLICIES (continued)

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS

	Unrestricted funds 2022 £	**Restricted funds 2022 £**	**Total funds 2022 £**	Total funds 2021 £
Donations	**9,393**	**-**	**9,393**	13,044
Grants	**-**	**19,498**	**19,498**	17,957
Government grants	**-**	**-**	**-**	39,146
Total donations	**9,393**	**19,498**	**28,891**	70,147
Total 2021	52,190	17,957	70,147	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3. OTHER INCOMING RESOURCES

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Nursery funding	**76,773**	**76,773**	84,957
5 Year Service Contract	**84,769**	**84,769**	84,769
Parental contributions	**2,501**	**2,501**	1,324
Makaton courses	**245**	**245**	-
Sale of clothing	**132**	**132**	99
Disability Access funding	**4,920**	**4,920**	14,145
	169,340	**169,340**	185,294
Total 2021	185,294	185,294	

4. FUNDRAISING INCOME

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising	**9,985**	**9,985**	3,785
Total 2021	3,785	3,785	

5. INVESTMENT INCOME

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income - bank interest	**14**	**14**	168
Total 2021	168	168	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6. CHARITABLE RUNNING COSTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Accountancy costs	1,363	-	1,363	937
Nursery costs	3,093	-	3,093	1,450
Staff training	1,040	-	1,040	608
Repairs and maintenance	14,218	-	14,218	8,453
Depreciation	1,645	2,448	4,093	5,386
Wages and salaries	172,960	-	172,960	179,385
Computer costs	1,626	-	1,626	1,921
Equipment Hire	1,240	-	1,240	-
General (incl.clothing and SENCO costs)	259	16,603	16,862	9,731
Printing, postage and stationery	5,543	-	5,543	2,858
Telephone	1,051	-	1,051	1,222
Motor expenses	3,112	-	3,112	2,498
Insurance	1,807	-	1,807	1,789
Rent, rates and service charge	360	-	360	378
Light and heat	2,273	-	2,273	2,229
	211,590	19,051	230,641	218,845

7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Other costs 2022 £	Total 2022 £	Total 2021 £
Expenditure on raising voluntary income	928	928	994
	928	928	994
Charity running expenses	230,641	230,641	218,845
	231,569	231,569	219,839
Total 2021	219,839	219,839	

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets:		
- owned by the charity	**4,093**	5,386
Auditors' remuneration - audit	**937**	937

Trustees received remuneration amounting to £Nil in the current year (2020 - £Nil).
During the year, no Trustees received any benefits in kind (2020 - £Nil).
During the year, no Trustees received any reimbursement of expenses (2020 - £Nil).

9. TANGIBLE FIXED ASSETS

	Motor vehicles £	Fixtures, fittings and equipment £	Building improve-ments £	Total £
Cost				
At 1 April 2021 and 31 March 2022	**14,337**	**66,124**	**53,820**	**134,281**
Depreciation				
At 1 April 2021	**8,287**	**57,143**	**14,703**	**80,133**
Charge for the year	**1,512**	**1,797**	**784**	**4,093**
At 31 March 2022	**9,799**	**58,940**	**15,487**	**84,226**
Net book value				
At 31 March 2022	**4,538**	**7,184**	**38,333**	**50,055**
At 31 March 2021	6,050	8,981	39,117	54,148

10. DEBTORS

	2022 £	2021 £
Other debtors	-	6

11. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	**1,751**	1,185

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds - all funds	155,464	188,732	(212,518)	131,678
Restricted funds				
Restricted Funds - all funds	20,422	19,498	(19,051)	20,869
Total of funds	175,886	208,230	(231,569)	152,547

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2021 £
General Funds - all funds	117,783	241,437	(203,756)	-	155,464
Restricted funds					
Restricted Funds - all funds	18,548	17,957	(16,083)	-	20,422
Total of funds	136,331	259,394	(219,839)	-	175,886

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	155,464	188,732	(212,518)	131,678
Restricted funds	20,422	19,498	(19,051)	20,869
	175,886	208,230	(231,569)	152,547

12. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	117,783	241,437	(203,756)	155,464
Restricted funds	18,548	17,957	(16,083)	20,422
	136,331	259,394	(219,839)	175,886

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	**Restricted funds 2022 £**	**Total funds 2022 £**
Tangible fixed assets	**44,005**	**6,050**	**50,055**
Current assets	**89,424**	**14,819**	**104,243**
Creditors due within one year	**(1,751)**	**-**	**(1,751)**
	131,678	**20,869**	**152,547**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	46,082	8,066	54,148
Current assets	110,567	12,356	122,923
Creditors due within one year	(1,185)	-	(1,185)
	155,464	20,422	175,886

14. RELATED PARTY TRANSACTIONS

No related party transactions took place in the period of account, other than certain Trustees' remuneration already disclosed in Note 8.

15. CONTROLLING PARTY

There is no overall controlling interest.

THE JOHN MCNEILL OPPORTUNITY CENTRE

England & Wales - Charity number 1015731

Accounts

Registered number: 02753567
Charity number: 1015731

THE JOHN MCNEILL OPPORTUNITY CENTRE

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees

Fiona Osmond
Karen Robinson (appointed 13 November 2020)
Gillian Silman
Hannah McKie, Secretary
Michael Milne
Carolyn Port (appointed 10 June 2021)

Company registered number

02753567

Charity registered number

1015731

Registered office

Odstock Road, Salisbury, Wiltshire, SP2 8BG

Company secretary

Hannah McKie

Independent auditors

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU

Bankers

The Co-operative Bank PLC, 1 Balloon Street, Manchester, M60 4EP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their Annual Report together with the financial statements of the company for the 1 April 2020 to 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the Company comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The principal objectives of the charity are to provide specialist therapy, education and interventions for children under the age of 5 with special needs and disabilities and to provide support and information to parents and carers. At an Ofsted inspection in February 2016 the centre was classed as Outstanding in all areas. The Bristol Standards Quality Assurance Scheme, which has been followed for seven years, shows that the provision continues at a high standard.

Achievements and performance

a. REVIEW OF ACTIVITIES

The Trust had an excess of funds for the year of £39,555 (2020: deficiency of £5,347) after including depreciation on fixed assets of £5,386 (2020: £5,496).

Total income, including Grants and Fund Raising was £259,394 (2020: £218,325). As part of the 6 year Service Contract with Wiltshire Council, the Trust has received income of £84,769 (2020: £84,769). The Trust provided fundraising events which raised £3,785 (2020: £18,137). Nursery funding from the local authority, funded by central government, was £84,957 (2020: £69,567).

The resources expended decreased to £219,839 (2020: £223,672). This reflects a small decrease in costs, and includes wages and salaries of £178,566 (2020: £180,268), a decrease of £1,702 (2020: £13,736 increase).

The available funds to spend at the year end were £121,738 (2020: £80,906), and are reflected in the balance sheet as debtors and cash at bank and in hand less creditors.

In the year 2020/2021 The Trust applied for and received grants from the following organisations:
Lottery Community Fund
Children in Need
Local Giving - Magic Little Fund

Financial review

a. PRINCIPAL RISKS AND UNCERTAINTIES

The Company is performing satisfactorily from a financial perspective, however we remain reliant upon grants, sponsorship, donations and fundraising.

Structure, governance and management

a. CONSTITUTION

The Company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 06/10/1992 This determined the objects and powers of the Company, and the Company is governed under its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £1.

The Company is a registered charity number 1015731.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Company may vary the number of members by way of ordinary resolution and may also determine in what rotation members are required to retire from office. When the requirement to appoint a new director arises, the remaining directors undertake a suitable selection and appointment process to ensure that the broad skill mix provided by the directors is maintained. New directors undergo an appropriate induction which involves awareness of their responsibilities as trustee directors, the governing document and the company's approach to it's activities.

c. RISK MANAGEMENT

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

d. ASSETS

The Trustees confirm all assets are owned by the charity.

Plans for future periods

a. FUTURE DEVELOPMENTS

The Trust continues to extend its work to include Inreach, Outreach and assessment sessions for other settings. We also encourage parents to look at joint placements between their local provisions and the Trust. There is more planned for 2021/22 to consolidate the areas that the Trust has been working on, which will enhance the service that is provided to families and those who provide financial support.

This report was approved by the Trustees, on 13/08/21 and signed on their behalf by:

HMcKie..............................
Hannah McKie
Secretary

TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees (who are also directors of The John McNeill Opportunity Centre for the purposes of company law) are responsible for preparing the Trustees' 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 Trustees to prepare financial statements for each financial year. Under company law the Trustees 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 Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JOHN MCNEILL OPPORTUNITY CENTRE

OPINION

We have audited the financial statements of The John McNeill Opportunity Centre (the 'charitable company') for the year ended 31 March 2021 set out on pages 9 to 20. 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 2021 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JOHN MCNEILL OPPORTUNITY CENTRE

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our 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 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 returns adequate for our audit have not been received from branches not visited by us; 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' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JOHN MCNEILL OPPORTUNITY CENTRE

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.

AUDITORS' 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 Auditors' 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

S M Allenby FCA (Senior Statutory Auditor)

for and on behalf of

Clifford Fry & Co LLP

Chartered Accountants and Statutory Auditor

St Mary's House
Netherhampton
Salisbury
Wiltshire
SP2 8PU
Date: 21/09/21

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Donations	2	52,190	17,957	70,147	29,782
Other income	3	185,294	-	185,294	170,164
Fundraising	4	3,785	-	3,785	18,137
Investments	5	168	-	168	242
TOTAL INCOME		241,437	17,957	259,394	218,325
EXPENDITURE ON:					
Fundraising expenses		994	-	994	5,895
Charity running costs	6	202,762	16,083	218,845	217,777
TOTAL EXPENDITURE	7	203,756	16,083	219,839	223,672
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		37,681	1,874	39,555	(5,347)
NET MOVEMENT IN FUNDS		37,681	1,874	39,555	(5,347)
RECONCILIATION OF FUNDS:					
Total funds brought forward		117,783	18,548	136,331	141,678
TOTAL FUNDS CARRIED FORWARD		155,464	20,422	175,886	136,331

The notes on pages 11 to 20 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	9		**54,148**		55,425
CURRENT ASSETS					
Debtors	10	**6**		-	
Cash at bank and in hand		**122,917**		82,049	
		122,923		82,049	
CREDITORS: amounts falling due within one year	11	**(1,185)**		(1,143)	
NET CURRENT ASSETS			**121,738**		80,906
NET ASSETS			**175,886**		136,331
CHARITY FUNDS					
Restricted funds	12		**20,422**		18,548
Unrestricted funds	12		**155,464**		117,783
TOTAL FUNDS			**175,886**		136,331

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 22/7/21 and signed on their behalf, by:

....

Michael Milne

Trustee

The notes on pages 11 to 20 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The John McNeill Opportunity Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.
No restatements were required.

1.3 Company status

The John McNeill Opportunity Centre is a company limited by guarantee. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1. ACCOUNTING POLICIES (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% Reducing balance
Fixtures and fittings and equipment	-	20% Reducing balance
Building improvements	-	2% Reducing balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1. ACCOUNTING POLICIES (continued)

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	13,044	-	13,044	20,325
Grants	-	17,957	17,957	9,457
Government grants	39,146	-	39,146	-
Total donations	52,190	17,957	70,147	29,782
Total 2020	20,325	9,457	29,782	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. OTHER INCOMING RESOURCES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Nursery funding	84,957	84,957	69,567
5 Year Service Contract	84,769	84,769	84,769
Parental contributions	1,324	1,324	5,696
Makaton income	-	-	265
Sale of clothing	99	99	42
Disability Access funding	14,145	14,145	9,825
	185,294	185,294	170,164
Total 2020	170,164	170,164	

4. FUNDRAISING INCOME

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising	3,785	3,785	18,137
Total 2020	18,137	18,137	

5. INVESTMENT INCOME

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income - bank interest	168	168	242
Total 2020	242	242	

6. CHARITABLE RUNNING COSTS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Accountancy costs	937	-	937	895
Nursery costs	1,450	-	1,450	2,081
Staff training	608	-	608	1,655
Repairs and maintenance	8,453	-	8,453	5,390
Depreciation	2,234	3,152	5,386	5,496
Wages and salaries	175,550	3,835	179,385	180,268
Computer costs	1,921	-	1,921	1,148
Equipment Hire	-	-	-	1,425
General (incl.clothing and SENCO costs)	635	9,096	9,731	6,954
Printing, postage and stationery	2,858	-	2,858	4,088
Telephone	1,222	-	1,222	1,199
Motor expenses	2,498	-	2,498	2,988
Insurance	1,789	-	1,789	1,773
Rent, rates and service charge	378	-	378	410
Light and heat	2,229	-	2,229	2,007
	202,762	16,083	218,845	217,777

7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Other costs 2021 £	Total 2021 £	Total 2020 £
Expenditure on raising voluntary income	994	994	5,895
	994	994	5,895
Charity running expenses	218,845	218,845	217,777
	219,839	219,839	223,672
Total 2020	223,672	223,672	

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets:		
- owned by the charity	**5,386**	5,496
Auditors' remuneration - audit	**937**	895

Trustees received remuneration amounting to £Nil in the current year (2020 - £Nil).
During the year, no Trustees received any benefits in kind (2020 - £Nil).
During the year, no Trustees received any reimbursement of expenses (2020 - £Nil).

9. TANGIBLE FIXED ASSETS

	Motor vehicles £	Fixtures, fittings and equipment £	Building improvements £	Total £
Cost				
At 1 April 2020	**14,337**	**62,015**	**53,820**	**130,172**
Additions	**-**	**4,109**	**-**	**4,109**
At 31 March 2021	**14,337**	**66,124**	**53,820**	**134,281**
Depreciation				
At 1 April 2020	**6,271**	**54,577**	**13,899**	**74,747**
Charge for the year	**2,016**	**2,566**	**804**	**5,386**
At 31 March 2021	**8,287**	**57,143**	**14,703**	**80,133**
Net book value				
At 31 March 2021	**6,050**	**8,981**	**39,117**	**54,148**
At 31 March 2020	8,066	7,438	39,921	55,425

10. DEBTORS

	2021 £	2020 £
Other debtors	**6**	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	-	261
Accruals and deferred income	1,185	882
	1,185	1,143

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds - all funds	81,576	208,868	(189,876)	17,215	117,783
Other General funds	36,207	32,569	(13,880)	(17,215)	37,681
	117,783	241,437	(203,756)	-	155,464
Restricted funds					
Restricted Funds - all funds	60,102	9,457	(33,796)	(17,215)	18,548
Other Restricted funds	(41,554)	8,500	17,713	17,215	1,874
	18,548	17,957	(16,083)	-	20,422
Total of funds	136,331	259,394	(219,839)	-	175,886

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2020 £
General funds					
General Fund	81,576	208,868	(189,876)	17,215	117,783
Restricted funds					
Restricted Fund	60,102	9,457	(33,796)	(17,215)	18,548
Total of funds	141,678	218,325	(223,672)	-	136,331

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	117,783	241,437	(203,756)	155,464
Restricted funds	18,548	17,957	(16,083)	20,422
	136,331	259,394	(219,839)	175,886

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2020 £
General funds	81,576	208,868	(189,876)	17,215	117,783
Restricted funds	60,102	9,457	(33,796)	(17,215)	18,548
	141,678	218,325	(223,672)	-	136,331

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	54,148	-	54,148
Current assets	122,923	-	122,923
Creditors due within one year	(1,185)	-	(1,185)
Movement between funds	(20,422)	20,422	-
	155,464	20,422	175,886

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	45,256	10,169	55,425
Current assets	73,666	8,383	82,049
Creditors due within one year	(1,143)	(4)	(1,143)
	117,779	18,548	136,331

14. RELATED PARTY TRANSACTIONS

No related party transactions took place in the period of account, other than certain Trustees' remuneration already disclosed in Note 8.

15. CONTROLLING PARTY

There is no overall controlling interest.