DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES

England & Wales · Charity number 1102954

Details

Status	Registered
Legal form	Charitable company
Company number	04839002
Registered	2004-03-31
Register	View on the Charity Commission register

Contact

Address	Dynamic Bradbury House 23 Salisbury Road Wrexham LL13 7AS
Phone	01978263656
Email	AMY.LYNCH@DYNAMICWREXHAM.ORG.UK
Website	dynamicwrexham.org.uk

Activities

Objects: THE RELIEF AND SUPPORT OF ILL OR DISABLED CHILDREN BY THE PROVISION OF EDUCATIONAL, RECREATIONAL AND LEISURE TIME ACTIVITIES IN ORDER THAT THEY MAY DEVELOP TO THEIR FULL POTENTIAL; THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY; THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED AND TO PROVIDE SUPPORT TO THE FAMILIES OF SUCH CHILDREN.

Activities: Dynamic provides educational, leisure, recreational and social activities for children and young people with disabilities aged between 8 & 25 yrs. This is done through a variety of groups, summer schemes and special schemes.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE THE COUNTY BOROUGH OF WREXHAM
- Wrexham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£444,345	£420,335	-	-
2024-03-31	£336,813	£393,331	-	-
2023-03-31	£302,645	£395,187	-	-
2022-03-31	£375,349	£434,266	-	-
2021-03-31	£468,497	£389,266	-	-

Trustees

Name	Role	Appointed
GLYN WILLIAMS	Chair	
Graham Arthurs		
Helen Susanne Edwards		2019-10-11
RHIAN PRITCHARD		
Raymond Norman Bell		2025-09-25
Rosalind Suzanne Williams		2023-03-03
Simon James Evans		2019-10-11

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DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES

England & Wales - Charity number 1102954

Accounts

COMPANY REGISTRATION NUMBER: 04839002
CHARITY REGISTRATION NUMBER: 1102954

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Report of the Trustees and Financial Statements for the Year Ended

31 March 2025

BRUCE ROBERTS & CO LIMITED
Chartered Accountants and Business Advisors
Unit 10, Edison Court
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	12
Statement of financial activities (including income and expenditure account)	14
Statement of financial position	15
Notes to the financial statements	16

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Dynamic Centre For Children And Young People With Disabilities
Charity registration number	1102954
Company registration number	04839002
Principal office and registered office	Bradbury House 23 Salisbury Road Wrexham LL13 7AS
The trustees	Dr G J Arthurs H S Edwards S J Evans M E Hooper Dr C Moore (Resigned 4 February 2025) R H Pritchard G Williams R S Williams
Company secretary	G Williams
Independent examiner	Bruce Roberts FCA Unit 10, Edison Court Ellice Way Wrexham Technology Park Wrexham LL13 7YT

Structure, governance and management

Introduction

Dynamic Centre for Children and Young People with Disabilities, a charity and company limited by guarantee, started operating in April 2004 when all of the assets of Dynamic, an existing charity were donated to the new company. The objective of the company is the support of children, young people with special needs and their carers.

Structure, governance and management *(continued)*

Recruitment and Appointment to the Board of Trustees

Under the requirements of the Articles of Association, unless otherwise determined by ordinary resolution, the number of directors and thus trustees shall not be less than three and no more than eleven. Trustees are subject to retirement by rotation according to the terms dictated by the Articles. If a trustee is willing to be re-appointed, and no alternative has been put forward, the trustee is deemed to be re-appointed unless the meeting decides not to fill the vacancy or unless a resolution to to re-appoint the trustee is lost.

Recruitment is normally achieved via the media of advertising, word of mouth and local volunteer bureau or other national agencies such as REACH. Recruitment of new trustees is prompted by the retirement or removal of existing trustees, or the perceived need to strengthen the board in particular areas of experience. Proposed trustees must be recommended by the existing trustees, and appropriate notice must have been given (clause 32 of the articles). Trustees must be 18 years of age or above. Trustees may retire or be removed subject to the conditions of clause 38 of the Articles.

Trustee Induction and Training

Upon appointment to the board, each new trustee is provided with an induction, information and training file which includes information on their responsibilities as a trustee and director of the Company. Each new trustee is expected to familiarise themselves with this information and the aims and objectives of the charity, and seek guidance on areas with which they require additional advice or clarification. Trustees are encouraged to take advantage of training via AVOW (Association of Voluntary Organisations in Wrexham) and WCVA.

The trustees are advised of new guidance from the Charity Commission and other sources.

Risk Management

The trustees have established a risk examination policy which looks at the major strategic, business and operational risks which the charity faces and ensure that systems have been established to mitigate the charity's exposure to the major risks. The trustees undertake to regularly consider the major risks applicable to the charity and review during the year if deemed necessary. They also undertake to decide how to respond to the risks in order to mitigate the effect of such risks. Internal control risks (including the risk of fraud) have been minimised by the rigorous adherence to the financial control measures in place. The trustees are satisfied with the current procedures in place. During the year no incident involving Health and Safety has occurred that required reporting to a statutory agency.

Structure, governance and management *(continued)*

Organisation

Dynamic Centre for Children and Young People with Disabilities is governed by a Committee of trustees, who are appointed under the terms of the Articles of Association. The trustees who served on the committee are as follows:

Graham Arthurs	Melanie Hooper
Helen Edwards	Christine Moore (Resigned 4 February 2025)
Simon Evans	Rhian Pritchard
Glyn Williams	Rosalind Williams

The Chair and the Honorary Treasurer are drawn from the committee. They are appointed under the terms of the Articles of Association and are not subject to retirement by rotation.

The nominated Officers who served in the year were as follows:

Chair:	Glyn Williams
Deputy Chair:	Melanie Hooper

Day-to-day management was provided by a full-time charity manager, who is designated Company Secretary, and a Deputy Manager along with a dedicated staff team.

The staff employed in the year were:

The staff employed in the year were:

Laura Williams	Charity Manager (EED 19.05.25)
Amy Lynch	Deputy Charity Manager
Danielle Davis	Administration Officer
Kira Williams	Family Support Officer (EED 08.07.24)
Marie Gibson	Liaison Officer
Paul Clifton	Project Development Worker
Samuel Jones	Project Development Worker
Bethan Griffiths	Capacity Building Officer
Michael Davis	Administration Assistant

The sessional staff employed for funded 'Dynamically Different' services were:

Amy Pritchard	Kate Jones (EED 31.08.24)
Andrea Lloyd	Kayleigh Griffiths (EED 31.8.24)
Anne-Marie Roberts	Laurie Thomas-Brunt
Biba Baksh-Jones	Mandy Read-Kimpton
Catrin Hazel (EED 31.08.24)	Laurie Thomas-Brunt
Claire Griffiths	Marie (Helen) Edwards
Danielle Davies	Olivia Berry
Elisha Hughes	Paige Stewart
Emma Jones	Peter Davies (EED 1.5.04)
Emily Simister	Rhian Pumford
Eve Czerniak	Russell Thomas
Helen Griffiths	Sian Griffiths
Julie White	Stephen Williams
Janet Oldfield (EED 31/08/2024)	Terri Pumford (EED 31.08.24)
Jade Richards	* EED - Employment End Date

Objectives and activities

The charity's objects are the relief and support of ill or disabled children by the provision of educational, recreational and leisure time activities in order that they may develop to their full potential, that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved, and to provide support to the families of such children and young people.

Public Benefit

The Trustees have reviewed the requirement to provide public benefit and are satisfied that the activities of the charity as described within the report are wholly focussed to provide benefit to the children and young people and their families that it aims to serve, thereby complying with the duty in section 4 of the Charities Act 2006 to have regard to the guidance provided by the Charity Commission.

Review of developments, activities, achievements and performance

The primary focus of the charity continues to be the programme of term-time junior and senior activity groups for children and young people with disabilities that meet after-school and during the Easter and summer holiday. These activity groups also afford families an element of respite, but this is not their primary aim.

In addition to the core services, the charity continues to provide the following services:

- Advocacy
- Participation
- Activity support worker service
- Family activities
- Nurture groups and Invent Your Future(IYF)programme for young people with disabilities
- Informal parent/carer drop-ins
- IYF programme for parents/carers of children with additional needs/disabilities
- Signing Sensations choir
- Dynamic Friends activity groups
- Friday activity groups

The charity has continued to be 'Dynamically Different' and has continued to meet all of the contractual requirements for Families First contracts.

The charity has also continued to use social media platforms to help the charity grow and reach and support as many families as possible utilising the ethos of the Invent Your Future (IYF) programmes. This is well received with the charity seeing more engagement using cross platforms.

The charity has continued to expand the range of wellbeing and social opportunities offered to parents and carers in addition to regular drop-in sessions.

It is true to say that it is more difficult for charities to fundraise but as a charity we were fortunate to continue to enjoy support from individuals, families, the local community and businesses along with new social media fundraising campaigns.

The charity is particularly grateful for donations received in memory of loved ones.

Specific local and community events throughout 2024/25 created opportunities that not only raised the profile of the charity but also allowed the charity to raise funds in new and fun ways.

Dynamic are also grateful for local business and community spaces continuing to host charity collection boxes.

The charity have continued to maintain and developed essential communication links and strengthened our working relationships with funders and commissioners along with colleagues in statutory support services including Wrexham County Borough Council's Disability Service, Families First Team and the Family Information Service, to ensure we continue to together to ensure the best for the families we support.

We have also maintained and developed new friendships within the Third sector as we have shared ideas, resources and support amongst each other when things have been difficult, and we have benefitted from being part of AVOW - Wrexham's County Voluntary Council and WCVA for national guidance and support.

Regarding future developments: We continue to look for a suitable site to expand into.

Consultation

Dynamic are regularly asked to contribute to local authority, Welsh Government and national consultations, and children, young people and parents/carers are supported with this and regularly contribute. The charity has also benefited from a Participation Project to develop a children and young people with disabilities forum so that their voices can influence local, regional and hopefully national decision making processes.

The level of disability is rising and the challenges facing children and young people is changing, therefore it is vital we are flexible and responsive to ensure the service meets the current and changing needs into the future.

Partnerships:

We continue to work closely with Wrexham County Borough Council Children's Services, the **Disability Services**, the **Family First team, Health Services** and other Third sector organisations to provide the best service we can to children and young people with disabilities and their families. Dynamic has held a seats on the voluntary sector seat on the **Local Authority Workforce Development Group, Transition Operational Group (TOG), Disability Integrated Services Coordination Group, the Families First Outcome Groups (Wrexham), Disability Respite Panel** and the **North East Wales Wellbeing forum**

Dynamic has representation on a variety of forums working with children and young people and disability within the Third and statutory sectors, and attends appropriate conferences, consultations and information days.

National Level Participation:

Dynamic attends appropriate conferences and meetings organised on a national level.

Sennedd Welsh Government:

Dynamic has kept up to date with Welsh legislation via AVOW, WCVA and Sennedd Welsh Government publications.

Volunteers:

Dynamic have benefitted from many new volunteers along with regular longstanding volunteers but the charity is still yet to recover to pre-pandemic levels of regular volunteering. The social, economic value of volunteers to the charity cannot be underestimated and the charity has been focusing efforts on the recruitment and retention of volunteers and the development of new volunteering opportunities.

Trustees:

The Board of Trustees met regularly virtually or face-to-face throughout the year for full board meetings and in small groups for sub-committees.

The Trustees have worked hard with the Charity Manager and the staff and volunteer team to ensure that the needs of those we serve are met not just by our current services but are also paramount in the

future plans.

Dynamic has continued to search for the plot or building that will enable the charity to work, develop and grow from a more suitable premises.

Staff:

In addition to the staff team, Dynamic employs approximately 29 sessional support workers.

Fundraising:

Many people work together in support of Dynamic. Individuals, families, social media fundraising campaigns, the local community and businesses have still fundraised independently for our cause, for which we are very grateful.

Bradbury House is a grade II listed building, which we have restored and carefully adapted for use by children and young people with disabilities. The house is well loved and well used by our children and young people. The gardens, including sensory and play areas are always an attraction.

Development for the future:

For all of the above, the Trustees and management have continued to look for more appropriate/larger accommodation for the Charity. We are still 'bursting at the seams' and in order to provide our greatly valued service to more children and young people, and to meet their ever-changing needs, we need more suitable space in which to develop.

The Trustees have set aside Designated Reserves for this purpose (see Reserves Policy) below, and have agreed to maintain this Reserve at £114,000, although it is intended to increase this as appropriate.

Financial review

The financial statements for 2024-25 show a surplus of £31,601 on 'Unrestricted Funds' against a deficit for 2023-24 of £44,911.

The charity's voluntary income for 2024-25 was £151,955 (inc £42,359 restricted) compared to £49,700 in 2023-24. The 2024-25 figure includes £80,126 received in legacies. We are very grateful for the receipt of these generous bequests.

Other donations increased from £24,200 to £71,829.

Income from other (trading) activities included £23,947 from parent/carer charges; £34,321 from Direct and third party Fund-raising, and £620 from sales of donated goods: a total of £58,888. In 2023-24 the equivalent total was £72,046. In the main this relates to a decrease in direct charges to parents for services provided.

In 2023-24 Dynamic received no government funding, there was again none in 2024-25.

Interest on bank deposits and bonds was £11,155 compared to £7,263 for 2023-24. This included the maturation of several deposit accounts.

We continue to be grateful for the efforts many individuals make to raise funds for the charity, and to local companies and individuals for their support.

The Families First contract with the Council for the delivery of weekly Groups and the summer and half term programmes at Bradbury House, and other activities to support families were delivered and reported on in accordance with the Council's requirements. This contract has enabled our regular programmes to continue in a planned way. All income from the Council has been used wholly for the delivery of services covered by the contracts. New contracts came into effect from March 2023 and are for a 3 year initial period. The grants received in the year, fully utilised, amounted to £222,347.

The charity needs to raise about £190,000 in 2025-26 to cover its core costs. These costs include the management and organisation of the programme and activities for fund-raising, training, the maintenance of the building and transport and all personnel, legal, health and safety, payroll and financial work.

Restricted Fund income was £264,706 (2023-24: £210,464) which reflects the support of grants from the Waterloo Foundation and the Masons Benevolent Fund. Expenditure from the Restricted Funds totalled £272,297 (£222,071). Restricted fund balances reduced to £142(£7,733).

The Unrestricted (including designated) Reserves at 31 March 2025 stood at £605,402 of which £328,784 were in 'liquid' forms. The corresponding figures at 31 March 2024 were £573,801 of which £296,421 were 'liquid'.

Fresh initiatives are in hand to increase the unrestricted income of the charity to enable it to continue to cover its core costs and to pursue development opportunities, whilst maintaining its reserves. The purposes for which reserves are held are explained in the 'Reserves policy' below.

FINANCIAL CONTROLS

The Charity Manager manages the day-to-day financial affairs of the charity and is overseen by the Chair and Vice Chair of Trustees. The Charity Manager, Deputy Charity Manager and Liaison Officer

are all responsible for handling petty cash, credit card and cheque transactions up to £1,000. Each payment requires two signatures. Purchases and payments in excess of this amount require the signature of the Chair or Vice Chair. Transactions are entered into the Quickbooks accounting software on a weekly basis, and the bank accounts are monitored at least weekly and formally reconciled monthly.

The Charity Manager produces monthly management accounts (including forecasts for the remainder of the year) which are prepared from accounting records and are presented to the Board under the Chair, or to the intervening meetings of the Finance Committee chaired by the Chair. The Finance Committee is responsible for devising the annual budgets for the agreement of the Board. Periodic contract reports are also produced for Wrexham County Borough Council.

Draft annual accounts are prepared as part of the above procedure, and then reported in the required Final Account format prior to independent examination and approval by the board.

The reserve cash funds are invested in notice deposit accounts with the charity's bankers, Cambridge and Counties Bank and the United Trust Bank.

INVESTMENT POWERS AND RESTRICTIONS

Pursuant to the governing document, the company shall have the power, in furtherance of the object of the charity but not otherwise, to raise funds. As part of this aim, the company seeks to maximise the interest earned on its reserves, subject to such conditions and consent as may for the time being, be imposed or required by law. The charity has continued to place funds in low-risk investments that are accessible in a reasonably short time so that funds are available to apply to the development of a a new centre when an opportunity arises.

RESERVES POLICY

The trustees have determined a level of unrestricted reserves that is deemed appropriate to effectively meet its objects. The trustees consider that in the absence of any guaranteed long-term support from a grant making body or the Local Authority, the unrestricted current assets should be sufficient to pay the normal running costs for one year (circa £190,000). This is designed to provide some stability and ensure smooth running of the charity. Reserves are currently over this level and are under review pending possible developments.

Reserves over and above those needed for running costs are to be held primarily for future development opportunities and it is the aim of the trustees to build up sufficient funds to provide the initial costs of a building project. In furtherance of this end, the Trustees have set aside funds in a 'designated development fund' within the general reserves of the charity. This policy is reviewed annually in order to consider whether it remains appropriate, and in line with board level strategy.

Plans for future periods

The Trustees and management recognise that we are currently "bursting at the seams". In order to provide our greatly valued service to more children and young people, and to meet their ever-changing needs, we need more space in which to develop. The Trustees continue to seek contacts and to explore opportunities with a view to developing a purpose-built centre for the children and young people who attend, and to be able to expand the service to younger children for whom we cannot currently provide adequate facilities.

Trustees Responsibilities

We are responsible for ensuring that the company operates within its objectives and meets the financial and legal requirements of the Companies Act 2006 and the Charities Act 2011.

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustee's 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period. In preparing those financial statements, the trustees are required to:

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

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

The trustees are responsible for ensuring that the company complies with laws and regulations applicable to its activities and for establishing arrangements to prevent any non-compliance with laws and regulations and to detect any that occur. This includes the maintenance and integrity of the corporate and financial information included on the charitable company's website.

The trustees are also responsible for determining whether, in respect of the year, the charity meets the conditions for exemption from an audit of the accounts set out in the Companies Act 2006 (Commencement No 6, Savings and Commencement Nos.3 and 5) (Amendment) Order 2008 (SI 2008.674).

Under the Charities Act 2006 (Charitable Companies Audit and Group Accounts Provisions) Order 2008 (SI 2008.527), in respect of the year, the availability of the exemption from an audit of the accounts causes the charity to require an Independent Examination and the trustees are responsible for appointing an Independent Examiner to make a report to them as trustees of the charity.

Independent Examiner
A resolution to appoint Bruce Roberts FCA of Bruce Roberts & Co Limited as Independent Examiner for the ensuing year will be proposed at the annual general meeting. Bruce Roberts has expressed his willingness to act in this capacity.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 7th October 2025 and signed on behalf of the board of trustees by:

M E Hooper
Trustee

G Williams
Trustee

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Dynamic Centre For Children And Young People With Disabilities

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Dynamic Centre For Children And Young People With Disabilities ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to; examine the accounts under section 145 of the Charities Act 2011; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and to state whether particular matters have come to my attention.

This report is made to the charity's members, as a body through the board of trustees. My work has been undertaken so that I might state to the charity's members those matters I am required to state to them in a report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Bruce Roberts FCA
Independent Examiner

Unit 10, Edison Court
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

13/11/25

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	5	109,596	42,359	151,955	49,700
Charitable activities	6	–	222,347	222,347	207,286
Other trading activities	7	58,888	–	58,888	72,046
Investment income	8	11,155	–	11,155	7,263
Other income	9	–	–	–	518
Total income		179,639	264,706	444,345	336,813
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	17,789	–	17,789	14,162
Expenditure on charitable activities	11,12	130,249	272,297	402,546	379,169
Total expenditure		148,038	272,297	420,335	393,331
Net income/(expenditure) and net movement in funds		31,601	(7,591)	24,010	(56,518)
Reconciliation of funds					
Total funds brought forward		573,801	7,733	581,534	638,052
Total funds carried forward		605,402	142	605,544	581,534

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 30 form part of these financial statements.

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**18**	276,618	277,380
Current assets			
Debtors	**19**	14,064	10,482
Cash at bank and in hand		341,972	357,685
		356,036	368,167
Creditors: amounts falling due within one year	**20**	27,110	64,013
Net current assets		328,926	304,154
Total assets less current liabilities		605,544	581,534
Net assets		605,544	581,534
Funds of the charity			
Restricted funds		142	7,733
Unrestricted funds		605,402	573,801
Total charity funds	**22**	605,544	581,534

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 9/16/25., and are signed on behalf of the board by:

M E Hooper
Trustee

G Williams
Trustee

The notes on pages 16 to 30 form part of these financial statements.

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 23 Salisbury Road, Wrexham LL13 7AS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity. The charity constitutes a public benefit entity as defined by FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.(a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company accounting policies. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. **Accounting policies** *(continued)*

Fund accounting

Funds held by the charity are either:

- Unrestricted general funds - these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.
- Within general funds - the trustees have identified a "designated development fund" to hold funds for future developments

or

- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when fund are raised for particular restricted purposes.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or Grants, including grants for the purchase of fixed assets, is recognised in full in the Statement of Financial Activities in the year in which they are receivable, unless they are restricted grants for expenditure in a future accounting period as specified by the grantor, in which case the income is then deferred. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

3. Accounting policies *(continued)*

Resources expended *(continued)*

- Costs of raising funds comprise the costs of those associated with attracting voluntary income, and the costs of trading or service provision for fundraising.

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including those support costs associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management and future development of the charity, together with back office costs, finance and personnel.

- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time spent.

Tangible assets

All fixed assets are initially recorded at cost.

The charity owns the freehold of and occupies the property known as Bradbury House, which was purchased and restored using a grant from the Bradbury Foundation.

The charity treats the funds spent on Bradbury House in one of three ways:

1. funds used to maintain/renovate the building are treated as revenue expenses. 2. funds used to buy equipment for the building are treated as capital investment and written off over an appropriate period 3. funds used to improve/adapt the building will be added in full to the cost of Bradbury House.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset, or for the Leasehold Improvements over the minimum term of the lease, as follows:

Leasehold Improvements	-	Written off over lifetime of the lease
Furniture	-	10% straight line on original cost
Minibus	-	12.5% straight line on original cost
Equipment	-	25% straight line on original cost

Freehold properties are not depreciated. The trustees consider that the residual value of the building is high and its useful life so long as to make depreciation immaterial.

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

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

4. Limited by guarantee

The organisation is a charitable company limited by guarantee, incorporated on 21st July 2003 and registered as a charity on 31st March 2004. The company was established under a Memorandum and Articles of Association. The liability of each member in the event of winding up shall be restricted to £10

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations Carer Contributions	–	–	–
Donations - Collection Boxes	181	–	181
Donations - Corporate Donations	10,337	–	10,337
Donations - Private Donations	15,419	–	15,419
Donations - Gift Aid reclaimed	3,533	–	3,533
Legacies			
Legacies	80,126	–	80,126

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Grants			
Other restricted grants	–	42,359	42,359
	109,596	42,359	151,955

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations Carer Contributions	13	–	13
Donations - Collection Boxes	543	–	543
Donations - Corporate Donations	1,600	–	1,600
Donations - Private Donations	14,906	894	15,800
Donations - Gift Aid reclaimed	3,960	–	3,960
Legacies			
Legacies	25,500	–	25,500
Grants			
Other restricted grants	–	2,284	2,284
	46,522	3,178	49,700

6. Charitable activities

	Restricted Funds £	**Total Funds 2025 £**	Restricted Funds £	Total Funds 2024 £
WCBC contracts -Families First	222,347	222,347	207,286	207,286

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fundraising Events and Third party fundraising	34,321	34,321	35,786	35,786
Online and other sales of donated goods	620	620	1,325	1,325
Other income - Recharged to Families	23,947	23,947	34,935	34,935
	58,888	58,888	72,046	72,046

8. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	11,155	11,155	7,263	7,263

9. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	518	518

Other income includes

10. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies	17,789	17,789	14,162	14,162

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Masons Benevolent Fund Grants	–	10,000	10,000
Chairman's Fund	–	–	–
AVOW and others	–	7,591	7,591
Dynamic	70,262	–	70,262
Choir	–	–	–
Waterloo Foundation	–	24,999	24,999
Participation Trip	–	–	–
Period Poverty Project	–	–	–
Families First Contract	–	222,347	222,347
Other Grants	–	7,079	7,079
Lidl	–	281	280
Support costs	59,987	–	59,988
	130,249	272,297	402,546

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Masons Benevolent Fund Grants	–	–	–
Chairman's Fund	–	134	134
AVOW and others	–	1,785	1,785
Dynamic	99,114	–	99,114
Choir	7,230	2,532	9,762
Waterloo Foundation	–	–	–
Participation Trip	–	250	250
Period Poverty Project	–	250	250
Families First Contract	–	207,286	207,285
Other Grants	–	–	–
Lidl	–	–	–
Support costs	50,754	9,834	60,589
	157,098	222,071	379,169

12. Expenditure on charitable activities by activity type

Costs reflect the amounts spent on the main resource expenditure headings - Charitable expenditure and raising funds. Costs are allocated across those headings using various allocation methods such as Staff time spent, direct expenditure and usage of the facilities or services provided. It should be noted that under this basis some items including training and management costs include elements of staff salary.

The amount of management and staff time spent on each aspect of the service: activities (service delivery), fund-raising and governance, is reviewed to reflect as accurately as possible the amount of time spent on each activity. Governance costs include those incurred on legal and financial advice, servicing the trustees' meetings and those associated with development and statutory requirements. The trustees believe that this reflects the intent of the SORP (Statement of Recommended Practice).

The total resources expended on each activity were:

	2025 £	2024 £
Raising Funds	17,789	14,162
Charitable Expenditure	402,546	379,169
Per SOFA	420,335	393,331

Broken down into more detail, the resources were spent as follows:

	2025 £	2024 £
Staff costs (staff time)	16,415	11,822
Other costs (direct)	1,374	2,340
Per SOFA	17,789	14,162

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Masons Benevolent Fund Grants	10,000	–	10,000	–
People and Places	–	–	–	9,620
Chairman's Fund	–	–	–	134
AVOW and others	7,591	–	7,591	1,785
Dynamic	70,262	30,536	100,798	125,744
Choir	–	–	–	9,762
Waterloo Foundation	24,999	–	24,999	–
Participation Trip	–	–	–	250
Period Poverty Project	–	–	–	250
Families First Contract	222,347	–	222,347	207,285

Other Grants	7,079	–	7,079	–
Lidl	280	–	280	–
Governance costs	–	29,452	29,452	24,339
	342,558	59,988	402,546	379,169

Charitable activities expenditure

	Dynamic unrestricted service provision	WCBC Familes First Contract (R)	Waterloo Foundation(R)	Other Restricted Funds including Masons Benevolent Fund	Totals
	£	£	£	£	£
Staff costs (DA/ST)	66,504	169,963	22,283	14,670	273,420
Travel and minibus costs (Direct)	35	1,825	394	–	2,254
Other programme costs (DA/ST)	4,024	12,007	868	6,200	23,099
Training costs (DA/ST)	157	3,338	–	–	3,792
Totals	70,720	187,133	23,545	20,870	302,565

Support costs

	£	£	£	£	£
Staff costs (ST)	9,421	–	–	–	9,421
Property Costs (DA/ST)	12,003	12,953	–	4,080	29,036
Organisation and management costs (DA/ST)	7,892	22,261	1,158	–	31,311
Depreciation	762	–	–	–	762
Governance and Office Costs (Usage)	29,451	–	–	–	29,451
Totals	59,529	35,214	1,158	4,080	99,981

12. Expenditure on charitable activities by activity type *(continued)*

Charitable Activity					
Expenditure	70,720	187,133	23,842	20,870	302,565
Support costs	59,529	35,214	1,158	4,080	99,981
Total Expenditure	130,249	222,347	25,000	24,950	402,546

(R) represents restricted funds - total restricted funds being £272,297 (note 14)

Key:
DA Direct and apportioned
ST Staff time

Office and governance costs further analysed;

	2025 £	2024 £
Staff costs (ST)	22,711	19,471
Office administration and similar costs (Usage)	1,155	710
Accountancy and Independent Examination (direct)	3,824	2,541
Legal and professional (Usage)	1,602	1,354
Bank charges/interest (Transactions)	159	257
Totals	29,451	24,333

13. Analysis of support costs

Support costs are analysed above in note 12.

14. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	762	793
Gains on disposal of tangible fixed assets	–	(518)

15. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements and accountancy fees inc VAT	3,824	3,540

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and Salaries	320,024	307,888
Social Security costs	15,545	13,466
Pension contributions	12,737	6,532
Total	348,306	327,886

Note: Wages and salaries include elements reflected in cost allocation under items such as training and management/organisation costs.

The average head count of employees during the year was 38 (2024: 39). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Session workers	27	26
Cleaners	2	2
Management and administration staff	9	11
	38	39

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

17. Trustee remuneration and expenses

No remuneration was paid to any member of the Board of Trustees during the year for services rendered as a board member. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

18. Tangible fixed assets

	Bradbury House £	Leasehold Improvements £	Furniture £	Minibus £	Equipment £	**Total £**
Cost						
At 1 Apr 2024 and 31 Mar 2025	275,000	49,452	1,000	35,000	14,936	375,388
Depreciation						
At 1 Apr 2024	–	49,452	1,000	35,000	12,556	98,008
Charge for the year	–	–	–	–	762	762
At 31 Mar 2025	–	49,452	1,000	35,000	13,318	98,770
Carrying amount						
At 31 Mar 2025	275,000	–	–	–	1,618	276,618
At 31 Mar 2024	275,000	–	–	–	2,380	277,380

19. Debtors

	2025 £	2024 £
Trade debtors	5,761	2,706
Prepayments and accrued income	8,303	7,776
	14,064	10,482

20. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	123	–
Accruals and deferred income	19,011	58,935
Social security and other taxes	5,268	3,553
Other creditors	2,708	1,525
	27,110	64,013

21. Deferred income

	2025 £	2024 £
Amount deferred in year	11,629	53,709

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	459,801	179,639	(148,038)	491,402
Designated Property Fund	114,000	–	–	114,000
	573,801	179,639	(148,038)	605,402

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	504,712	126,349	(171,260)	459,801
Designated Property Fund	114,000	–	–	114,000
	618,712	126,349	(171,260)	573,801

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Period Poverty Project	–	–	–	–
Participation Trip	–	–	–	–
Wellbeing room	–	–	–	–
Choir - restricted funding	–	–	–	–
Big Lottery - Choir (Ex-Dynamic Futures)	–	–	–	–
People and Places (TNL)	–	–	–	–
Chairman's Fund	142	–	–	142
AVOW and others	7,591	–	(7,591)	–
Waterloo Foundation	–	25,000	(25,000)	–
Families First contract	–	222,347	(222,347)	–
Mason's Benevolent Fund Grants	–	10,000	(10,000)	–
Lidl Grant	–	280	(280)	–
Activity support, Advocacy and Participation	–	7,079	(7,079)	–
	7,733	264,706	(272,297)	142

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Period Poverty Project	–	250	(250)	–
Participation Trip	–	250	(250)	–
Wellbeing room	–	214	(214)	–
Choir - restricted funding	–	1,784	(1,784)	–
Big Lottery - Choir (Ex-Dynamic Futures)	748	–	(748)	–
People and Places (TNL)	8,940	680	(9,620)	–
Chairman's Fund	276	–	(134)	142
AVOW and others	9,376	–	(1,785)	7,591
Waterloo Foundation	–	–	–	–
Families First contract	–	207,286	(207,286)	–
Mason's Benevolent Fund Grants	–	–	–	–
Lidl Grant	–	–	–	–
Activity support, Advocacy and Participation	–	–	–	–
	19,340	210,464	(222,071)	7,733

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	276,618	–	276,618
Current assets	355,894	142	356,036
Creditors less than 1 year	(27,110)	–	(27,110)
Net assets	605,402	142	605,544

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	277,380	–	277,380
Current assets	360,434	7,733	368,167
Creditors less than 1 year	(64,013)	–	(64,013)
Net assets	573,801	7,733	581,534

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES

England & Wales - Charity number 1102954

Accounts

COMPANY REGISTRATION NUMBER: 04839002
CHARITY REGISTRATION NUMBER: 1102954

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Report of the Trustees and Financial Statements for the Year Ended

31 March 2024

BRUCE ROBERTS & CO LIMITED
Chartered Accountants and Business Advisors
Unit 10, Edison Court
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	11
Statement of financial activities (including income and expenditure account)	13
Statement of financial position	14
Notes to the financial statements	15

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Dynamic Centre For Children And Young People With Disabilities	
Charity registration number	1102954	
Company registration number	04839002	
Principal office and registered office	Bradbury House 23 Salisbury Road Wrexham LL13 7AS	
The trustees		
	Dr G J Arthurs	
	H S Edwards	
	S J Evans	
	R A Fogg	(Resigned 27 October 2023)
	M L Gregory	(Resigned 27 October 2023)
	M E Hooper	
	Dr C Moore	
	R H Pritchard	
	G Williams	
	R S Williams	
Company secretary	L E Williams	
Independent examiner	Bruce Roberts FCA Unit 10, Edison Court Ellice Way Wrexham Technology Park Wrexham LL13 7YT	

Structure, governance and management

Introduction

Dynamic Centre for Children and Young People with Disabilities, a charity and company limited by guarantee, started operating in April 2004 when all of the assets of Dynamic, an existing charity were donated to the new company. The objective of the company is the support of children, young people with special needs and their carers.

Structure, governance and management *(continued)*

Recruitment and Appointment to the Board of Trustees

Under the requirements of the Articles of Association, unless otherwise determined by ordinary resolution, the number of directors and thus trustees shall not be less than three and no more than eleven. Trustees are subject to retirement by rotation according to the terms dictated by the Articles. If a trustee is willing to be re-appointed, and no alternative has been put forward, the trustee is deemed to be re-appointed unless the meeting decides not to fill the vacancy or unless a resolution to to re-appoint the trustee is lost.

Recruitment is normally achieved via the media of advertising, word of mouth and local volunteer bureau or other national agencies such as REACH. Recruitment of new trustees is prompted by the retirement or removal of existing trustees, or the perceived need to strengthen the board in particular areas of experience. Proposed trustees must be recommended by the existing trustees, and appropriate notice must have been given (clause 32 of the articles). Trustees must be 18 years of age or above. Trustees may retire or be removed subject to the conditions of clause 38 of the Articles.

Trustee Induction and Training

Upon appointment to the board, each new trustee is provided with an induction, information and training file which includes information on their responsibilities as a trustee and director of the Company. Each new trustee is expected to familiarise themselves with this information and the aims and objectives of the charity, and seek guidance on areas with which they require additional advice or clarification. Trustees are encouraged to take advantage of training via AVOW (Association of Voluntary Organisations in Wrexham) and WCVA.

The trustees are advised of new guidance from the Charity Commission and other sources.

Risk Management

The trustees have established a risk examination policy which looks at the major strategic, business and operational risks which the charity faces and ensure that systems have been established to mitigate the charity's exposure to the major risks. The trustees undertake to regularly consider the major risks applicable to the charity and review during the year if deemed necessary. They also undertake to decide how to respond to the risks in order to mitigate the effect of such risks. Internal control risks (including the risk of fraud) have been minimised by the rigorous adherence to the financial control measures in place. The trustees are satisfied with the current procedures in place. During the year no incident involving Health and Safety has occurred that required reporting to a statutory agency.

Structure, governance and management *(continued)*

Organisation

Dynamic Centre for Children and Young People with Disabilities is governed by a Committee of trustees, who are appointed under the terms of the Articles of Association. The trustees who served on the committee are as follows:

Graham Arthurs	Melanie Hooper
Helen Edwards	Christine Moore
Simon Evans	Rhian Pritchard
Glyn Williams	Rosalind Williams

The Chair and the Honorary Treasurer are drawn from the committee. They are appointed under the terms of the Articles of Association and are not subject to retirement by rotation.

The nominated Officers who served in the year were as follows:

Chair:	Glyn Williams
Deputy Chair:	Melanie Hooper

Day-to-day management is provided by a full-time charity manager, who is designated Company Secretary, and a Deputy Manager along with a dedicated staff team.

The staff employed in the year were:

Laura Williams	Charity Manager
Amy Lynch	Deputy Charity Manager
Andrew Hughes	Project Development Co-ordinater (Temporary) (EDD 31/12/23)
Clare Barnes	Training and Development Facilitator (EDD 30/08/2023)
Danielle Davis	Administration Officer
Kira Williams	Family Support Officer
Marie Gibson	Liaison Officer
Paul Clifton	Project Development Worker
Samuel Jones	Project Development Worker
Saul Darlington	Project Development Worker (EDD 30/9/23)
Sian Williams	Finance Officer (EDD 29/09/2023)

The sessional staff employed for funded 'Dynamically Different' services were:

Amy Pritchard	Jackie Jones
Andrea Lloyd	Jade Richards
Anne-Marie Roberts	Jeanette Jones
Ash Shiel (EDD 02/08/2023)	Julie White
Bethan Griffiths	Laurie Thomas-Brunt
Biba Baksh-Jones	Marie Edwards
Catherine Byrne	Matthew Gibson (EDD 18/08/2023)
Claire Griffiths	Rhian Pumford (EDD 31/08/2023)
Danielle Davies	Russell Thomas
Elena Bateman (EDD 30/06/2023)	Saul Darlington (EDD 13/12/2023)
Emma Jones	Sian Griffiths
Emily Simister	Stephen Williams (EDD 31/08/2023)
Eve Czerniak (EDD 03/05/2023)	Terri Pumford
Helen Gibson (EDD 31/08/2023)	*EDD - Employment End Date

Objectives and activities

The charity's objects are the relief and support of ill or disabled children by the provision of educational, recreational and leisure time activities in order that they may develop to their full potential, that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved, and to provide support to the families of such children and young people.

Public Benefit

The Trustees have reviewed the requirement to provide public benefit and are satisfied that the activities of the charity as described within the report are wholly focussed to provide benefit to the children and young people and their families that it aims to serve, thereby complying with the duty in section 4 of the Charities Act 2006 to have regard to the guidance provided by the Charity Commission.

Review of developments, activities, achievements and performance

The primary focus of the charity continues to be the programme of term-time junior and senior activity groups for children and young people with disabilities that meet after-school and during the Easter and summer holiday. These activity groups also afford families an element of respite, but this is not their primary aim.

In addition to the core services, the charity facilitated a number of new services for 2023/24:

- Advocacy
- Participation
- Activity support worker service
- Family activities
- Nurture groups and PX2 programme for young people with disabilities
- Informal parent/carer drop-ins
- STEPS programme for parents/carers of children with additional needs/disabilities
- Signing Sensations Signing choir
- Dynamic Friends activity groups
- Friday activity groups

The charity has continued to be 'Dynamically Different' and has continued to meet all of the contractual requirements for Families First contracts.

The charity has also continued to use social media platforms to help the charity grow and reach and support as many families as possible utilising the ethos of the STEPS/PX2 programmes. This is well received with the charity seeing more engagement using cross platforms.

The charity has continued to expand the range of wellbeing and social opportunities offered to parents and carers in addition to regular drop-in sessions.

It is true to say that post-COVID, it is more difficult for charities to fundraise but as a charity we were fortunate to continue to enjoy support from individuals, families, the local community and businesses along with new social media fundraising campaigns.

The charity is particularly grateful for donations received in memory of loved ones.

Specific local and community events throughout 2023/24 created opportunities that not only raised the profile of the charity but also allowed the charity to raise funds in new and fun ways.

Dynamic are also grateful for local business and community spaces continuing to host charity collection boxes.

The charity have continued to maintain and developed essential communication links and strengthened our working relationships with funders and commissioners along with colleagues in statutory support services including Wrexham County Borough Council's Disability Service, Families First Team and the Family Information Service, to ensure we continue to together to ensure the best for the families we support.

We have also maintained and developed new friendships within the Third sector as we have shared ideas, resources and support amongst each other when things have been difficult, and we have benefitted from being part of AVOW - Wrexham's County Voluntary Council and WCVA for national guidance and support.

Regarding future developments: We continue to look for a suitable site to expand into.

Consultation

Dynamic are regularly asked to contribute to local authority, Welsh Government and national consultations, and children, young people and parents/carers are supported with this and regularly contribute. The charity has also benefited from a Participation Project to develop a children and young people with disabilities forum so that their voices can influence local, regional and hopefully national decision making processes.

The level of disability is rising and the challenges facing children and young people is changing, therefore it is vital we are flexible and responsive to ensure the service meets the current and changing needs into the future.

Partnerships:

We continue to work closely with Wrexham County Borough Council Children's Services, the **Disablity Services**, the **Family First team**, **Health Services** and other Third sector organisations to provide the best service we can to children and young people with disabilities and their families. Dynamic has held a seats on the voluntary sector seat on the **Local Authority Workforce Development Group, Transition Operational Group (TOG), Disability Integrated Services Coordination Group, the Families First Outcome Groups (Wrexham), Disability Respite Panel** and the **North East Wales Wellbeing forum**

Dynamic has representation on a variety of forums working with children and young people and disability within the Third and statutory sectors, and attends appropriate conferences, consultations and information days.

National Level Participation:

Dynamic attends appropriate conferences and meetings organised on a national level.

Welsh Assembly Government:

Dynamic has kept up to date with Welsh legislation via AVOW, WCVA and Welsh Government publications.

Volunteers:

Dynamic have benefitted from many new volunteers along with regular longstanding volunteers but the charity is still yet to recover to pre-pandemic levels of regular volunteering. The social, economic value of volunteers to the charity cannot be underestimated and the charity has been focusing efforts on the recruitment and retention of volunteers and the development of new volunteering opportunities.

Trustees:

The Board of Trustees met regularly virtually or face-to-face throughout the year for full board meetings and in small groups for sub-committees.

The Trustees have worked hard with the Charity Manager and the staff and volunteer team to ensure that the needs of those we serve are met not just by our current services but are also paramount in the future plans.

Dynamic has continued to search for the plot or building that will enable the charity to work, develop and grow from a more suitable premises.

Staff:

In addition to the staff team, Dynamic employs approximately 26 sessional support workers.

Fundraising:

Many people work together in support of Dynamic. Individuals, families, social media fundraising campaigns, the local community and businesses have still fundraised independently for our cause, for which we are very grateful.

Bradbury House is a grade II listed building, which we have restored and carefully adapted for use by children and young people with disabilities. The house is well loved and well used by our children and young people. The gardens, including sensory and play areas are always an attraction.

Development for the future:

For all of the above, the Trustees and management have continued to look for more appropriate/larger accommodation for the Charity. We are still 'bursting at the seams' and in order to provide our greatly valued service to more children and young people, and to meet their ever-changing needs, we need more suitable space in which to develop.

The Trustees have set aside Designated Reserves for this purpose (see Reserves Policy) below, and have agreed to maintain this Reserve at £114,000, although it is intended to increase this as appropriate.

Financial review

The financial statements for 2023-24 show a deficit of £44,911 on 'Unrestricted Funds' against a deficit for 2022-23 of £8,114.

The charity's voluntary income for 2023-24 was £49,700 (inc £3,178 restricted) compared to £47,774 in 2022-23. The 2023-24 figure includes £25,500 received in legacies.

Other donations increased from £14,182 to £21,522.

Income from other (trading) activities included £34,935 from parent/carer charges; £35,786 from Direct and third party Fund-raising, and £1,325 from sales of donated goods: a total of £72,046. In 2022-23 the equivalent total was £30,576. In the main this relates to the increase in direct charges to parents for services provided.

In 2022-23 Dynamic received no government funding, there was again none in 2023-24.

Interest on bank deposits and bonds was £7,263 compared to £2,469 for 2022-23. This included the maturation of several deposit accounts.

We continue to be grateful for the efforts many individuals make to raise funds for the charity, and to local companies and individuals for their support.

The Families First contract with the Council for the delivery of weekly Groups and the summer and half term programmes at Bradbury House, and other activities to support families were delivered and reported on in accordance with the Council's requirements. This contract has enabled our regular programmes to continue in a planned way. All income from the Council has been used wholly for the delivery of services covered by the contracts. New contracts came into effect from March 2023 and are for a 3 year initial period. The grants received in the year, fully utilised, amounted to £207,286.

The charity needs to raise about £180,000 in 2024-25 to cover its core costs. These costs include the management and organisation of the programme and activities for fund-raising, training, the maintenance of the building and transport and all personnel, legal, health and safety, payroll and financial work.

Restricted Fund income was £210,464 (2022-23: £222,631) which reflects the full cessation of payments from the Lottery Fund. Expenditure from the Restricted Funds totalled £222,071 (£307,059). Restricted fund balances reduced to £7,733 (£19,342).

The Unrestricted (including designated) Reserves at 31 March 2024 stood at £573,801 of which £296,421 were in 'liquid' forms. The corresponding figures at 31 March 2023 were £618,709 of which £347,920 were 'liquid'.

Fresh initiatives are in hand to increase the unrestricted income of the charity to enable it to continue to cover its core costs and to pursue development opportunities, whilst maintaining its reserves. The purposes for which reserves are held are explained in the 'Reserves policy' below.

FINANCIAL CONTROLS

The Finance Officer (part-time) manages the day-to-day financial affairs of the charity and is overseen by the Charity Manager and Vice Chair of Trustees. The Finance Officer, Deputy Charity Manager,

Liaison Officer and Charity Manager are all responsible for handling petty cash and cheque transactions up to £1,000. Each payment requires two signatures. Purchases and payments in excess of this amount require the signature of a Board member. Transactions are entered into the Quickbooks accounting software on a weekly basis, and the bank accounts monitored at least weekly and formally reconciled monthly.

The Charity Manager produces monthly management accounts (including forecasts for the remainder of the year) which are prepared from the accounting records within a week of each month-end and are presented to the bi-monthly meeting of the board under the Chair, or to the intervening meetings of the Finance Committee chaired by the Chair. The Finance Committee is responsible for devising the annual budgets for the agreement of the Board. Periodic contract reports are also produced for Wrexham Council.

Draft annual accounts are prepared as part of the above procedure, and then reported in the required Final Account format prior to independent examination and approval by the board.

The reserve cash funds are invested notice deposits with the charity's bankers and Cambridge and Counties Bank, and the United Trust Bank.

INVESTMENT POWERS AND RESTRICTIONS

Pursuant to the governing document, the company shall have the power, in furtherance of the object of the charity but not otherwise, to raise funds. As part of this aim, the company seeks to maximise the interest earned on its reserves, subject to such conditions and consent as may for the time being, be imposed or required by law. The charity has continued to place funds in low-risk investments that are accessible in a reasonably short time so that funds are available to apply to the development of a new centre when an opportunity arises.

RESERVES POLICY

The trustees have determined a level of unrestricted reserves that is deemed appropriate to effectively meet its objects. The trustees consider that in the absence of any guaranteed long-term support from a grant making body or the Local Authority, the unrestricted current assets should be sufficient to pay the normal running costs for one year (circa £180,000). This is designed to provide some stability and ensure smooth running of the charity. Reserves are currently over this level and are under review pending possible developments.

Reserves over and above those needed for running costs are to be held primarily for future development opportunities and it is the aim of the trustees to build up sufficient funds to provide the initial costs of a building project. In furtherance of this end, the Trustees have set aside funds in a 'designated development fund' within the general reserves of the charity. This policy is reviewed annually in order to consider whether it remains appropriate, and in line with board level strategy.

Plans for future periods

The Trustees and management recognise that we are currently "bursting at the seams". In order to provide our greatly valued service to more children and young people, and to meet their ever-changing needs, we need more space in which to develop. The Trustees continue to seek contacts and to explore opportunities with a view to developing a purpose-built centre for the children and young people who attend, and to be able to expand the service to younger children for whom we cannot currently provide adequate facilities.

Trustees Responsibilities

We are responsible for ensuring that the company operates within its objectives and meets the financial and legal requirements of the Companies Act 2006 and the Charities Act 2011.

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustee's 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period. In preparing those financial statements, the trustees are required to:

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

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

The trustees are responsible for ensuring that the company complies with laws and regulations applicable to its activities and for establishing arrangements to prevent any non-compliance with laws and regulations and to detect any that occur. This includes the maintenance and integrity of the corporate and financial information included on the charitable company's website.

The trustees are also responsible for determining whether, in respect of the year, the charity meets the conditions for exemption from an audit of the accounts set out in the Companies Act 2006 (Commencement No 6, Savings and Commencement Nos.3 and 5) (Amendment) Order 2008 (SI 2008.674).

Under the Charities Act 2006 (Charitable Companies Audit and Group Accounts Provisions) Order 2008 (SI 2008.527), in respect of the year, the availability of the exemption from an audit of the accounts causes the charity to require an Independent Examination and the trustees are responsible for appointing an Independent Examiner to make a report to them as trustees of the charity.

Independent Examiner
A resolution to appoint Bruce Roberts FCA of Bruce Roberts & Co Limited as Independent Examiner for the ensuing year will be proposed at the annual general meeting. Bruce Roberts has expressed his willingness to act in this capacity.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ....22/10/24..... and signed on behalf of the board of trustees by:

G Williams
Trustee

L E Williams
Charity Secretary

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Dynamic Centre For Children And Young People With Disabilities

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Dynamic Centre For Children And Young People With Disabilities ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to; examine the accounts under section 145 of the Charities Act 2011; to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and to state whether particular matters have come to my attention.

This report is made to the charity's members, as a body through the board of trustees. My work has been undertaken so that I might state to the charity's members those matters I am required to state to them in a report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Bruce Roberts FCA
Independent Examiner

Unit 10, Edison Court
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

24/10/24

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	46,522	3,178	49,700	47,774
Charitable activities	6	–	207,286	207,286	221,826
Other trading activities	7	72,046	–	72,046	30,576
Investment income	8	7,263	–	7,263	2,469
Other income	9	518	–	518	–
Total income		126,349	210,464	336,813	302,645
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	14,162	–	14,162	15,957
Expenditure on charitable activities	11,12	157,098	222,071	379,169	379,222
Total expenditure		171,260	222,071	393,331	395,179
Net expenditure and net movement in funds		(44,911)	(11,607)	(56,518)	(92,534)
Reconciliation of funds					
Total funds brought forward		618,712	19,340	638,052	730,585
Total funds carried forward		573,801	7,733	581,534	638,051

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 31 form part of these financial statements.

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	18	277,380	279,905
Current assets			
Debtors	19	10,482	46,461
Cash at bank and in hand		357,685	345,956
		368,167	392,417
Creditors: amounts falling due within one year	20	64,013	34,271
Net current assets		304,154	358,146
Total assets less current liabilities		581,534	638,051
Net assets		581,534	638,051
Funds of the charity			
Restricted funds		7,733	19,342
Unrestricted funds		573,801	618,709
Total charity funds	22	581,534	638,051

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 22.10.24 and are signed on behalf of the board by:

G Williams
Trustee

The notes on pages 15 to 31 form part of these financial statements.

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 23 Salisbury Road, Wrexham LL13 7AS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity. The charity constitutes a public benefit entity as defined by FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.(a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company accounting policies. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Fund accounting

Funds held by the charity are either:

- Unrestricted general funds - these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.
- Within general funds - the trustees have identified a "designated development fund" to hold funds for future developments

or

- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when fund are raised for particular restricted purposes.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or Grants, including grants for the purchase of fixed assets, ais recognised in full in the Statement of Financial Activities in the year in which they are receivable, unless they are restricted grants for expenditure in a future accounting period as specified by the grantor, in which case the income is then deferred. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no no future related costs are recognised in income in the period in which it becomes receivable.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

3. Accounting policies *(continued)*

Resources expended *(continued)*

- Costs of raising funds comprise the costs of those associated with attracting voluntary income, and the costs of trading or service provision for fundraising.

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including those support costs associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management and future development of the charity, together with back office costs, finance and personnel.

- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time spent.

Tangible assets

All fixed assets are initially recorded at cost.

The charity owns the freehold of and occupies the property known as Bradbury House, which was purchased and restored using a grant from the Bradbury Foundation.

The charity treats the funds spent on Bradbury House in one of three ways:

1. funds used to maintain/renovate the building are treated as revenue expenses. 2. funds used to buy equipment for the building are treated as capital investment and written off over an appropriate period 3. funds used to improve/adapt the building will be added in full to the cost of Bradbury House.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset, or for the Leasehold Improvements over the minimum term of the lease, as follows:

Leasehold Improvements	-	Written off over lifetime of the lease
Furniture	-	10% straight line on original cost
Minibus	-	12.5% straight line on original cost
Equipment	-	25% straight line on original cost

Freehold properties are not depreciated. The trustees consider that the residual value of the building is high and its useful life so long as to make depreciation immaterial.

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

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

4. Limited by guarantee

The organisation is a charitable company limited by guarantee, incorporated on 21st July 2003 and registered as a charity on 31st March 2004. The company was established under a Memorandum and Articles of Association. The liability of each member in the event of winding up shall be restricted to £10

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations Carer Contributions	13	–	13
Donations - Collection Boxes	543	–	543
Donations - Corporate Donations	1,600	–	1,600
Donations - Private Donations	14,906	894	15,800
Donations - Gift Aid reclaimed	3,960	–	3,960
Legacies			
Legacies	25,500	–	25,500

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Grants			
Other restricted grants	–	2,284	2,284
	46,522	3,178	49,700

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations Carer Contributions	1,984	731	2,715
Donations - Collection Boxes	1,099	731	1,830
Donations - Corporate Donations	7,432	20	7,452
Donations - Private Donations	4,493	110	4,603
Donations - Gift Aid reclaimed	1,174	–	1,174
Legacies			
Legacies	30,000	–	30,000
Grants			
Other restricted grants	–	–	–
	46,182	1,592	47,774

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
WCBC Friends and Dynamically Us	–	–	–
WCBC Playschemes	–	–	–
Big Lottery funding	–	–	–
WCBC contracts - Groups and Saturday Group	–	–	–
WCBC contracts - Steps (Families First)	–	–	–
WCBC contracts - Respite and Families First slippage funding	–	–	–
Other grants - unrestricted	–	–	–
WCBC contracts -Families First	–	207,286	207,286
	–	207,286	207,286

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
WCBC Friends and Dynamically Us	–	9,987	9,987
WCBC Playschemes	–	40,185	40,185
Big Lottery funding	–	82,902	82,902
WCBC contracts - Groups and Saturday Group	–	80,830	80,830
WCBC contracts - Steps (Familes First)	–	5,499	5,499
WCBC contracts - Respite and Familes First slippage funding	–	1,423	1,423
Other grants - unrestricted	1,000	–	1,000
WCBC contracts -Families First	–	–	–
	1,000	220,826	221,826

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Fundraising Events and Third party fundraising	35,786	35,786	22,978	22,978
Online and other sales of donated goods	1,325	1,325	–	–
Other income - Recharged to Wrexham CBC	–	–	1,200	1,200
Other income - Recharged to Families	34,935	34,935	6,398	6,398
	72,046	72,046	30,576	30,576

8. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Bank interest receivable	7,263	–	7,263
P and P bank interest receivable	–	–	–
	7,263	–	7,263

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	2,256	–	2,256
P and P bank interest receivable	–	213	213
	2,256	213	2,469

9. Other income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal of tangible fixed assets held for charity's own use	518	518	–	–

Other income includes

10. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies	14,162	14,162	15,957	15,957

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
People and Places	–	–	–
Chairmans Fund	–	134	134
AVOW and others	–	1,785	1,785
Dynamic	99,114	–	99,114
Groups/Interact	–	–	–
Playschemes	–	–	–
Steps	–	–	–
Respite	–	–	–
Friends and Dynamically Us	–	–	–
Choir	7,230	2,532	9,762
Participation Trip	–	250	250
Period Poverty Project	–	250	250
Families First Contract	–	207,286	207,285
Support costs	50,754	9,834	60,589
	157,098	222,071	379,169

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
People and Places	–	120,128	120,128
Chairmans Fund	–	24	24
AVOW and others	–	3,900	3,900
Dynamic	37,350	–	37,350
Groups/Interact	–	78,464	78,464
Playschemes	–	33,054	33,054
Steps	–	4,785	4,785
Respite	–	1,423	1,423
Friends and Dynamically Us	–	8,689	8,689
Choir	–	7,078	7,078
Participation Trip	–	–	–
Period Poverty Project	–	–	–
Families First Contract	–	–	–
Support costs	34,813	49,514	84,327
	72,163	307,059	379,222

12. Expenditure on charitable activities by activity type

Costs reflect the amounts spent on the main resource expenditure headings - Charitable expenditure and raising funds. Costs are allocated across those headings using various allocation methods such as Staff time spent, direct expenditure and usage of the facilities or services provided. It should be noted that under this basis some items including training and management costs include elements of staff salary.

The amount of management and staff time spent on each aspect of the service: activities (service delivery), fund-raising and governance, is reviewed to reflect as accurately as possible the amount of time spent on each activity. Governance costs include those incurred on legal and financial advice, servicing the trustees' meetings and those associated with development and statutory requirements. The trustees believe that this reflects the intent of the SORP (Statement of Recommended Practice).

The total resources expended on each activity were:

	2024 £	2023 £
Raising Funds	14,162	15,957
Charitiable Expenditure	379,169	379,228
Per SOFA	393,331	395,185

Broken down into more detail, the resources were spent as follows:

	2024 £	2023 £
Staff costs (staff time)	11,822	14,173
Other costs (direct)	2,340	1,784
Per SOFA	14,162	15,957

	Activities undertaken directly £	Support costs £	**Total funds 2024** £	Total fund 2023 £
People and Places	–	9,620	9,620	152,119
Chairmans Fund	134	–	134	24
AVOW and others	1,785	–	1,785	3,900
Dynamic	99,114	26,630	125,744	56,486
Groups/Interact	–	–	–	88,704
Playschemes	–	–	–	38,321
Steps	–	–	–	5,499
Respite	–	–	–	1,423
Friends and Dynamically Us	–	–	–	9,991
Choir	9,762	–	9,762	7,078
Participation Trip	250	–	250	–
Period Poverty Project	250	–	250	–
Families First Contract	207,285	–	207,285	–
Governance costs	–	24,339	24,339	15,677
	318,580	60,589	379,169	379,222

12. Expenditure on charitable activities by activity type *(continued)*

Charitable activities expenditure

	Dynamic unrestricted service provision including Choir support	WCBC Familes First Contract (R)	TNL Choir and people and places projects (R)	Other Restricted Funds	Totals
	£	£	£	£	£
Staff costs (DA/ST)	90,023	163,161	–	–	253,184
Travel and minibus costs (Direct)	2,882	608	–	4,203	3,490
Other programme costs (DA/ST)	12,767	1,206	748	–	18,924
Training costs (DA/ST)	676	–	–	–	676
Totals	106,348	164,975	748	4,203	276,274
Support costs					
	£	£	£	£	£
Staff costs (ST)	9,549	–	–	–	9,549
Property Costs (DA/ST)	7,083	9,949	–	214	17,246
Organisation and management costs (DA/ST)	8,991	21,117	9,260	–	39,728
Depreciation	793	–	–	–	793
Governance and Office Costs (Usage)	24,334	11,245	–	–	35,579
Totals	50,750	42,311	9,260	214	102,895
Charitable Activity Expenditure	106,348	164,975	4,203	748	276,274
Support costs	50,750	42,311	214	9,260	102,895
Total Expenditure	157,098	207,286	4,417	10,008	379,169

(R) represents restricted funds - total restricted funds being £222,071 (note 14)

Key:
DA Direct and apportioned
ST Staff time

12. Expenditure on charitable activities by activity type *(continued)*

Office and governance costs further analysed;

	2024	2023
	£	£
Staff costs (ST)	19,471	16,614
Office administration and similar costs (Usage)	11,956	1,379
Accountancy and Independent Examination (direct)	2,541	2,047
Legal and professional (Usage)	1,354	1,354
Bank charges/interest (Transactions)	257	142
Totals	35,579	21,536

13. Analysis of support costs

Support costs are analysed above in note 12.

14. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	793	1,604
Gains on disposal of tangible fixed assets	(518)	–

15. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements and accountancy fees inc VAT	3,540	3,216

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and Salaries	307,888	312,922
Social Security costs	13,466	13,749
Pension contributions	6,532	6,633
Total	327,886	333,304

Note: Wages and salaries include elements reflected in cost allocation under items such as training and management/organisation costs.

The average head count of employees during the year was 39 (2023: 46). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Session workers	26	32
Cleaners	2	2
Management and administration staff	11	7
Dynamic Future Co-ordinator and Project Workers	–	5
	39	46

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

17. Trustee remuneration and expenses

No remuneration was paid to any member of the Board of Trustees during the year for services rendered as a board member. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

18. Tangible fixed assets

	Bradbury House £	Leasehold Improvem'ts £	Furniture £	Minibus £	Equipment £	**Total £**
Cost						
At 1 Apr 2023	275,000	49,452	1,000	44,920	14,936	385,308
Disposals	–	–	–	(9,920)	–	(9,920)
At 31 Mar 2024	275,000	49,452	1,000	35,000	14,936	375,388
Depreciation						
At 1 Apr 2023	–	49,452	1,000	43,188	11,763	105,403
Charge for the year	–	–	–	–	793	793
Disposals	–	–	–	(8,188)	–	(8,188)
At 31 Mar 2024	–	49,452	1,000	35,000	12,556	98,008
Carrying amount						
At 31 Mar 2024	275,000	–	–	–	2,380	277,380
At 31 Mar 2023	275,000	–	–	1,732	3,173	279,905

19. Debtors

	2024 £	2023 £
Trade debtors	2,706	41,246
Prepayments and accrued income	7,776	5,215
	10,482	46,461

20. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	–	2,353
Accruals and deferred income	58,935	24,705
Social security and other taxes	3,553	5,099
Other creditors	1,525	2,114
	64,013	34,271

21. Deferred income

	2024 £	2023 £
Amount deferred in year	53,709	18,709

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	504,712	126,349	(171,260)	–	459,801
Designated Property Fund	114,000	–	–	–	114,000
	618,712	126,349	(171,260)	–	573,801

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	409,595	80,014	(88,120)	103,220	504,709
Designated Property Fund	217,220	–	–	(103,220)	114,000
	626,815	80,014	(88,120)	–	618,709

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Period Poverty Project	–	250	(250)	–	–
Participtipn Trip	–	250	(250)	–	–
Wellbeing room	–	214	(214)	–	–
Choir - restricted funding	–	1,784	(1,784)	–	–
Big Lottery - Choir (Ex-Dynamic Futures)	748	–	(748)	–	–
People and Places (TNL)	8,940	680	(9,620)	–	–
Chairman's Fund	276	–	(134)	–	142
AVOW and others	9,376	–	(1,785)	–	7,591
Groups , Playschemes, Families First slippage and Steps	–	–	–	–	–
Families First contract	–	207,286	(207,286)	–	–
	19,340	210,464	(222,071)	–	7,733

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Period Poverty Project	–	–	–	–	–
Participtipn Trip	–	–	–	–	–
Wellbeing room	–	–	–	–	–
Choir - restricted funding	–	–	–	–	–
Big Lottery - Choir (Ex-Dynamic Futures)	6,344	1,482	(7,078)	–	748
People and Places (TNL)	77,838	83,225	(152,121)	–	8,942
Chairman's Fund	301	–	(25)	–	276
AVOW and others	13,277	–	(3,901)	–	9,376
Groups , Playschemes, Families First slippage and Steps	6,010	137,924	(143,934)	–	–
Families First contract	–	–	–	–	–
	103,770	222,631	(307,059)	–	19,342

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	277,380	–	277,380
Current assets	360,434	7,733	368,167
Creditors less than 1 year	(64,013)	–	(64,013)
Net assets	573,801	7,733	581,534

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	279,905	–	279,905
Current assets	373,075	19,342	392,417
Creditors less than 1 year	(34,271)	–	(34,271)
Net assets	618,709	19,342	638,051

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES

England & Wales - Charity number 1102954

Accounts

COMPANY REGISTRATION NUMBER 04839002

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES

COMPANY LIMITED BY GUARANTEE

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

Charity Number 1102954

BRUCE ROBERTS & CO LIMITED
Chartered Accountants and Business Advisers
Unit 10 Edison Court, Ellice Way
Wrexham Technology Park,
Wrexham LL13 7YT

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

CONTENTS **PAGE**

Members of the board and professional advisers	1
Trustees' annual report	2 to 12
Independent Examiner's report	13 to 14
Statement of financial activities	15
Statement of financial position	16
Notes to the financial statements	17 to 24

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Board of Trustees	Graham John Arthurs Helen Susanne Edwards Simon James Evans Richard Alan Fogg Matthew Linton Gregory Melanie Elizabeth Hooper Christine Moore Rhian Helen Pritchard Glyn Williams Rosalind Suzanne Williams
Company Secretary	Laura Emily Williams
Registered Office	Bradbury House 23 Salisbury Road Wrexham LL13 7AS
Company Number	04839002
Charity Number	1102954
Independent Examiner	Bruce Roberts FCA Bruce Roberts & Co Limited Chartered Accountants and Business Advisers Unit 10 Edison Court Ellice Way Wrexham Technology Park Wrexham LL13 7YT

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

The trustees, who are also Directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2023.

INTRODUCTION

Dynamic Centre for Children and Young People with Disabilities, a charity and company limited by guarantee, started operating in April 2004 when all of the assets of Dynamic, an existing charity were donated to the new company. The objective of the company is the support of children, young people with special needs and their carers.

Dynamic's programmes and activities have continued to operate at full capacity, achieving its targets and objectives, with new referrals being welcomed into the groups as soon as space becomes available. However, a waiting list has operated during the year and continues to do so.

LEGAL STATUS

The organisation is a charitable company limited by guarantee, incorporated on 21st July 2003 and registered as a charity on 31st March 2004. The company was established under a Memorandum and Articles of Association. The liability of each member in the event of winding up shall be restricted to £10.

RECRUITMENT AND APPOINTMENT TO THE BOARD OF TRUSTEES

Under the requirements of the Articles of Association, unless otherwise determined by ordinary resolution, the number of directors and thus trustees shall not be less than three and no more than eleven. Trustees are subject to retirement by rotation according to the terms dictated by the Articles. If a trustee is willing to be re-appointed, and no alternative has been put forward, the trustee is deemed to be re-appointed unless the meeting decides not to fill the vacancy or unless a resolution to re-appoint the trustee is lost.

Recruitment is normally achieved via the media of advertising, word of mouth and local volunteer bureau or other national agencies such as REACH. Recruitment of new trustees is prompted by the retirement or removal of existing trustees, or the perceived need to strengthen the board in particular areas of experience. Proposed trustees must be recommended by the existing trustees, and appropriate notice must have been given (clause 32 of the articles). Trustees must be 18 years of age or above. Trustees may retire or be removed subject to the conditions of clause 38 of the Articles.

TRUSTEE INDUCTION AND TRAINING

Upon appointment to the board, each new trustee is provided with an induction, information and training file which includes information on their responsibilities as a trustee and director of the Company. Each new trustee is expected to familiarise themselves with this information and the aims and objectives of the charity, and seek guidance on areas with which they require additional advice or clarification. Trustees are encouraged to take advantage of training via AVOW (Association of Voluntary Organisations in Wrexham) and WCVA.

The trustees are advised of new guidance from the Charity Commission and other sources.

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

RISK MANAGEMENT

The trustees have established a risk examination policy which looks at the major strategic, business and operational risks which the charity faces and ensure that systems have been established to mitigate the charity's exposure to the major risks. The trustees undertake to regularly consider the major risks applicable to the charity and review during the year if deemed necessary. They also undertake to decide how to respond to the risks in order to mitigate the effect of such risks. Internal control risks (including the risk of fraud) have been minimised by the rigorous adherence to the financial control measures in place. The trustees are satisfied with the current procedures in place. During the year no incident involving Health and Safety has occurred that required reporting to a statutory agency.

ORGANISATION

Dynamic Centre for Children and Young People with Disabilities is governed by a Committee of trustees, who are appointed under the terms of the Articles of Association. The trustees who served on the committee are as follows:

Graham John Arthurs
Helen Susanne Edwards
Simon James Evans
Richard Alan Fogg
Matthew Linton Gregory
Melanie Elizabeth Hooper
Christine Moore
Rhian Helen Pritchard
Glyn Williams
Rosalind Suzanne Williams (appointed 3 March 2023)

The Chair and the Honorary Treasurer are drawn from the committee. They are appointed under the terms of the Articles of Association and are not subject to retirement by rotation.

The nominated Officers who served in the year were as follows:

Chair:	Glyn Williams
Deputy Chair:	Melanie Elizabeth Hooper
Honorary Treasurer:	Richard Alan Fogg

Day-to-day management is provided by a full-time charity manager, who is designated Company Secretary and a Deputy Manager along with a dedicated staff team.

The staff employed in the year were:

Laura Williams	Charity Manager
Amy Lynch	Deputy Charity Manager
Siân Williams	Finance Officer
Bethan Griffiths	Volunteering and Development Officer *(Resigned 05/08/2022)*
Marie Gibson	Liaison Officer
Andrew Hughes	Activities Coordinator (Temporary) *(Appointed 17/10/2022)*
Danielle Davies	Administrative Assistant (Temporary) *(Appointed 08/09/2022)*

The staff employed for the Lottery funded 'Dynamic Futures' project were:

Clare Barnes	Project Coordinator
Paul Clifton	Youth Development Project Worker
Saul Darlington	Outdoor and Recreation Project Worker

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

Samuel Jones	Youth Development Project Worker
Kira Williams	Family Support Officer

OBJECTIVES OF DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES

The charity's objects are the relief and support of ill or disabled children by the provision of educational, recreational and leisure time activities in order that they may develop to their full potential, that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved, and to provide support to the families of such children and young people.

PUBLIC BENEFIT

The Trustees have reviewed the requirement to provide public benefit and are satisfied that the activities of the charity as described within the report are wholly focussed to provide benefit to the children and young people and their families that it aims to serve, thereby complying with the duty in section 4 of the Charities Act 2006 to have regard to the guidance provided by the Charity Commission.

REVIEW OF DEVELOPMENTS, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

The primary focus of the charity continues to be the programme of term-time after-school activity clubs and weekend and holiday activities for children and young people and the respite that is afforded their families.

The charity went through an extensive tendering and commissioning process in May 2022 that was later withdrawn and then again in October 2022 to January 2023 for all Families First services including afterschool, weekend and holiday programmes.

The charity successfully were awarded a number of projects under the Families First programme including Junior and Senior after school and holiday groups that maintained service provision along with new services in advocacy, participation, activity support service, young person support programmes, parent/carer support and whole family activities. The addition of the new services is to better enable Dynamic to achieve its objective of holistic support that is sustainable.

The Families First contracts had proven to be continuously difficult for the charity to financially manage as the agreed three year awarded contract with two years extension did not allow for an annual uplift against a turbulent economic climate, with costs rising exponentially with respect to utilities, equipment, salaries etc. However, the new awarded tender are representative of the true costs of staffing and with projected annual costs for 3-5 years, that will be reviewed annually, and an uplift applied to avoid additional financial pressures on the charity.

The Dynamic Futures project entered its final year, with an additional short extension and continued to meet the contractual requirements set out by the National Lottery Community

Fund providing transitional support for young people with disabilities and/or additional difficulties as they navigate the difficult transition from child to adulthood.

The charity has also continued to use social media platforms to help reach and support as many families as possible utilising the ethos of the STEPS programme. This is well received with the charity seeing more engagement with social media posts than in previous years.

The charity has expanded the range of wellbeing and social opportunities offered to parents and carers in addition to regular monthly drop-in sessions and benefitted from the unpaid carers innovation grant to provide holistic therapies to parents/carers most in need whereby the physical demands of their caring duties was negatively affecting their emotional wellbeing and/or physical health.

Despite another uncertain and difficult year, the charity has continued to meet and exceed its targets and objectives as required by our funders and partners. Our upmost priority has continued to be the children, young people and the families that we support.

We have been fortunate to be supported financially by:

- Trusts and grants
- Individual Private Donations
- Community Councils and Local Associations funding
- Individual Fundraising Challenges
- Dynamic facilitated fundraising initiatives
- Donations and legacies in memory of loved ones
- Special Fundraising Events
- Bucket Collections
- Charity Collection Boxes
- 'Give and Gain' Employee Initiative Days in local Businesses.

The charity has continued to maintain and developed essential communication links and strengthened our working relationships with funders and commissioners along with colleagues in statutory support services including Wrexham County Borough Council's Disability Service, Families First Team and the Family Information Service, to ensure we continue to together to ensure the best for the families we support and the charity has become a pilot for a new portal initiative to better support parents/caters with respect of information and access to services.

We have also maintained and developed new friendships within the Third sector as we have shared ideas, resources and support amongst each other when things have been difficult, and we have benefitted from being part of AVOW – Wrexham's County Voluntary Council and WCVA for national guidance and support.

Regarding future developments: We continue to look for a suitable site to expand into.

Monitoring and evaluation of Families First funded activities:

During the year the team have continued to meet all contractual monitoring requirements of services, this has not been an easy task as the provider only funded 52% of the support service and the Deputy Manager was applauded for their efforts not only in demonstrating

the value of investment but the proven and tracked journey of every individual child/young person's development with respect to social, emotional and communication targets.

The evaluative frameworks along with the relationships the sessional/project staff and management team have with the children/young people and their parents/carers is robust. The charity was able to use a wide range of qualitative and quantitative data from these frameworks to inform and develop the tender framework for the previous and new services and we believe these were awarded as it as demonstrable how investment could meet need and we could not only offer support but also be proactive and engender a timely and preventative approach to enhance family resilience.

Signing Sensations Choir

Dynamic have continued to support and facilitate the Dynamic Signing Sensations Choir Miss Amy and Miss Emma who support the choir have continued to adapt and deliver this service to those children/young people who would not be able to access a mainstream choir, making songs, dance and music accessible. Practising at Capel y Groes, this has also fostered a friendship for a community venue.

The choir is very popular being asked to perform locally across the County Borough. Their positive energy is infectious and it not only provides a fun accessible service, it also helps raise the profile of the charity.

Local participation:

The charity has promoted regular consultation events through Family Information Service and the Senedd yr Ifanc to ensure children and young people have a say on issues that affect them. The charity has benefitted from additional funding from Families First to be able to develop a bespoke participation 'Dynamic' forum to ensure children and young people with disabilities voice can affect local, regional and national decision-making processes.

Consultation:

Dynamic are regularly asked to contribute to local authority, Welsh Government and national consultations, and children, young people and parents/carers are supported with this and regularly contribute.

Regular consultation and weekly conversation with the young people enables them to express their views, likes and dislikes and wishes to the staff, as well as more targeted information gathering done for specific purposes. The programme of activities is then adapted ensuring that their likes and requests are taken into account.

The level of disability is rising and the challenges facing children and young people is changing, therefore it is vital we are flexible and responsive to ensure the service meets the current and changing needs into the future. The charity is also seeing a lasting legacy post-COVID of higher numbers of requests for high-level and intensive support due to mental health and wellbeing support needs.

Partnerships:

We continue to work closely with **Wrexham County Borough Council Children's Services,** the **Disability Services**, the **Family First team**, **Health Services** and other Third sector organisations to provide the best service we can to children and young people with disabilities and their families. Dynamic has held a seats on the voluntary sector seat on the **Local Authority Workforce Development Group, Transition Operational Group (TOG), Disability Integrated Services Coordination Group, Portal Development and Focus Groups,** the **Families First Outcome Groups (Wrexham), Disability Respite Panel** and the **North East Wales Wellbeing forum.**

Dynamic has representation on a variety of forums working with children and young people and disability within the Third and statutory sectors, and attends appropriate conferences, consultations and information days.

National Level Participation:

Dynamic attends appropriate conferences and meetings organised on a National level.

Welsh Assembly Government:

Dynamic has kept up to date with Welsh legislation via AVOW, WCVA and Welsh Government publications.

Volunteers:

Underpinning all that we do as a charity are a team of dedicated volunteers who give their time and skills in all areas of our work from the role of Trustees', to supporting groups, administrative tasks in the office, maintaining the garden and fundraising.

The social, economic value of volunteers to the charity cannot be underestimated and the charity are still focusing efforts on the recruitment and retention of volunteers, and the development of new volunteering opportunities based on the new opportunities funding is providing.

Trustees:

The Board of Trustees met regularly virtually or face-to-face throughout the year for full board meetings and in small groups or virtually for sub-committees.

The Trustees have worked hard with the Charity Manager and the staff and volunteer team to ensure that the needs of those we serve are met not just by our current services but are also paramount in the future plans.

Dynamic has continued to search for the plot or building that will enable the charity to work, develop and grow from a more suitable premises.

Staff:
In addition to the staff team, Dynamic employs approximately 32 sessional support workers.

Fundraising:

Many people work together in support of Dynamic. Individuals, families, social media fundraising campaigns, the local community and businesses fundraise independently for our cause, for which we are very grateful.

Bradbury House is a grade II listed building, which we have restored and carefully adapted for use by children and young people with disabilities. The house is well loved and well used by our children and young people. The gardens, including sensory and play areas are always an attraction.

Development for the future:

For all of the above, the Trustees and management have continued to look for more appropriate/larger accommodation for the Charity. We are still 'bursting at the seams' and in order to provide our greatly valued service to more children and young people, and to meet their ever-changing needs, we need more suitable space in which to develop. This search has been made more difficult during the pandemic.

The Trustees have set aside Designated Reserves for this purpose (see Reserves Policy) below, but because of the reduction in reserves and have agreed to reduce this reserve to £114,000, although it is intended to increase this when possible to do so.

FINANCIAL REVIEW AND RESULTS

The financial statements for 2022-23 show a deficit of £8,114 on 'Unrestricted Funds' against a deficit for 2021-22 of £39,168.

The charity's voluntary income for 2022-23 was £47,774 (inc £1,592 restricted) compared to £13,891 in 2021-22. The 2022-23 figure includes £30,000 received in two legacies. Dynamic was gifted a used minibus by PHAB, which has been included as a Corporate Donation at £2,000. Other donations increased from £13,670 to £14,182.

Income from other (trading) activities included £7,598 by providing Respite care; £14,353 from Direct Fund-raising and £8,615 from Third-party organised events : a total of £30,576. In 2021-22 the equivalent total was £17,589.

In 2021-22 Dynamic received £26,483 in Government funding, there was nil in 2022-23.

Interest on bank deposits and bonds was £2,469 compared to £2,329 for 2021-22.

We continue to be grateful for the efforts many individuals make to raise funds for the charity, and to local companies and individuals for their support.

The contracts with the Council for the delivery of weekly Groups and the summer and half term programmes at Bradbury House, and for the STEPS programme, and other activities to support families were delivered and reported on in accordance with the Council's

requirements. These contracts have enabled our regular programmes to continue in a planned way. All income from the Council has been used wholly for the delivery of services covered by the contracts. New contracts came into effect from March 2023 and are for a 3 year initial period.

The charity needs to raise about £180,000 in 2023-24 to cover its core costs, which are not recoverable from the contracts. These costs include the management and organisation of the programme and activities for fund-raising, training, the maintenance of the building and transport and all personnel, legal, health and safety, payroll and financial work.

Restricted Fund income was £222,631 (2021-22: £330,839) reflecting the final part-year payments from the Lottery Fund. Expenditure from the Restricted Funds totalled £307,059 (£350,588). Restricted fund balances reduced to £19,342 (£103,771).

The Unrestricted (including designated) Reserves at 31 March 2023 stood at £618,709 of which £338,804 were in 'liquid' forms. The corresponding figures at 31 March 2022 were £626,823 of which £347,920 were 'liquid'.

Fresh initiatives are in hand to increase the unrestricted income of the charity to enable it to continue to cover its core costs and to pursue development opportunities. A secondary financial objective is to maintain an appropriate level of reserves, and this was also achieved, though by transferring £103,220 from designated reserves. The purposes for which reserves are held are explained in the 'Reserves policy' below.

FINANCIAL CONTROLS

The Finance Officer (part-time) manages the day-to-day financial affairs of the charity, and is overseen by the Charity Manager and Treasurer. The Finance Officer and Charity Manager are jointly responsible for handling petty cash and cheque transactions up to £1,000. Each payment requires two signatures. Purchases and payments in excess of this amount require the signature of a Board member. Transactions are entered into the QuickBooks accounting software on a weekly basis, and the bank accounts monitored at least weekly and formally reconciled monthly.

The Treasurer produces monthly management accounts (including forecasts for the remainder of the year) which are prepared from the accounting records within a week of each month-end and are presented to the bi-monthly meeting of the board under the Chairman, or to the intervening meetings of the Finance Committee chaired by the Treasurer. The Finance Committee is responsible for devising the annual budgets for the agreement of the Board. Periodic contract reports are also produced for Wrexham Council and for the Big Lottery Fund after each year of operation.

Draft annual accounts are prepared as part of the above procedure, and then reported in the required Final Account format prior to independent examination and approval by the board.

The reserve cash funds are invested notice deposits with the charity's bankers and Cambridge and Counties Bank, United Trust Bank and (until June 2022) Julian Hodge Bank.

INVESTMENT POWERS AND RESTRICTIONS

Pursuant to the governing document, the company shall have the power, in furtherance of the object of the charity but not otherwise, to raise funds. As part of this aim, the company seeks to maximise the interest earned on its reserves, subject to such conditions and consent as may for the time being be imposed or required by law. The charity has continued to place funds in low risk investments that are accessible in a reasonably short time so that funds are available to apply to the development of a new centre when an opportunity arises.

RESERVES POLICY

The trustees have determined a level of unrestricted reserves that is deemed appropriate to effectively meet its objects. The trustees consider that in the absence of any guaranteed long-term support from a grant making body or the Local Authority, the unrestricted current assets should be sufficient to pay the normal running costs for one year (circa £180,000). This is designed to provide some stability and ensure smooth running of the charity. Reserves are currently over this level, and are under review pending possible developments.

Reserves over and above those needed for running costs are to be held primarily for future development opportunities and it is the aim of the trustees to build up sufficient funds to provide the initial costs of a building project. In furtherance of this end, the Trustees have set aside funds in a 'designated development fund' within the general reserves of the charity. This policy is reviewed annually in order to consider whether it remains appropriate, and in line with board level strategy.

PLANS FOR FUTURE PERIODS

The Trustees and management recognise that we are currently "bursting at the seams". In order to provide our greatly valued service to more children and young people, and to meet their ever-changing needs, we need more space in which to develop. The Trustees continue to seek contacts and to explore opportunities with a view to developing a purpose-built centre for the children and young people who attend, and to be able to expand the service to younger children for whom we cannot currently provide adequate facilities.

TRUSTEES' RESPONSIBILITIES

We are responsible for ensuring that the company operates within its objectives and meets the financial and legal requirements of the Companies Act 2006 and the Charities Act 2011.

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustee's 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period. In preparing those financial statements, the trustees are required to:

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

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

The trustees are responsible for ensuring that the company complies with laws and regulations applicable to its activities and for establishing arrangements to prevent any non-compliance with laws and regulations and to detect any that occur. This includes the maintenance and integrity of the corporate and financial information included on the charitable company's website.

The trustees are also responsible for determining whether, in respect of the year, the charity meets the conditions for exemption from an audit of the accounts set out in the Companies Act 2006 (Commencement No 6, Savings and Commencement Nos.3 and 5) (Amendment) Order 2008 (SI 2008.674).

Under the Charities Act 2006 (Charitable Companies Audit and Group Accounts Provisions) Order 2008 (SI 2008.527), in respect of the year, the availability of the exemption from an audit of the accounts causes the charity to require an Independent Examination and the trustees are responsible for appointing an Independent Examiner to make a report to them as trustees of the charity.

Independent Examiner
A resolution to appoint Bruce Roberts FCA of Bruce Roberts & Co Limited as Independent Examiner for the ensuing year will be proposed at the annual general meeting. Bruce Roberts has expressed his willingness to act in this capacity.

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Registered office:
23 Salisbury Road
Wrexham
LL13 7AS

Signed by order of the trustees

Glyn Williams
Chair of Board of Trustees

Laura Emily Williams
Company Secretary

Approved by the trustees on 27/10/2023

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES YEAR ENDED 31 MARCH 2023

I report on the unaudited accounts of the charitable company for the year ended 31 March 2023 set out on pages 16 to 25.

This report is made to the charity's members, as a body. My work has been undertaken so that I might state to the charity's members those matters I am required to state to them in a report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, I confirm no material matter has come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such accounting records, or
- the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006, other than any requirement that the accounts give a "true and fair" view which Is not a matter considered as part of any independent examination, or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES YEAR ENDED 31 MARCH 2023

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bruce Roberts FCA
Bruce Roberts & Co Limited
Unit 10 Edison Court,
Ellice Way,
Wrexham Technology Park,
Wrexham
LL13 7YT

28/11/23

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
Income and endowments from:		£		£	£	£
Donations and legacies	4	46,182	-	1,592	47,774	13,891
Charitable activities	5	1,000	-	220,826	221,826	315,057
Other trading activities	6	30,576	-	-	30,576	17,589
Investment and interest income	7	2,256	-	213	2,469	2,329
Government Grants – Covid 19 related	4a	-	-	-	-	26,483
Total		80,014	-	222,631	302,645	375,349
Expenditure on:						
Raising Funds	9	15,957	-	-	15,957	14,219
Charitable activities	9	72,171	-	307,059	379,230	420,047
Total	9	88,128	-	307,059	395,187	434,266
Net income/(expenditure)		-8,114	-	-84,428	-92,542	-58,917
Transfers between funds	14	103,220	-103,220	-	-	-
Other recognised gains/(losses)		-		-	-	-
Net movement in funds		95,106	-103,220	-84,428	-92,542	-58,917
Reconciliation of Funds						
Total funds brought forward		409,603	217,220	103,770	730,593	789,510
Total Funds carried Forward		504,709	114,000	19,342	638,051	730,593

The Charity has no recognised gains or losses other than the results for the year as set out above
All activities of the charity are classed as continuing

The notes on pages 17 to 24 form part of these financial statements.

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE
COMPANY REGISTRATION NUMBER 04839002

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

YEAR ENDED 31 MARCH 2023

		2023	2022
FIXED ASSETS			
Tangible assets	11	279,905	278,903
CURRENT ASSETS			
Debtors	12	46,461	31,789
Cash at bank and in hand: Instant access/cash		127,096	154,718
'Notice' Deposits		218,860	289,266
		392,417	475,773
LIABILITIES			
Creditors			
Amounts falling due within one year	13	(34,271)	(24,083)
NET CURRENT ASSETS		358,146	451,690
TOTAL ASSETS LESS CURRENT LIABILITIES		638,051	730,593
TOTAL NET ASSET OR LIABILITIES		638,051	730,593
THE FUNDS OF THE CHARITY			
Restricted	14	19,342	103,770
Designated	15	114,000	217,220
Unrestricted	15	504,709	409,603
TOTAL CHARITY FUNDS		638,051	730,593

For the year ended 31 March 2023, the trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

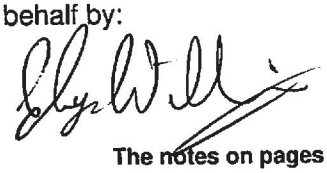
The trustees acknowledge their responsibilities for:

(i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the members of the committee on the ...27/10/23... and are signed on their behalf by:

G Williams 

M Hooper MHooper

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 23 Salisbury Road, Wrexham LL13 7AS.

2. Statement of compliance and basis of preparation

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity. The charity constitutes a public benefit entity as defined by FRS 102.

3. Accounting policies

Fund accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.
- Within general funds – the trustees have identified a "designated development fund" to hold funds for future developments

or

- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when fund are raised for particular restricted purposes.

Income

Income is accounted for on a receivable basis, when the charity becomes entitled to the income, it is probable it will be received and the amount can be estimated with reasonable accuracy. Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included. Income from investments when held is included when receivable, as is income from legacies.

Grants receivable

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, unless they are restricted grants for expenditure in a future accounting period as specified by the grantor, in which case the income is then deferred. Specifically in respect of Covid-19 related grants, under the accrual model, grants relating to revenue are recognised on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Expenditure

Costs of raising funds comprise the costs of those associated with attracting voluntary income, and the costs of trading or service provision for fundraising.

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including those support costs associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management and future development of the charity, together with back office costs, finance and personnel.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time spent.

Tangible fixed assets

All fixed assets are initially recorded at cost.

The charity owns the freehold of and occupies the property known as Bradbury House, which was purchased and restored using a grant from the Bradbury Foundation.

The charity treats the funds spent on Bradbury House in one of three ways:

1. funds used to maintain/renovate the building are treated as revenue expenses.
2. funds used to buy equipment for the building are treated as capital investment and written off over an appropriate period
3. funds used to improve/adapt the building will be added in full to the cost of Bradbury House.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset, or for the Leasehold Improvements over the minimum term of the lease, as follows:

Bradbury House	No depreciation - see below
Leasehold Improvements	Written off over the life of the lease
Equipment	25% straight line on original cost
Furniture	10% straight line on original cost
Minibus	12.5% Straight Line on original cost

Freehold properties are not depreciated. The trustees consider that the residual value of the building is high and its useful life so long as to make depreciation immaterial.

Going concern

There are no material uncertainties about the charity's ability to continue.

Pension costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company accounting policies.

Financial instruments

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

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Carer Contributions (inc Summer programme)	1,984	731	2,715	2,350
Collection Boxes	1,099	731	1,830	1,522
Corporate Donations	7,432	20	7,452	2,883
Private Donations	4,493	110	4,493	5,681
Gift Aid reclaimed	1,174	-	1,455	1,455
Legacies and bequests	30,000	-	30,000	-
	46,182	1,592	47,774	13,891

4 a) Government Grants

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Covid 19 Grants (CJRS)	-	-	-	7,434
Carer's Bonus	-	-	-	19,049
Business Support Grants	-	-	-	-
	-	-	-	26,483

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

5. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Wrexham County Borough Council Playschemes/Steps, Dynamically Us	-	57,094	57,094	56,152
Wrexham County Borough Council Group work/others	-	80,830	80,830	76,075
Avow and other grants	1,000	-	1,000	19,461
TNL Community Fund	-	82,902	82,902	163,369
	1,000	220,826	221,826	313,057

6. Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Charges for use of rooms	-	-	-	-
Fundraising events	22,978	-	22,978	3,538
Market Stall/Shop	-	-	-	553
Other income	7,598	-	7,598	13,498
	30,576	-	30,576	17,589

Other income includes income from HSBC and other refunded expenses.

7. Investment Income

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Bank Bond interest receivable	-	-	-	-
Bank interest receivable	2,256	213	2,469	2,329
	2,256	213	2,469	2,329

8. Staff costs and numbers

The aggregate payroll costs were:

	2023	2022
	£	£
Wages and salaries	312,922	321,133
Social security costs	13,749	13,278
Pensions contributions	6,633	6,703
	333,304	341,114

Note: Wages and salaries include elements reflected in cost allocation under items such as training and management/organisation costs.

Particulars of employees:

No employee received emoluments of over £60,000 in the year

The average number of staff employed by the charity during the financial year amounted to:

Numbers of :	2023 No	2022 No
Session workers	32	21
Cleaners	2	2
Management and administration staff	7	5
Dynamic Future Co-ordinator and Project Workers	5	5
	46	**33**

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in the trustees report. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts

9. Charitable Activities Expenditure

Costs reflect the amounts spent on the main resource expenditure headings – Charitable expenditure and raising funds. Costs are allocated across those headings using various allocation methods such as Staff time spent, direct expenditure and usage of the facilities or services provided. It should be noted that under this basis some items including training and management costs include elements of staff salary.

The amount of management and staff time spent on each aspect of the service: activities (service delivery), fund-raising and governance, is reviewed to reflect as accurately as possible the amount of time spent on each activity. Governance costs include those incurred on legal and financial advice, servicing the trustees' meetings and those associated with development and statutory requirements. The trustees believe that this reflects the intent of the SORP (Statement of Recommended Practice).

The total resources expended on each activity were:

	2023 £	2022 £
Raising funds	**15,957**	**14,219**
Charitable expenditure	**379,230**	**420,047**
Per SOFA	**395,187**	**434,266**

Broken down in more detail the resources were spent as follows:

Expenditure on raising funds

	2023 £	2022 £
Staff costs (staff time)	**14,173**	**13,621**
Other costs (direct)	**1,784**	**598**
Per SOFA	**15,957**	**14,219**

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Charitable activities expenditure

	Basis of allocation	Dynamic service provision inc Bradbury House and minibuses	Other restricted funds (R)	WCBC Groups (R)	Playschemes, STEPS and other inc Families First (R)	TNL Community Fund project People and Places (R)	Choir project (R)	Total 20223	Total 2022
Costs directly allocated to charitable activities									
Staff costs	DA/ST	31,697	-	76,465	46,557	115,333	5,816	275,868	294,765
Travel and Minibus costs	Direct	2,486	24	-	-	756	-	3,266	2,255
Other programme costs	DA/ST	2,741	3,900	1,999	1,390	937	1,262	12,229	10,541
Training costs	DA/ST	427	-	-	-	3,106	-	3,533	13,393
Staff Costs	ST	149	-	-	-	-	-	149	202
Property Costs	DA/ST	9,372	-	1,707	1,214	11,955	-	24,248	50,719
Organisation costs	DA/ST	8,009	-	6,826	5,072	16,891	-	39,798	28,440
Depreciation	Usage	1,603	-	-	-	-	-	1,603	1,080
Office & Governance costs	DA/ST	15,687	-	1,707	997	3,145	-	21,536	18,652
Total resources expended		72,171	3,924	88,704	55,230	152,123	7,078	395,187	420,047

(R) represents restricted funds – total restricted funds being £307,059 (note 14)

Key:
DA Direct and apportioned
ST Staff time

Office and governance costs further analysed

	Basis of allocation	2023 £	2022 £
Staff Costs	Staff time	16,614	8,306
Office Administration & similar costs	Usage	1,379	5,828
Accountancy & Independent Examination	Direct	2,047	3,072
Legal and Professional	Usage	1,354	1,354
Bank charges/interest	Transactions	142	92
Total expended		21,536	18,652

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

10. Net movement in funds

These are stated after charging:	2023	2022
	£	£
Depreciation	1,603	1,080
Independent Examiner's and accountancy fees including VAT	3,216	3,072

11. Tangible Fixed Assets

	Land and buildings - Freehold	Land and buildings – Leasehold	Furniture & Equipment inc minibus.	Total
	£	£	£	£
COST				
At 1 April 2022	275,000	49,452	58,250	382,702
Additions	-	-	2,606	2,606
Disposals	-	-	-	-
At 31 March 2023	275,000	49,452	60,856	385,307
DEPRECIATION				
At 1 April 2022	-	49,452	54,347	103,799
Charge for the year	-	-	1,603	1,603
On Disposals	-	-	-	-
At 31 March 2023	-	49,452	55,950	105,402
NET BOOK VALUE				
At 31 March 2023	275,000	-	4,905	279,905
At 31 March 2022	275,000	-	3,903	278,903

12. Debtors and Stock

	2023	2022
	£	£
Prepayments and accrued income	5,215	3,601
Other Debtors	41,246	28,188
	46,461	31,789

13. Creditors: Amounts falling due within one year

	2023	2022
	£	£
PAYE	5,099	3,918
Deferred income	18,709	5,973
Other creditors including accruals	10,463	14,192
	34,271	24,083

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

14. Movements in restricted funds

	Balance at 31 Mar 2022 £	Movement in resources: Incoming	Transfers between funds	Outgoing	Balance at 31 Mar 2023 £
Groups, Playschemes, Families First Slippage & STEPS Contracts	6,010	137,924	-	143,934	-
Choir (Ex BLF Futures)	6,344	1,482	-	7,078	748
TNL Community Fund (P&P)	77,838	83,225	-	152,123	8,940
Chairman's Fund	301	-	-	24	277
AVOW & Other	13,277	-	-	3,900	9,377
TOTALS	103,770	222,631	=	307,059	19,342

15. Analysis of net assets (between restricted and unrestricted funds)

	Tangible fixed assets £	Investments £	Other net assets £	Total 2023 £	Total 2022 £
Restricted funds	-	-	19,342	19,342	103,770
Designated funds	-	-	114,000	114,000	217,220
Unrestricted funds	279,905	-	224,804	504,709	409,603
	278,903	-	358,146	638,051	730,593

16. Trustees' Emoluments and related party transactions

The trustees' emoluments were:

	2023 £	2022 £
Remuneration as trustees	-	-

No remuneration was paid to any member of the Board of Trustees during the year for services rendered as a board member. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021 – Nil)

17. Company limited by guarantee

The charity is a company limited by guarantee and has no share capital.

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES

England & Wales - Charity number 1102954

Accounts

COMPANY REGISTRATION NUMBER 04839002

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES

COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Charity Number 1102954

BRUCE ROBERTS & CO LIMITED
Chartered Accountants and Business Advisers
Unit 10 Edison Court, Ellice Way
Wrexham Technology Park,
Wrexham LL13 7YT

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

CONTENTS **PAGE**

Members of the board and professional advisers	1
Trustees' annual report	2 to 13
Independent Examiner's report	14 to 15
Statement of financial activities	16
Statement of financial position	17
Notes to the financial statements	18 to 25

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Board of Trustees	Graham John Arthurs Helen Susanne Edwards Simon James Evans Richard Alan Fogg Matthew Linton Gregory Melanie Elizabeth Hooper Christine Moore Rhian Helen Pritchard Glyn Williams
Company Secretary	Laura Emily Williams
Registered Office	Bradbury House 23 Salisbury Road Wrexham LL13 7AS
Company Number	04839002
Charity Number	1102954
Independent Examiner	Bruce Roberts FCA Bruce Roberts & Co Limited Chartered Accountants and Business Advisers Unit 10 Edison Court Ellice Way Wrexham Technology Park Wrexham LL13 7YT

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

The trustees, who are also Directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2022.

INTRODUCTION

Dynamic Centre for Children and Young People with Disabilities, a charity and company limited by guarantee, started operating in April 2004 when all of the assets of Dynamic, an existing charity were donated to the new company. The objective of the company is the support of children, young people with special needs and their carers.

Dynamic's programmes and activities have continued to operate at full capacity, achieving its targets and objectives, with new referrals being welcomed into the groups as soon as space becomes available. However, a waiting list has operated during the year and continues to do so.

LEGAL STATUS

The organisation is a charitable company limited by guarantee, incorporated on 21st July 2003 and registered as a charity on 31st March 2004. The company was established under a Memorandum and Articles of Association. The liability of each member in the event of winding up shall be restricted to £10.

RECRUITMENT AND APPOINTMENT TO THE BOARD OF TRUSTEES

Under the requirements of the Articles of Association, unless otherwise determined by ordinary resolution, the number of directors and thus trustees shall not be less than three and no more than eleven. Trustees are subject to retirement by rotation according to the terms dictated by the Articles. If a trustee is willing to be re-appointed, and no alternative has been put forward, the trustee is deemed to be re-appointed unless the meeting decides not to fill the vacancy or unless a resolution to re-appoint the trustee is lost.

Recruitment is normally achieved via the media of advertising, word of mouth and local volunteer bureau or other national agencies such as REACH. Recruitment of new trustees is prompted by the retirement or removal of existing trustees, or the perceived need to strengthen the board in particular areas of experience. Proposed trustees must be recommended by the existing trustees, and appropriate notice must have been given (clause 32 of the articles). Trustees must be 18 years of age or above. Trustees may retire or be removed subject to the conditions of clause 38 of the Articles.

TRUSTEE INDUCTION AND TRAINING

Upon appointment to the board, each new trustee is provided with an induction, information and training file which includes information on their responsibilities as a trustee and director of the Company. Each new trustee is expected to familiarise themselves with this information and the aims and objectives of the charity, and seek guidance on areas with which they require additional advice or clarification. Trustees are encouraged to take advantage of training via AVOW (Association of Voluntary Organisations in Wrexham) and WCVA.

The trustees are advised of new guidance from the Charity Commission and other sources.

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

RISK MANAGEMENT

The trustees have established a risk examination policy which looks at the major strategic, business and operational risks which the charity faces and ensure that systems have been established to mitigate the charity's exposure to the major risks. The trustees undertake to regularly consider the major risks applicable to the charity and review during the year if deemed necessary. They also undertake to decide how to respond to the risks in order to mitigate the effect of such risks. Internal control risks (including the risk of fraud) have been minimised by the rigorous adherence to the financial control measures in place. The trustees are satisfied with the current procedures in place. During the year no incident involving Health and Safety has occurred that required reporting to a statutory agency.

ORGANISATION

Dynamic Centre for Children and Young People with Disabilities is governed by a Committee of trustees, who are appointed under the terms of the Articles of Association. The trustees who served on the committee are as follows:

Graham John Arthurs
Helen Susanne Edwards
Simon James Evans
Richard Alan Fogg
Matthew Linton Gregory
Melanie Elizabeth Hooper
Christine Moore
Rhian Helen Pritchard
Glyn Williams

The Chair and the Honorary Treasurer are drawn from the committee. They are appointed under the terms of the Articles of Association and are not subject to retirement by rotation.

The nominated Officers who served in the year were as follows:

Chair:	Glyn Williams
Honorary Treasurer:	Richard Alan Fogg

Day-to-day management is provided by a full-time charity manager, who is designated Company Secretary and a Deputy Manager along with a dedicated staff team.

The staff employed in the year were:

Laura Williams	Charity Manager
Amy Lynch	Deputy Charity Manager
Sian Williams	Finance Officer
Bethan Griffiths	Volunteering and Development Officer
Marie Gibson	Administration Officer *(01/04/2021 – 29/04/2021)*
	Liaison Officer *(New Role Effective 01/05/2021)*
Yvonne Jones	Charity Shop Organiser *(Employment End Date 16/09/2021)*

The staff employed for the Lottery funded 'Dynamic Futures' project were:

Clare Barnes	Project Coordinator
Paul Clifton	Youth Development Project Worker
Saul Darlington	Outdoor and Recreation Project Worker
Samuel Jones	Youth Development Project Worker
Jade Luff	Emotional and Wellbeing Project Worker *(Employment End Date 06*

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

	January 2022)
Kira Williams	Family Support Officer *(Appointed 10 April 2021)*

OBJECTIVES OF DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES

The charity's objects are the relief and support of ill or disabled children by the provision of educational, recreational and leisure time activities in order that they may develop to their full potential, that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved, and to provide support to the families of such children and young people.

PUBLIC BENEFIT

The Trustees have reviewed the requirement to provide public benefit and are satisfied that the activities of the charity as described within the report are wholly focussed to provide benefit to the children and young people and their families that it aims to serve, thereby complying with the duty in section 4 of the Charities Act 2006 to have regard to the guidance provided by the Charity Commission.

REVIEW OF DEVELOPMENTS, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

The primary focus of the charity continues to be the programme of term-time after-school activity clubs and weekend and holiday activities for children and young people and the respite that is afforded their families.

This year the charity has continued to be 'Dynamically Different' as a result of services restarting following the COVID-19 pandemic. Dynamic has continued to meet all of the contractual requirements for Families First contracts but with the permission of the commissioners have continued to operate on a fortnightly rotation of groups of smaller numbers of children and young people for term-time groups.

The Dynamic Futures project has continued to meet the contractual requirements set out by the National Lottery Community Fund providing transitional support for young people with disabilities and/or additional difficulties as they navigate the difficult transition from child to adulthood.

The Families First contracts have financially been difficult for the charity to manage as they were awarded 5 years previously and then were apportioned at 52% of the total running cost based on added value the charity could bring through the support and use of volunteers, fundraising etc., sadly the charity have had to financially support the shortfall of these contracts due to increased costs and overheads, national minimum wage requirements etc. and we hope that if we are successful in being awarded new contracts in the future, they will be representative of the true costs and not put additional financial pressure onto the charity.

The charity has also continued to use social media platforms to help reach and support as many families as possible utilising the ethos of the STEPS programme. This is well received with the charity seeing more engagement with social media posts than in previous years.

The charity has expanded the range of wellbeing and social opportunities offered to parents and carers in addition to regular monthly drop-in sessions.

Despite another uncertain and difficult year, the charity has continued to meet and exceed its targets and objectives as required by our funders and partners. Our upmost priority has been the children, young people and the families and we conducted a survey in 2021 with a positive response rate across all families who access support to ensure we were developing and delivering services that were needed by families and these are some of the comments:

'You are all amazing!!! You always know what we all need, even though I can't find the words to tell you. Thanks for listening, you are always at the end of the phone.'

'A huge thank you for your constant and consistent support. That is what is important to us as a family, you know us and we trust you.'

'You are a fantastic charity and go above and beyond for every child and their families. You always ask us what we need and think about what the next challenges are we are facing, often before we realise we are going to need support. That is special. I dread to think who will help our family when my child reaches 19, we need more of Dynamic not less'

These comments demonstrate that Dynamic have continued with a whole family ethos and approach to help build resilience and support within a family unit and we have been grateful to our funders for giving us the flexibility to bend our funding to best meet the needs of the families.

The aftermath of the COVID Pandemic continued to restrict our ability as a charity to fundraise, but we were fortunate to continue to enjoy support from individuals, families, the local community and businesses along with new social media fundraising campaigns including:

Trusts, Grants, Community and Businesses:

- The Sir Donald and Lady Edna Wilson Trust
- TK Maxx & Homesense Foundation
- Nisa Retail
- Asda Foundation

Individual Private Donations:

- S Mitchell
- W L Evans
- Rosemary Cliff
- Mike Voisey
- Sandra Williams
- Gil Roberts
- Alison Edwards and many others whose contributions are greatly appreciated.

Community Councils and Local Associations:

- Offa Community Council
- Johnstown CC

- Wrexham Methodist Church Wives Group
- Ruabon WI
- Rhos Snooker Club
- Wrexham Unison Retired Members
- Esclusham Bowling Club

Individual Fundraising Challenges:

- David Hughes (Walking for Wellbeing)
- Saul Darlington (Long Distance Challenge)
- Alison Davies Tipping (Snowdon Climb)
- Lance Williams (Manchester Marathon)
- Julia Evans (Lakeland Trail)
- Neil Grenhalgh (Lakeland Trail)
- Robert Mayers (White Collar Boxing)
- Simon Evans (Swimming)
- Paul Pemberton (Halloween Event)
- The Grapes Johnstown (Quiz Night)
- Mark Connolly (Huws Gray event)
- Melissa Holz (Fidget shop)

The charity is particularly grateful for donations received in memory of loved ones including John Edward Parry, John Burrows, Mrs Catherine Wynn, Derek Jones, Jacqueline Chirgwin, Richard Richards, and others given anonymously.

Specific Fundraising Events and Opportunities raised the profile of the charity at Wrexham AFC Bucket Collection, Valentines Raffle, Euros raffle, a stall at Rhos cemetery and Christmas Fundraising activities

Dynamic are also grateful for local business and community spaces hosting charity Collecting Boxes, with special thanks to Ruabon Filling Station who have continually supported the charity over 12 months.

The Charity shop had been temporarily closed in March 2020, but because of the combined difficulties of operating within Covid guidelines, and finding sufficient volunteers able to safely staff the shop, it was decided to permanently close the shop and reluctantly declare the Charity Shop Organiser redundant. The loss of income to the charity is significant.

The charity has continued to maintain and developed essential communication links and strengthened our working relationships with funders and commissioners along with colleagues in statutory support services including Wrexham County Borough Council's Disability Service, Families First Team and the Family Information Service, to ensure we continue to together to ensure the best for the families we support.

We have also maintained and developed new friendships within the Third sector as we have shared ideas, resources and support amongst each other when things have been difficult, and we have benefitted from being part of AVOW – Wrexham's County Voluntary Council and WCVA for national guidance and support.

Regarding future developments: We continue to look for a suitable site to expand into.

Monitoring and evaluation of Families First funded activities:

During the year it continued to be more difficult to monitor against our contract objectives as we were delivering services due to changes in contracts, therefore we increased individual consultation with children, young people and their families along with several consultations and questionnaires to ensure we were meeting needs. These consultations had unprecedented high response rates and therefore we were confident we had an accurate picture of the circumstances for our families that also helped to prepare for the tendering and commissioning cycle for the Families First programme.

It enabled the charity to be responsive, target support and wherever possible be proactive. Our consultation findings were regularly fed back to our funders and commissioners, and we benefitted from their advice, guidance and support. Their flexibility and trust have allowed us to continually tailor support families most in need whilst maintaining a universal service provision for all of the children, young people and their families.

Local participation:

The local participation picture has continued to be more difficult this year due to local restrictions, but the charity has promoted regular consultation events through Family Information Service and the Senedd yr Ifanc to ensure children and young people have a say on issues that affect them.

Lottery Funded 'Dynamic Futures' Project:

Dynamic have continued to deliver the **Dynamic Futures Project** to support young people aged 15 - 25 years with a disability or additional need with a support to navigate the difficult transition from children to adult services.

The project has continued to go from strength to strength when face-to-face services recommenced and evolved based on the needs of the young people. Dynamic have gained approval to continue the project until 31/03/2023, after Lottery funding ends on 30/11/2022, using unspent funds.

Consultation:

Dynamic are regularly asked to contribute to local authority, Welsh Government and national consultations, and children, young people and parents/carers are supported with this and regularly contribute.

Regular consultation and weekly conversation with the young people enables them to express their views, likes and dislikes and wishes to the staff, as well as more targeted information gathering done for specific purposes. The programme of activities is then adapted ensuring that their likes and requests are taken into account.

The level of disability is rising and the challenges facing children and young people is changing, therefore it is vital we are flexible and responsive to ensure the service meets the

current and changing needs into the future. The charity is also seeing higher numbers of requests for support due to mental health and wellbeing as the challenges families are facing post-COVID is unprecedented.

Partnerships:

We continue to work closely with **Wrexham County Borough Council Children's Services,** the **Disability Services**, the **Family First team, Health Services** and other Third sector organisations to provide the best service we can to children and young people with disabilities and their families. Dynamic has held a seats on the voluntary sector seat on the **Local Authority Workforce Development Group, Transition Operational Group (TOG), Disability Integrated Services Coordination Group,** the **Families First Outcome Groups (Wrexham), Disability Respite Panel** and the **North East Wales Wellbeing forum.**

Dynamic has representation on a variety of forums working with children and young people and disability within the Third and statutory sectors, and attends appropriate conferences, consultations and information days.

National Level Participation:

Dynamic attends appropriate conferences and meetings organised on a National level.

Welsh Assembly Government:

Dynamic has kept up to date with Welsh legislation via AVOW, WCVA and Welsh Government publications.

Volunteers:

Dynamic have welcomed back many volunteers post-Pandemic but the charity is still yet to recover to pre-pandemic levels of regular volunteers. The social, economic value of volunteers to the charity cannot be underestimated and the charity has been focusing efforts on the recruitment and retention of volunteers and the development of new volunteering opportunities.

Trustees:

The Board of Trustees met regularly virtually or face-to-face throughout the year for full board meetings and in small groups or virtually for sub-committees.

The Trustees have worked hard with the Charity Manager and the staff and volunteer team to ensure that the needs of those we serve are met not just by our current services but are also paramount in the future plans.

Dynamic has continued to search for the plot or building that will enable the charity to work, develop and grow from a more suitable premises.

Staff:
In addition to the staff team, Dynamic employs approximately 28 sessional support workers.

Fundraising:

Many people work together in support of Dynamic. Individuals, families, social media fundraising campaigns, the local community and businesses have still fundraised independently for our cause, for which we are very grateful.

Bradbury House is a grade II listed building, which we have restored and carefully adapted for use by children and young people with disabilities. The house is well loved and well used by our children and young people. The gardens, including sensory and play areas are always an attraction.

The charity has benefited from a programme of renovations throughout the year thanks to a partnership with local tradesperson Lee Bullock, who has supported the charity in internal and external improvements.

Development for the future:

For all of the above, the Trustees and management have continued to look for more appropriate/larger accommodation for the Charity. We are still 'bursting at the seams' and in order to provide our greatly valued service to more children and young people, and to meet their ever-changing needs, we need more suitable space in which to develop. This search has been made more difficult during the pandemic.

The Trustees have set aside Designated Reserves for this purpose (see Reserves Policy) below, but because of the reduction in reserves and have agreed to reduce this reserve to £217,220, although it is intended to increase this when possible to do so.

FINANCIAL REVIEW AND RESULTS

The financial statements show a deficit of £39,167 on 'Unrestricted Funds' against a surplus for 2020-21 of £28,515. The charity's voluntary income changed dramatically during the year. 2020-21 had been an exceptional year when a number of one-off income items contributed to the surplus. In 2021-22, the inability to operate normal fund raising activities has contributed to the reduction in several categories of income.

Government Grants including the CJRS (Furlough scheme) and Business Support grants in 2020-21 totalled £75,553 but in 2021-22 were £7,434. The Carers' Grant (£17,640 and on-costs) received from the Welsh Government was paid out to eligible staff.

Donations were down by £3,880 (22%) to £13,671, and income from trading activities down from £33k to just under £16k, (these included Insurance Claims, and other miscellaneous items).

Interest on bank deposits and bonds was £2,321 compared to £9,790 for 2020-21, due to the prior year figure including interest paid on returned historic bank charges.

We continue to be grateful for the efforts many individuals make to raise funds for the charity,

and to local companies and individuals for their support.

The contracts with the Council for the delivery of weekly Groups and the summer and half term programmes at Bradbury House, and for the STEPS programme, and other activities to support families were delivered and reported on in accordance with the Council's requirements. These contracts have enabled our regular programmes to continue in a planned way. All income from the Council has been used wholly for the delivery of services covered by the contracts. These contracts are currently in place until 30 September 2022.

The charity needs to raise about £150,000 in 2022-23 to cover its core costs, which are not recoverable from the contracts. These costs include the management and organisation of the programme and activities for fund-raising, training, the maintenance of the building and transport and all personnel, legal, health and safety, payroll and financial work.

Restricted Fund income was £334,748 (2020-21: £331,034). Expenditure from the Restricted Funds totalled £354,498 (£280,318). Restricted fund balances reduced to £103,770 (£123,520).

The Unrestricted (but including designated) Reserves at 31 March 2022 stood at £626,823 of which £347,920 were in 'liquid' forms. The corresponding figures at 31 March 2021 were £665,990 of which £390,238 were 'liquid'.

Fresh initiatives are in hand to increase the unrestricted income of the charity to enable it to continue to cover its core costs and to pursue development opportunities. A secondary financial objective is to maintain an appropriate level of reserves, and this was also achieved, though by reducing funds held as designated development funds, and transferring £32,780 from designated. The purposes for which reserves are held are explained in the 'Reserves policy' below.

FINANCIAL CONTROLS

The Finance Officer (part-time) manages the day-to-day financial affairs of the charity, and is overseen by the Charity Manager and Treasurer. The Finance Officer and Charity Manager are jointly responsible for handling petty cash and cheque transactions up to £1,000. Each payment requires two signatures. Purchases and payments in excess of this amount require the signature of a Board member. Transactions are entered into the QuickBooks accounting software on a weekly basis, and the bank accounts monitored at least weekly and formally reconciled monthly.

The Treasurer produces monthly management accounts (including forecasts for the remainder of the year) which are prepared from the accounting records within a week of each month-end and are presented to the bi-monthly meeting of the board under the Chairman, or to the intervening meetings of the Finance Committee chaired by the Treasurer. The Finance Committee is responsible for devising the annual budgets for the agreement of the Board. Periodic contract reports are also produced for Wrexham Council and for the Big Lottery Fund after each year of operation.

Draft annual accounts are prepared as part of the above procedure, and then reported in the required Final Account format prior to independent examination and approval by the board.

The reserve cash funds are invested notice deposits with the charity's bankers and Cambridge and Counties Bank, United Trust Bank and (until June 2022) Julian Hodge Bank.

INVESTMENT POWERS AND RESTRICTIONS

Pursuant to the governing document, the company shall have the power, in furtherance of the object of the charity but not otherwise, to raise funds. As part of this aim, the company seeks to maximise the interest earned on its reserves, subject to such conditions and consent as may for the time being be imposed or required by law. The charity has continued to place funds in low risk investments that are accessible in a reasonably short time so that funds are available to apply to the development of a new centre when an opportunity arises.

RESERVES POLICY

The trustees have determined a level of unrestricted reserves that is deemed appropriate to effectively meet its objects. The trustees consider that in the absence of any guaranteed long-term support from a grant making body or the Local Authority, the unrestricted current assets should be sufficient to pay the normal running costs for one year (circa £180,000). This is designed to provide some stability and ensure smooth running of the charity. Reserves are currently over this level, and are under review pending possible developments.

Reserves over and above those needed for running costs are to be held primarily for future development opportunities and it is the aim of the trustees to build up sufficient funds to provide the initial costs of a building project. In furtherance of this end, the Trustees have set aside funds in a 'designated development fund' within the general reserves of the charity.
This policy is reviewed annually in order to consider whether it remains appropriate, and in line with board level strategy.

PLANS FOR FUTURE PERIODS

The Trustees and management recognise that we are currently "bursting at the seams". In order to provide our greatly valued service to more children and young people, and to meet their ever-changing needs, we need more space in which to develop. The Trustees continue to seek contacts and to explore opportunities with a view to developing a purpose-built centre for the children and young people who attend, and to be able to expand the service to younger children for whom we cannot currently provide adequate facilities.

TRUSTEES' RESPONSIBILITIES

We are responsible for ensuring that the company operates within its objectives and meets the financial and legal requirements of the Companies Act 2006 and the Charities Act 2011.

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustee's 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 charity trustees to prepare financial statements for each year

which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period. In preparing those financial statements, the trustees are required to:

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

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

The trustees are responsible for ensuring that the company complies with laws and regulations applicable to its activities and for establishing arrangements to prevent any non-compliance with laws and regulations and to detect any that occur. This includes the maintenance and integrity of the corporate and financial information included on the charitable company's website.

The trustees are also responsible for determining whether, in respect of the year, the charity meets the conditions for exemption from an audit of the accounts set out in the Companies Act 2006 (Commencement No 6, Savings and Commencement Nos.3 and 5) (Amendment) Order 2008 (SI 2008.674).

Under the Charities Act 2006 (Charitable Companies Audit and Group Accounts Provisions) Order 2008 (SI 2008.527), in respect of the year, the availability of the exemption from an audit of the accounts causes the charity to require an Independent Examination and the trustees are responsible for appointing an Independent Examiner to make a report to them as trustees of the charity.

Independent Examiner
A resolution to appoint Bruce Roberts FCA of Bruce Roberts & Co Limited as Independent Examiner for the ensuing year will be proposed at the annual general meeting. Bruce Roberts has expressed his willingness to act in this capacity.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

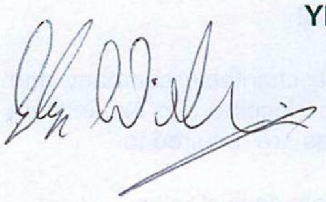
Registered office:
23 Salisbury Road
Wrexham
LL13 7AS

Signed by order of the trustees

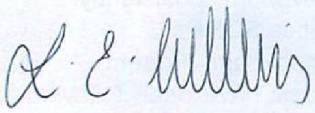
DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022



Glyn Williams
Chair of Board of Trustees



Laura Emily Williams
Company Secretary

Approved by the trustees on 2nd December 2022.

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES YEAR ENDED 31 MARCH 2022

I report on the unaudited accounts of the charitable company for the year ended 31 March 2022 set out on pages 16 to 25.

This report is made to the charity's members, as a body. My work has been undertaken so that I might state to the charity's members those matters I am required to state to them in a report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, I confirm no material matter has come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such accounting records, or
- the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006, other than any requirement that the accounts give a "true and fair" view which Is not a matter considered as part of any independent examination, or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES YEAR ENDED 31 MARCH 2022

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bruce Roberts FCA
Bruce Roberts & Co Limited
Unit 10 Edison Court,
Ellice Way,
Wrexham Technology Park,
Wrexham
LL13 7YT

6/12/22

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2022

		Unrestricted Funds	Designated Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
Income and endowments from:	Notes	£		£	£	£
Donations and legacies	4	13,671	-	220	13,891	17,530
Charitable activities	5	1,200	-	313,857	315,057	332,478
Other trading activities	6	15,975	-	1,614	17,589	33,126
Investment and interest income	7	2,321	-	8	2,329	9,810
Government Grants – Covid 19 related	4a	7,434	-	19,049	26,483	75,553
Total		40,601	-	334,748	375,349	468,497
Expenditure on:						
Raising Funds	9	14,219	-	-	14,219	18,822
Charitable activities	9	65,549	-	354,498	420,047	370,444
Total	9	79,768	-	354,498	434,266	389,266
Net income/(expenditure)		-39,167	-	-19,750	-58,917	79,231
Transfers between funds	14	32,780	-32,780	-	-	-
Other recognised gains/(losses)		-		-	-	-
Net movement in funds		-6,387	-32,780	-19,750	-58,917	79,231
Reconciliation of Funds						
Total funds brought forward		415,990	250,000	123,520	789,510	710,279
Total Funds carried Forward		409,603	217,220	103,770	730,593	789,510

The Charity has no recognised gains or losses other than the results for the year as set out above
All activities of the charity are classed as continuing

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE
COMPANY REGISTRATION NUMBER 04839002

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

YEAR ENDED 31 MARCH 2022

		2022	2021
FIXED ASSETS			
Tangible assets	11	278,903	275,662
CURRENT ASSETS			
Debtors	12	31,789	8,043
Cash at bank and in hand: Instant access/cash		154,718	243,691
'Notice' Deposits		289,266	286,959
		475,773	538,693
LIABILITIES			
Creditors			
Amounts falling due within one year	13	(24,083)	(24,845)
NET CURRENT ASSETS		451,690	513,848
TOTAL ASSETS LESS CURRENT LIABILITIES		730,593	789,510
TOTAL NET ASSET OR LIABILITIES		730,593	789,510
THE FUNDS OF THE CHARITY			
Restricted	14	103,770	123,520
Designated	15	217,220	250,000
Unrestricted	15	409,603	415,990
TOTAL CHARITY FUNDS		730,593	789,510

For the year ended 31 March 2022, the trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

(i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the members of the committee on the 2nd Dec 2022 and are signed on their behalf by:

Mr G Williams

Mr R A Fogg

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 23 Salisbury Road, Wrexham LL13 7AS.

2. Statement of compliance and basis of preparation

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity. The charity constitutes a public benefit entity as defined by FRS 102.

3. Accounting policies

Fund accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.
- Within general funds – the trustees have identified a "designated development fund" to hold funds for future developments

or

- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when fund are raised for particular restricted purposes.

Income

Income is accounted for on a receivable basis, when the charity becomes entitled to the income, it is probable it will be received and the amount can be estimated with reasonable accuracy. Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included. Income from investments when held is included when receivable, as is income from legacies.

Grants receivable

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, unless they are restricted grants for expenditure in a future accounting period as specified by the grantor, in which case the income is then deferred. Specifically in respect of Covid-19 related grants, under the accrual model, grants relating to revenue are recognised on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Expenditure

Costs of raising funds comprise the costs of those associated with attracting voluntary income, and the costs of trading or service provision for fundraising.

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including those support costs associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management and future development of the charity, together with back office costs, finance and personnel.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time spent.

Tangible fixed assets

All fixed assets are initially recorded at cost.

The charity owns the freehold of and occupies the property known as Bradbury House, which was purchased and restored using a grant from the Bradbury Foundation.

The charity treats the funds spent on Bradbury House in one of three ways:

1. funds used to maintain/renovate the building are treated as revenue expenses.
2. funds used to buy equipment for the building are treated as capital investment and written off over an appropriate period
3. funds used to improve/adapt the building will be added in full to the cost of Bradbury House.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset, or for the Leasehold Improvements over the minimum term of the lease, as follows:

Bradbury House	No depreciation - see below
Leasehold Improvements	Written off over the life of the lease
Equipment	25% straight line on original cost
Furniture	10% straight line on original cost
Minibus	12.5% Straight Line on original cost

Freehold properties are not depreciated. The trustees consider that the residual value of the building is high and its useful life so long as to make depreciation immaterial.

Going concern

There are no material uncertainties about the charity's ability to continue.

Pension costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company accounting policies.

Financial instruments

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

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
Carer Contributions (inc Summer programme)	2,350	-	2,350	525
Collection Boxes	1,522	-	1,522	84
Corporate Donations	2,883	-	2,883	8,513
Private Donations	5,561	120	5,681	5,726
Gift Aid reclaimed	1,355	100	1,455	2,682
Legacies and bequests	-	-	-	-
	13,671	220	13,891	17,530

4 a) Government Grants

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Covid 19 Grants (CJRS)	7,434	-	7,434	40,553
Carer's Bonus	-	19,049	19,049	-
Business Support Grants	-	-	-	35,000
	7,434	19,049	26,483	75,553

5. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
Carer's Grant		19,049	19,049	
Wrexham County Borough Council Playschemes/Steps	-	56,152	56,152	33,038
Wrexham County Borough Council Group work/others	-	76,075	76,075	66,196
Public Health Wales – Building a Healthier North Wales – transformation project	-	-	-	50,000
Avow and other grants	1,200	18,261	19,461	10,286
TNL Community Fund	-	163,369	163,369	172,958
	1,200	332,906	334,106	332,478

6. Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
Charges for use of rooms	-	-	-	2,000
Fundraising events	2,930	608	3,538	15,360
100 club	-	-	-	12
Market Stall/Shop	553	-	553	-
Other income	12,492	1,006	13,498	15,754
	15,975	1,614	17,589	33,126

Other income includes income from HSBC and other refunded expenses.

7. Investment Income

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Bank Bond interest receivable	-	-	-	-
Bank interest receivable	2,321	8	2,329	9,810
	2,321	8	2,329	9,810

8. Staff costs and numbers

The aggregate payroll costs were:	2022	2021
	£	£
Wages and salaries	321,133	259,988
Social security costs	13,278	9,819
Pensions contributions	6,703	6,017
	341,114	275,824

Note: Wages and salaries include elements reflected in cost allocation under items such as training and management/organisation costs.

Particulars of employees:

No employee received emoluments of over £60,000 in the year

The average number of staff employed by the charity during the financial year amounted to:

	2022	2021
Numbers of :	No	No
Session workers	21	21
Cleaners	2	2
Management and administration staff	5	5
Dynamic Future Co-ordinator and Project Workers	5	5
	33	33

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in the trustees report. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts

9. Charitable Activities Expenditure

Costs reflect the amounts spent on the main resource expenditure headings – Charitable expenditure and raising funds. Costs are allocated across those headings using various allocation methods such as Staff time spent, direct expenditure and usage of the facilities or services provided. It should be noted that under this basis some items including training and management costs include elements of staff salary.

The amount of management and staff time spent on each aspect of the service: activities (service delivery), fund-raising and governance, is reviewed to reflect as accurately as possible the amount of time spent on each activity. Governance costs include those incurred on legal and financial advice, servicing the trustees' meetings and those associated with development and statutory requirements. The trustees believe that this reflects the intent of the SORP (Statement of Recommended Practice).

The total resources expended on each activity were:

	2022	2021
	£	£
Raising funds	14,219	18,822
Charitable expenditure	420,047	370,444
Per SOFA	434,266	389,266

Broken down in more detail the resources were spent as follows:

Expenditure on raising funds

	2022	2021
	£	£
Staff costs (staff time)	13,621	14,222
Other costs (direct)	598	4,600
Per SOFA	14,219	18,822

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

Charitable activities expenditure

	Basis of allocation	Dynamic service provision inc Bradbury House and minibuses	Other restricted funds (R)	WCBC Groups (R)	Playschemes, STEPS and other Familles First (R)	TNL Community Fund project People and Places (R)	Other TNL funded projects (R)	Total 2022	Total 2021
Costs directly allocated to charitable activities									
Staff costs	DA/ST	30,771	19,049	71,651	43,218	124,442	5,634	294,765	229,982
Travel and Minibus costs	Direct	53	-	103	-	2,099	-	2,255	2,657
Other programme costs	DA/ST	1,188	1,967	493	5,205	1,688	-	10,541	12,389
Training costs	DA/ST	3,070	-	954	5,965	3,404	-	13,393	388
Staff Costs	ST	202	-	-	-	-	-	202	432
Property Costs	DA/ST	15,650	6,188	1,200	1,250	25,586	845	50,719	98,231
Organisation costs	DA/ST	1,406	-	5,085	2,259	19,268	422	28,440	11,902
Depreciation	Usage	1,080	-	-	-	-	-	1,080	525
Office & Governance costs	DA/ST	12,129	-	3,918	2,142	463	-	18,652	13,938
Total resources expended		79,768	27,204	83,404	60,039	176,950	6,901	420,047	370,444

(R) represents restricted funds – total restricted funds being £335,449 (note 14)

Key:
DA Direct and apportioned
ST Staff time

Office and governance costs further analysed

	Basis of allocation	2022 £	2021 £
Staff Costs	Staff time	8,306	8,744
Office Administration & similar costs	Usage	5,828	709
Accountancy & Independent Examination	Direct	3,072	3,072
Legal and Professional	Usage	1,354	1,354
Bank charges/interest	Transactions	92	60
Total expended		18,652	13,939

10. Net movement in funds

These are stated after charging:	2022	2021
	£	£
Depreciation	1,080	525
Independent Examiner's and accountancy fees including VAT	3,072	3,072

11. Tangible Fixed Assets

	Land and buildings - Freehold	Land and buildings – Leasehold	Furniture & Equipment inc minibus.	Total
	£	£	£	£
COST				
At 1 April 2021	275,000	49,452	53,929	378,381
Additions	-	-	4,321	4,321
Disposals	-	-	-	-
At 31 March 2022	275,000	49,452	58,250	382,702
DEPRECIATION				
At 1 April 2021	-	49,452	53,267	102,719
Charge for the year	-	-	1,080	1,080
On Disposals	-	-	-	-
At 31 March 2022	-	49,452	54,347	103,799
NET BOOK VALUE				
At 31 March 2022	275,000	-	3,903	278,903
At 31 March 2021	275,000	-	662	275,662

12. Debtors and Stock

	2022	2021
	£	£
Prepayments and accrued income	3,601	8,043
Other Debtors	28,188	-
	31,789	8,043

13. Creditors: Amounts falling due within one year

	2022	2021
	£	£
PAYE	3,918	2,783
Deferred income	5,973	9,071
Other creditors including accruals	14,192	12,989
	24,083	24,843

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

14. Movements in restricted funds

	Balance at 31 Mar 2021 £	Movement in resources: Incoming	Transfers between funds	Outgoing	Balance at 31 Mar 2022 £
Groups, Playschemes, Families First Slippage & STEPS Contracts	16,220	133,233	-	143,443	6,010
Big Lottery Fund: Bright New Future	13,245	-	-	6,901	6,344
TNL Community Fund (P&P)	90,603	164,185	-	176,950	77,838
Chairman's Fund	301	-	-	-	301
Carer's Grant		19,049		19,049	-
AVOW & Other	3,151	18,281	-	8,155	13,277
TOTALS	123,520	334,748	--	354,498	103,770

15. Analysis of net assets (between restricted and unrestricted funds)

	Tangible fixed assets £	Investments £	Other net assets £	Total 2022 £	Total 2021 £
Restricted funds	-	-	103,770	103,770	123,520
Designated funds	-	-	217,220	217,220	250,000
Unrestricted funds	278,903	-	130,700	409,603	415,990
	278,903	-	451,690	730,593	789,510

16. Trustees' Emoluments and related party transactions

The trustees' emoluments were:

	2022 £	2021 £
Remuneration as trustees	–	–

No remuneration was paid to any member of the Board of Trustees during the year for services rendered as a board member. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021 – Nil)

17. Company limited by guarantee

The charity is a company limited by guarantee and has no share capital.

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES

England & Wales - Charity number 1102954

Accounts

COMPANY REGISTRATION NUMBER 04839002

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES

COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES
AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED
31 MARCH 2021

Charity Number 1102954

BRUCE ROBERTS & CO LIMITED
Chartered Accountants and Business Advisers
Unit 10 Edison Court, Ellice Way
Wrexham Technology Park,
Wrexham LL13 7YT

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

CONTENTS **PAGE**

Members of the board and professional advisers	**1**
Trustees' annual report	**2 to 13**
Independent Examiner's report	**14 to 15**
Statement of financial activities	**16**
Statement of financial position	**17**
Notes to the financial statements	**18 to 25**

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The Board of Trustees	Dr Graham John Arthurs Helen Susanne Edwards Simon James Evans Richard Alan Fogg Matthew Linton Gregory Melanie Elizabeth Hooper Dr Douglas Jones *(Resigned 30/11/2020/ Co-opted February 2021)* Dr Christine Moore Rhian Helen Pritchard Claire Elizabeth Williams *(Resigned 30/11/2020)* Glyn Williams
Company Secretary	Laura Emily Williams
Registered Office	23 Salisbury Road Wrexham LL13 7AS
Company Number	04839002
Charity Number	1102954
Independent Examiner	Bruce Roberts FCA Bruce Roberts & Co Limited Chartered Accountants and Business Advisers Unit 10 Edison Court, Ellice Way, Wrexham Technology Park, Wrexham LL13 7YT

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

The trustees, who are also Directors for the purposes of the Companies Act, have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2021.

INTRODUCTION

Dynamic Centre for Children and Young People with Disabilities, a charity and company limited by guarantee, started operating in April 2004 when all of the assets of Dynamic, an existing charity were donated to the new company. The objective of the company is the support of children, young people with special needs and their carers.

Dynamic's programmes and activities have continued to operate at full capacity, achieving its targets and objectives, with new referrals being welcomed into the groups as soon as space becomes available. However, a waiting list has operated during the year and continues to do so.

LEGAL STATUS

The organisation is a charitable company limited by guarantee, incorporated on 21st July 2003 and registered as a charity on 31st March 2004. The company was established under a Memorandum and Articles of Association. The liability of each member in the event of winding up shall be restricted to £10.

RECRUITMENT AND APPOINTMENT TO THE BOARD OF TRUSTEES

Under the requirements of the Articles of Association, unless otherwise determined by ordinary resolution, the number of directors and thus trustees shall not be less than three but is not subject to a maximum number. Trustees are subject to retirement by rotation according to the terms dictated by the Articles. If a trustee is willing to be re-appointed, and no alternative has been put forward, the trustee is deemed to be re-appointed unless the meeting decides not to fill the vacancy or unless a resolution to re-appoint the trustee is lost.

Recruitment is normally achieved via the media of advertising, word of mouth and local volunteer bureau or other national agencies such as REACH. Recruitment of new trustees is prompted by the retirement or removal of existing trustees, or the perceived need to strengthen the board in particular areas of experience. Proposed trustees must be recommended by the existing trustees, and appropriate notice must have been given (clause 32 of the articles). Trustees must be 18 years of age or above. Trustees may retire or be removed subject to the conditions of clause 38 of the Articles.

TRUSTEE INDUCTION AND TRAINING

Upon appointment to the board, each new trustee is provided with an induction, information and training file which includes information on their responsibilities as a trustee and director of the Company. Each new trustee is expected to familiarise themselves with this information and the aims and objectives of the charity, and seek guidance on areas with which they require additional advice or clarification. Trustees are encouraged to take advantage of training via AVOW (Association of Voluntary Organisations in Wrexham) and the WCVA.

The trustees are advised of new guidance from the Charity Commission and other sources.

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

RISK MANAGEMENT

The trustees have established a risk examination policy which looks at the major strategic, business and operational risks which the charity faces and ensure that systems have been established to mitigate the charity's exposure to the major risks. The trustees undertake to regularly consider the major risks applicable to the charity and review during the year if deemed necessary. They also undertake to decide how to respond to the risks in order to mitigate the effect of such risks. Internal control risks (including the risk of fraud) have been minimised by the rigorous adherence to the financial control measures in place. The trustees are satisfied with the current procedures in place. During the year no incident involving Health and Safety has occurred that required reporting to a statutory agency.

ORGANISATION

Dynamic Centre for Children and Young People with Disabilities is governed by a Committee of trustees, who are appointed under the terms of the Articles of Association. The trustees who served on the committee are as follows:

Dr Graham John Arthurs
Helen Susanne Edwards
Simon James Evans
Richard Alan Fogg
Matthew Linton Gregory
Dr Douglas Jones (Resigned 30/11/2020/ Co-opted February 2021)
Melanie Elizabeth Hooper
Claire Elizabeth Williams (Resigned 30/11/2020)
Dr Christine Moore
Rhian Helen Pritchard
Glyn Williams

The Chair and the Honorary Treasurer are drawn from the committee. They are appointed under the terms of the Articles of Association and are not subject to retirement by rotation.

The nominated Officers who served in the year were as follows:

Chair:	Glyn Williams
Honorary Treasurer:	Richard Alan Fogg

Day-to-day management is provided by a full-time charity manager, who is designated Company Secretary and a Deputy Manager along with a dedicated staff team.

The staff employed in the year were:

Laura Williams	Charity Manager
Amy Lynch	Deputy Charity Manager
Pam Snellgrove	Finance Officer *(Retired 7 August 2020)*
Sian Williams	Finance Officer *(Appointed 7 August 2020)*
Bethan Griffiths	Volunteering and Development Officer
Marie Gibson	Administration Assistant
Yvonne Jones	Charity Shop Organiser

The staff employed for the Lottery funded 'Dynamic Futures' project were:

Clare Barnes	Project Coordinator
Paul Clifton	Youth Development Project Worker
Saul Darlington	Outdoor and Recreation Project Worker

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

Samuel Jones	Youth Development Project Worker
Jade Luff	Emotional and Wellbeing Project Worker

OBJECTIVES OF DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES

The charity's objects are the relief and support of ill or disabled children by the provision of educational, recreational and leisure time activities in order that they may develop to their full potential, that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved, and to provide support to the families of such children and young people.

PUBLIC BENEFIT

The Trustees have reviewed the requirement to provide public benefit and are satisfied that the activities of the charity as described within the report are wholly focussed to provide benefit to the children and young people and their families that it aims to serve, thereby complying with the duty in section 4 of the Charities Act 2006 to have regard to the guidance provided by the Charity Commission.

REVIEW OF DEVELOPMENTS, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

The primary focus of the charity continues to be the programme of term-time after-school clubs and weekend and holiday activities for children and young people and the respite that is afforded their families.

This year the charity has had to be 'Dynamically Different' as a result of the COVID-19 pandemic. Face-to-face services continued to pause in April 2020 in line with national guidance but the need for the services intensified during lockdown so Dynamic adapted and delivered a menu of services that were approved by funders. The decision was taken at the beginning of the pandemic lockdown, to furlough our sessional and charity shop staff. Staff have been able to use the provision within the CJRS scheme to work when required, and we are pleased to say that throughout the financial year, all sessional staff were retained.

Dynamic delivered a range of virtual afterschool groups via Zoom, complimenting these with activity packs that were delivered by the staff team to ensure families had the resources that they needed to participate and have fun.

The Dynamic Futures project moved all of its face-to-face support to virtual delivery and were highlighted as an example of best practice by the National Lottery during the pandemic and featured in their blog and national publication.

A section of the website was dedicated to families that had a weekly downloadable selection of activities sectioned by ability, age and interest, that included the staff team singing, signing and reading stories, along with puzzles, colouring, family quizzes and everyday-experiments to try. The activities linked to the 5 ways to wellbeing that is promoted by the NHS focusing on good physical, mental health and wellbeing.

The charity also used its social media platforms to help reach and support as many families as possible utilising the ethos of the STEPS programme. This was very well received with the charity seeing more engagement with social media posts than in previous years.

The charity also benefited from donations from local companies to create 'food boost packs' and these along with parcels from the local food bank were delivered by staff to families who needed additional support whilst they were shielding due to the vulnerability of members of their family or if they needed some additional support as they were unable to work and were in financial difficulties. Children and young people across the charity also received picnic and activity packs in the summer thanks to a £500 grant from the Asda Foundation.

The charity was able to welcome back children and young people and staff for Dynamically Different 'bubbled' holiday support sessions for the children and young people whose disability or medical needs meant that the family's need for respite was high, and this service was well attended and well received.

All Dynamic services needed an investment in PPE resources to allow for safe face-to-face practices and this was made possible by a grant of £1,950 from the Moondance Foundation.

Despite the challenges of the pandemic, the charity continued to meet and exceed its targets and objectives as required by our funders and partners. Our upmost priority has been the children, young people and the families and we conducted a survey in 2021 with a 96.3% return rate across all families who access support to ensure we were developing and delivering services that were needed by families and these are some of the comments:

'*I would just like to say thank you or all your continued support throughout all lockdowns, The food parcels really help! We would just like this nightmare to be over and to get back to our normal lives as I think everyone would. We as a family appreciate all that you do.*'

'*You are all amazing!!! You always know what we all need, even though I can't find the words to tell you. Thanks for listening, you are all always at the end of the phone'*

'*Thank you for everything, as always you go above and beyond for our family. The contact we have received has been excellent. Being in regular contact with you has really helped us all, just knowing someone is there who we can speak to has really helped. Thank you.*'

These comments demonstrate that Dynamic have continued with a whole family ethos and approach to help build resilience and support within a family unit and we have been grateful to our funders for giving us the flexibility to bend our funding to best meet the needs of the families.

Support was also extended to families on the Dynamic waiting list through a generous grant of £4,136 from an Early Help Transformation Grant administered by FLVC. Families received family activity and resource packs along with 'check in and chat' support from the Dynamic staff team.

The COVID Pandemic restricted our ability as a charity to fundraise, but we were fortunate to continue to enjoy support from individuals, families, the local community and businesses along with new social media fundraising campaigns as evidenced by:

- Lars Hughes raised £5,152 in a social media campaign inspired due to the break-ins and thefts that Dynamic faced during the pandemic
- Gethin Plant's amazing 'Marathon in a Month' raising £1,706
- Helen Edwards raised £915 in an online raffle
- A virtual from 'Stage to Sofa' performance by Shea Ferron and guests who raised £223
- Bobby's Heroes who raised £473 through a series of fitness challenges including push ups, sit ups, marathons and ultra-marathons
- Monopoly Buy Sell and Rent Team's 555km Virtual Challenge of Wrexham to Land's End raising £2,188
- North Wales Masonic Benevolent Association and the Masonic Charitable Foundation along with Valle Crucis, Bromfield and Wynnstay Masonic lodges who combined donated a total of £2,200
- Mia Dawkins' 5.4 mile scooter ride raising £444
- A resident raffle in Bramblewood Close raising £72
- The Barker families' Sober October raising £340
- The Sir Donald and Lady Edna Wilson Trust donated £1,000 increasing their usual kind and generous donation in light of the difficulties due to the pandemic.
- Other significant donors include Mr W L Evans, the late Mr G Birch, Kellogg's, Erddig Rotary, Wrexham Unison Retired members, Wrexham Food Festival, TK Maxx and Homesense Foundation, Inner Wheel Club of Erddig, Llangollen Operatic Society, Holy Trinity Gwersyllt Fellowship and Marchwiel Community Council.
- Other significant donations have also been made to the charity by private donors and families who have made considerable donations made in memory of a loved one.

In addition to the above, the charity also benefitted from the Governments Business Support Grants at the start of the financial year (£35,000 in total). We have maintained and developed essential communication links throughout the pandemic, and if anything, it is true to say that it has strengthened our working relationships with funders and commissioners along with colleagues in statutory support services including Wrexham County Borough Council's Disability Service, Families First Team and the Family Information Service as we were all working together to ensure the best for the families we support.

It also has resulted in renewed and new friendships within the Third sector as we have shared ideas, resources and support amongst each other when things have been difficult, and we have benefitted from being part of AVOW – Wrexham's County Voluntary Council and WCVA for national guidance and support.

Regarding future developments: We continue to look for a suitable site to expand into.

Monitoring and evaluation of Dynamic Groups :

During the year it was more difficult to monitor against our contract objectives as we were delivering services in a way that we had never delivered before, therefore we increased individual consultation with children, young people and their families along with several consultations and questionnaires to ensure we were meeting needs. These consultations had unprecedented high response rates and therefore we were confident we had an accurate picture of the circumstances for our families.

The situation was continually changing along with guidance and legislation and therefore it was hard to plan for what was needed but informed by our regular consultation, it enabled us as a charity to be responsive, target support and wherever possible be proactive. Our consultation findings was regularly fed back to our funders and commissioners and we benefitted from their advice, guidance and support. Their flexibility and trust allowed us to tailor support families most in need whilst maintaining a universal service provision for all of the children, young people and their families.

Local participation:

The local participation picture has been more difficult this year due to local restrictions, but the charity has promoted regular consultation events through Family Information Service and the Senedd yr Ifanc to ensure children and young people have a say on issues that affect them.

Lottery Funded 'Dynamic Futures' Project:

Dynamic have continued to deliver the **Dynamic Futures Project** to support young people aged 15 - 25 years with a disability support to navigate the difficult transition from children to adult services.

The project officially started two months prior to the national lockdown so it is commendable that they not only developed a new service during the pandemic, but young people achieved their outcomes.

The project continued to go from strength to strength when face-to-face services recommenced and evolved based on the needs of the young people. Dynamic are working to ensure that this project can be sustainable.

Consultation:

Dynamic are regularly asked to contribute to local authority, Welsh Government and national consultations, and children, young people and parents/carers are supported with this and regularly contribute.

Regular consultation and weekly conversation with the young people enables them to express their views, likes and dislikes and wishes to the staff, as well as more targeted information gathering done for specific purposes. The programme of activities is then adapted ensuring that their likes and requests are taken into account. This year, more emphasis has been on consultation about what they would like when face-to-face services could restart, and a number of new activities have been initiated by the requests of the children and young people.

The level of disability is rising and the challenges facing children and young people is changing, therefore it is vital we are flexible and responsive to ensure the service meets the current and changing needs into the future.

Partnerships:

We continue to work closely with **Wrexham County Borough Council Children's Services,** the **Disability Services**, the **Family First team**, **Health Services** and other Third sector organisations to provide the best service we can to children and young people with disabilities and their families. Dynamic has held a seats on the voluntary sector seat on the **Local Authority Workforce Development Group, Transition Operational Group (TOG), Disability Integrated Services Coordination Group,** the **Families First Outcome Groups (Wrexham), Disability Respite Panel** and the **North East Wales Wellbeing forum.**

Dynamic has representation on a variety of forums working with children and young people and disability within the Third and statutory sectors, and attends appropriate conferences, consultations and information days.

Bradbury House provided office accommodation to **Epilepsy Wales** with them moving to pastures new in March 2021.

National Level Participation:

Dynamic attends appropriate conferences and meetings organised on a National level.

Welsh Assembly Government:

Dynamic has kept up to date with Welsh legislation via AVOW, WCVA and Welsh Government publications.

Volunteers:

Due to the pandemic and the vulnerabilities of our volunteers, Dynamic were unable to call upon their team of dedicated volunteers who give of their time and skills to support the Charity.

Dynamic have continued to keep-in-touch throughout the pandemic with all volunteers and the charity looks forward to welcoming them back when it is safe for them to do so.

Trustees:

The Board of Trustees met regularly virtually throughout the year for full board meetings and in small groups or virtually for sub-committees.

The Trustees have worked hard with the Charity Manager and the staff and volunteer team to ensure that the needs of those we serve are met not just by our current services but are also paramount in the future plans.

Dynamic has continued to search for the plot or building that will enable the charity to work, develop and grow from a more suitable premises.

Staff:

In addition to the staff team, Dynamic employs around 28 sessional support workers.

Fundraising:

Many people work together in support of Dynamic. Individuals, families, social media fundraising campaigns, the local community and businesses have still fundraised independently for our cause, for which we are very grateful.

Bradbury House is a grade II listed building, which we have restored and carefully adapted for use by children and young people with disabilities. The house is well loved and well used by our children and young people. The gardens, including sensory and play areas are always an attraction.

The pause in face-to-face services allowed for the on-site construction of a wet-room at Bradbury funded through a £50,000 grant from Betsi Cadwaladr University Health Board and supported by Wrexham County Borough Council. The trustees also invested in an upgrade to the hot water and heating system.

The charity also benefitted from £1,000 from MoneySupermarket to enhance outdoor space to allow for safe activities for children and young people over the summer period when the safest option was to be outdoors.

Development for the future:

For all of the above, the Trustees and management have continued to look for more appropriate/larger accommodation for the Charity. We are still 'bursting at the seams' and in order to provide our greatly valued service to more children and young people, and to meet their ever-changing needs, we need more suitable space in which to develop. This search has been made more difficult during the pandemic.

The Trustees have set aside Designated Reserves for this purpose (see Reserves Policy) below, and have agreed to maintain this Reserve at £250,000, although it is intended to increase this as appropriate.

Coronavirus

The pandemic has forced the charity to work in a 'Dynamically Different' way to ensure that services could continue. Some of the changes have been welcomed and it has given staff time to reorganise groups moving away from strict age bands and focus more on ability, interests and friendships.

The Charity has had access to additional Business Support Grants, and support through the Job Retention Scheme to furlough staff, and by re-organising the way that our contracted services are delivered have continued to receive funding for those services.

Our Fundraising activity including our charity shop has been severely curtailed, but the charity enjoyed strong community support in the first half of 2020/21 and this and Government Business Support Grants enabled us to end the year in surplus. Many of our volunteers were required to shield themselves or their dependants and so we have not been able to draw on their time, however, the way that services are being delivered has not required the use of volunteers.

Dynamic was also sadly targeted with a series of break-ins and thefts during the time when staff were required to work from home despite regular daily safety checks of the building. However, this misfortune saw the charity receive so much encouragement from supporters, a social media Just Giving Campaign raised £5,152 to help raise morale. It also saw lots of individual fundraising efforts from our trustees, families and staff including Bobby's Heroes fitness challenges, Mia's Scooter challenge, Gethin's marathon and Monopoly's virtual marathons.

FINANCIAL REVIEW AND RESULTS

The financial statements show a surplus of £28,515 on 'Unrestricted Funds' against a surplus for 2019-20 of £3,625. The charity's voluntary income changed dramatically during the year.

Bradbury House was subject to break-ins in May 2020, and the loss of much outdoor and specialist equipment. Our insurers were very helpful, and re-imbursed the charity on a loss incurred basis. The publicity produced a generous response from the public and corporate sectors.
Quite separately, our bankers re-imbursed historic bank charges having finally recognised us as a 'Community Account'.

We continue to be grateful for the efforts many individuals make to raise funds for the charity, and to local companies and individuals for their support.

The contracts with the Council for the delivery of weekly Groups and the summer programme at Bradbury House, for Playschemes and for the STEPS programme were delivered and reported on in accordance with the Council's requirements. These contracts have enabled our core programme to continue in a planned way. All income from the Council has been used wholly for the delivery of services covered by the contracts. These contracts are currently in place until 31 March 2022.

The charity needs to raise about £105,000 annually to cover its core costs, which are not recoverable from the contracts. These costs include the management and organisation of the programme and activities for fund-raising, training, the maintenance of the building and transport and all personnel, legal, health and safety and payroll and financial work.

Interest on bank deposits and bonds increased to £9,790 compared to £5,077 for 2019-20, due to interest being paid on the returned historic bank charges.

Restricted Fund income was £331,034 (2019-20: £260,986). Restricted Fund expenditure was £280,318 (£274,485). Restricted fund balances increased to £123,520 (£72,804).

The Unrestricted (but including designated) Reserves at 31 March 2021 stood at £665,990 of

which £390,238 were in 'liquid' forms. The corresponding figures at 31 March 2020 were £637,475 of which £361,288 were 'liquid'.

New fund raising opportunities are being pursued partly in conjunction with developing plans for a new building, which we are confident will enable the funding objective to continue to be met. The secondary financial objective is to maintain an appropriate level of reserves, and this was also achieved. The purposes for which reserves are held are explained in the 'Reserves policy' below.

FINANCIAL CONTROLS

The Finance Officer (part-time) manages the day-to-day financial affairs of the charity, and is overseen by the Charity Manager and Treasurer. The Finance Officer and Charity Manager are jointly responsible for handling petty cash and cheque transactions up to £1,000. Each payment requires two signatures. Purchases and payments in excess of this amount require the signature of a Board member. Transactions are entered into the Quickbooks accounting software on a weekly basis, and the bank accounts monitored at least weekly and formally reconciled monthly.

The Treasurer produces monthly management accounts (including forecasts for the remainder of the year) which are prepared from the accounting records within a week of each month-end and are presented to the bi-monthly meeting of the board under the Chairman, or to the intervening meetings of the Finance Committee chaired by the Treasurer. The Finance Committee is responsible for devising the annual budgets for the agreement of the Board. Periodic contract reports are also produced for Wrexham Council, and for the Big Lottery Fund after each year of operation.

Draft annual accounts are prepared as part of the above procedure, and then reported in the required Final Account format prior to independent examination and approval by the board.

The reserve cash funds are invested notice deposits with the charity's bankers and Cambridge and Counties Bank, United Trust Bank and Julian Hodge Bank.

INVESTMENT POWERS AND RESTRICTIONS

Pursuant to the governing document, the company shall have the power, in furtherance of the object of the charity but not otherwise, to raise funds. As part of this aim, the company seeks to maximise the interest earned on its reserves, subject to such conditions and consent as may for the time being be imposed or required by law. The charity has continued to place funds in low risk investments that are accessible in a reasonably short time so that funds are available to apply to the development of a new centre when an opportunity arises.

RESERVES POLICY

The trustees have determined a level of unrestricted reserves that is deemed appropriate to effectively meet its objects. The trustees consider that in the absence of any guaranteed long-term support from a grant making body or the Local Authority, the unrestricted current assets should be sufficient to pay the normal running costs for one year (circa £180,000).

This is designed to provide some stability and ensure smooth running of the charity. Reserves are currently over this level, and are under review pending possible developments.

Reserves over and above those needed for running costs are to be held primarily for future development opportunities and it is the aim of the trustees to build up sufficient funds to provide the initial costs of a building project. In furtherance of this end, the Trustees have set aside funds in a 'designated development fund' within the general reserves of the charity.
This policy is reviewed annually in order to consider whether it remains appropriate, and in line with board level strategy.

PLANS FOR FUTURE PERIODS

The Trustees and management recognise that we are currently "bursting at the seams". In order to provide our greatly valued service to more children and young people, and to meet their ever-changing needs, we need more space in which to develop. The Trustees continue to seek contacts and to explore opportunities with a view to developing a purpose built centre for the children and young people who attend, and to be able to expand the service to younger children for whom we cannot currently provide adequate facilities.

TRUSTEES' RESPONSIBILITIES

We are responsible for ensuring that the company operates within its objectives and meets the financial and legal requirements of the Companies Act 2006 and the Charities Act 2011.

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustee's 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period. In preparing those financial statements, the trustees are required to:

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

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

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

The trustees are responsible for ensuring that the company complies with laws and regulations applicable to its activities and for establishing arrangements to prevent any non-compliance with laws and regulations and to detect any that occur. This includes the maintenance and integrity of the corporate and financial information included on the charitable company's website.

The trustees are also responsible for determining whether, in respect of the year, the charity meets the conditions for exemption from an audit of the accounts set out in the Companies Act 2006 (Commencement No 6, Savings and Commencement Nos.3 and 5) (Amendment) Order 2008 (SI 2008.674).

Under the Charities Act 2006 (Charitable Companies Audit and Group Accounts Provisions) Order 2008 (SI 2008.527), in respect of the year, the availability of the exemption from an audit of the accounts causes the charity to require an Independent Examination and the trustees are responsible for appointing an Independent Examiner to make a report to them as trustees of the charity.

Independent Examiner
A resolution to appoint Bruce Roberts FCA of Bruce Roberts & Co Limited as Independent Examiner for the ensuing year will be proposed at the annual general meeting. Bruce Roberts has expressed his willingness to act in this capacity.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Registered office:
23 Salisbury Road
Wrexham

LL13 7AS

Signed by order of the trustees

Glyn Williams

Glyn Williams
Chair of Board of Trustees

L. E Williams

Laura Emily Williams
Company Secretary

Approved by the trustees on ...**30 November 2021..**

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES YEAR ENDED 31 MARCH 2021

I report on the unaudited accounts of the charitable company for the year ended 31 March 2021 set out on pages 16 to 25.

This report is made to the charity's members, as a body. My work has been undertaken so that I might state to the charity's members those matters I am required to state to them in a report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES YEAR ENDED 31 MARCH 2021

Independent examiner's statement

In connection with my examination, I confirm no material matter has come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such accounting records, or
- the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006, other than any requirement that the accounts give a "true and fair" view which Is not a matter considered as part of any independent examination, or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bruce Roberts

Bruce Roberts FCA
Bruce Roberts & Co Limited
Unit 10 Edison Court,
Ellice Way,
Wrexham Technology Park,
Wrexham
LL13 7YT

30 / Nov / 2021

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2021

					2021	2020
		Unrestricted Funds	**Designated Funds**	**Restricted Funds**	**Total Funds**	**Total Funds**
Income and endowments from:	**Notes**	**£**		**£**	**£**	**£**
Donations and legacies	**4**	**17,530**	**-**	**-**	**17,530**	**21,469**
Charitable activities	**5**	**1,500**	**-**	**330,978**	**332,478**	**267,531**
Other trading activities	**6**	**33,090**	**-**	**36**	**33,126**	**44,949**
Investment and interest income	**7**	**9,790**	**-**	**20**	**9,810**	**5,077**
Government Grants – Covid 19	**6**	**75,553**	**-**	**-**	**75,553**	**2,472**
Total		**137,463**	**-**	**331,034**	**468,497**	**341,498**
Expenditure on:						
Raising Funds	**9**	**18,365**	**-**	**457**	**18,822**	**16,848**
Charitable activities	**9**	**90,583**	**-**	**279,861**	**370,444**	**334,524**
Total	**9**	**108,948**	**-**	**280,318**	**389,266**	**351,372**
Net income/(expenditure)		**28,515**	**-**	**50,716**	**79,231**	**(9,874)**
Transfers between funds	**14**	**-**	**-**	**-**	**-**	**-**
Other recognised gains/(losses)		**-**		**-**	**-**	**-**
Net movement in funds		**28,515**		**50,716**	**79,231**	**(9,874)**
Reconciliation of Funds						
Total funds brought forward		**387,475**	**250,000**	**72,804**	**710,279**	**720,153**
Total Funds carried Forward		**415,990**	**250,000**	**123,520**	**789,510**	**710,279**

The Charity has no recognised gains or losses other than the results for the year as set out above
All activities of the charity are classed as continuing

The notes on pages 18 to 25 form part of these financial statements.

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

COMPANY REGISTRATION NUMBER 04839002

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

YEAR ENDED 31 MARCH 2021

		2021	2020
FIXED ASSETS			
Tangible assets	**11**	**275,662**	**276,187**
CURRENT ASSETS			
Debtors	**12**	**8,043**	**15,509**
Cash at bank and in hand: Instant access/cash		**243,691**	**111,479**
'Notice' Deposits		**286,959**	**332,685**
		538,693	**459,673**
LIABILITIES			
Creditors			
Amounts falling due within one year	**13**	**(24,845)**	**(25,581)**
NET CURRENT ASSETS		**513,848**	**434,092**
TOTAL ASSETS LESS CURRENT LIABILITIES		**789,510**	**710,279**
TOTAL NET ASSET OR LIABILITIES		**789,510**	**710,279**
THE FUNDS OF THE CHARITY			
Restricted	**14**	**123,520**	**72,804**
Designated	**15**	**250,000**	**250,000**
Unrestricted	**15**	**415,990**	**387,475**
TOTAL CHARITY FUNDS		**789,510**	**710,279**

For the year ended 31 March 2021, the trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

(i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the members of the committee on the **30 / 11 /2021** and are signed on their behalf by:

Mr G Williams Glyn Williams Mr R A Fogg RAFogg

The notes on pages 18 to 25 form part of these financial statements.

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1. General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 23 Salisbury Road, Wrexham LL13 7AS.

2. Statement of compliance and basis of preparation

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity. The charity constitutes a public benefit entity as defined by FRS 102.

3. Accounting policies

Fund accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.
- Within general funds – the trustees have identified a “designated development fund” to hold funds for future developments

or

- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when fund are raised for particular restricted purposes.

Income

Income is accounted for on a receivable basis, when the charity becomes entitled to the income, it is probable it will be received and the amount can be estimated with reasonable accuracy. Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included. Income from investments when held is included when receivable, as is income from legacies.

Grants receivable

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, unless they are restricted grants for expenditure in a future accounting period as specified by the grantor, in which case the income is then deferred. Specifically in respect of Covid-19 related grants, under the accrual model, grants relating to revenue are recognised on a systematic basis over the periods in which the charity recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Expenditure

Costs of raising funds comprise the costs of those associated with attracting voluntary income, and the costs of trading or service provision for fundraising.

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including those support costs associated with the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management and future development of the charity, together with back office costs, finance and personnel.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. time spent.

Tangible fixed assets

All fixed assets are initially recorded at cost.

The charity owns the freehold of and occupies the property known as Bradbury House, which was purchased and restored using a grant from the Bradbury Foundation.

The charity treats the funds spent on Bradbury House in one of three ways:

1. funds used to maintain/renovate the building are treated as revenue expenses.
2. funds used to buy equipment for the building are treated as capital investment and written off over an appropriate period
3. funds used to improve/adapt the building will be added in full to the cost of Bradbury House.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset, or for the Leasehold Improvements over the minimum term of the lease, as follows:

Bradbury House	No depreciation - see below
Leasehold Improvements	Written off over the life of the lease
Equipment	25% straight line on original cost
Furniture	10% straight line on original cost
Minibus	12.5% Straight Line on original cost

Freehold properties are not depreciated. The trustees consider that the residual value of the building is high and its useful life so long as to make depreciation immaterial.

Going concern

There are no material uncertainties about the charity's ability to continue.

Pension costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company accounting policies.

Financial instruments

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

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Carer Contributions (inc Summer programme)	**525**	-	**525**	**7,728**
Collection Boxes	**84**	-	**84**	**501**
Corporate Donations	**8,513**	-	**8,513**	**3,785**
Private Donations	**5,726**	-	**5,726**	**6,360**
Gift Aid reclaimed	**2,682**	-	**2,682**	**3,095**
Legacies and bequests	**-**	-	**-**	**-**
	17,530	**-**	**17,530**	**21,469**

5. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Wrexham County Borough Council Playschemes/Steps	**-**	**33,038**	**33,038**	**33,038**
Wrexham County Borough Council Group work/others	**-**	**66,196**	**66,196**	**64,864**
Public Health Wales – Building a Healthier North Wales – transformation project	**-**	**50,000**	**50,000**	**-**
Avow and other grants	**1,500**	**8,786**	**10,286**	**6,645**
TNL Community Fund	**-**	**172,958**	**172,958**	**83,500**
Big Lottery Fund “bright new future”	**-**	**-**	**-**	**79,484**

	1,500	**330,978**	**332,478**	**267,351**

6. Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Charges for use of rooms	**2,000**	**-**	**2,000**	**3,600**
Fundraising events	**15,360**	**-**	**15,360**	**16,149**
100 club	**12**	**-**	**12**	**659**
Market Stall/Shop	**-**	**-**	**-**	**20,487**
Other income	**15,718**	**36**	**15,718**	**4,054**
	33,090	**36**	**33,126**	**44,949**

Other income includes income from insurance claims and refunded expenses.

Government Grants – Covid 19

In the year the charity was in receipt of Government Grant assistance in relation to the Covid-19 Job Retention Scheme amounting to £40,553, as well as an additional £35,000 Covid related support grants.

7. Investment Income

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	**£**	**£**	£
Bank Bond interest receivable	**-**	**-**	**-**	-
Bank interest receivable	**9,790**	**20**	**9,810**	5,077
	9,790	**20**	**9,810**	**5,077**

8. Staff costs and numbers

The aggregate payroll costs were:	**2021**	**2020**
	£	£
Wages and salaries	**252,898**	**241,884**
Social security costs	**9,819**	**9,145**
Pensions contributions	**6,017**	**5,140**
	268,734	**256,169**

Note: Wages and salaries include elements reflected in cost allocation under items such as training and management/organisation costs.

Particulars of employees:

No employee received emoluments of over £60,000 in the year

The average number of staff employed by the charity during the financial year amounted to:

Numbers of :	2021 No	2020 No
Session workers	21	21
Cleaners	2	2
Management and administration staff	5	5
Dynamic Future Co-ordinator and Project Workers	5	4
	33	32

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in the trustees report. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts

9. Charitable Activities Expenditure

Costs reflect the amounts spent on the main resource expenditure headings – Charitable expenditure and raising funds. Costs are allocated across those headings using various allocation methods such as Staff time spent, direct expenditure and usage of the facilities or services provided. It should be noted that under this basis some items including training and management costs include elements of staff salary.

The amount of management and staff time spent on each aspect of the service: activities (service delivery), fund-raising and governance, is reviewed to reflect as accurately as possible the amount of time spent on each activity. Governance costs include those incurred on legal and financial advice, servicing the trustees' meetings and those associated with development and statutory requirements. The trustees believe that this reflects the intent of the SORP (Statement of Recommended Practice).

The total resources expended on each activity were:

	2021 £	2020 £
Raising funds	18,822	16,848
Charitable expenditure	370,444	334,524
Per SOFA	389,266	351,372

Broken down in more detail the resources were spent as follows:

Expenditure on raising funds

	2021 £	2020 £
Staff costs (staff time)	14,222	12,217
Other costs (direct)	4,600	4,631
Per SOFA	18,822	16,848

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

Charitable activities expenditure

	Basis of allocation	Dynamic service provision inc Bradbury House and minibuses	Other restricted projects (R)	WCBC Groups (R)	Playschemes, STEPS and other Families First (R)	TNL Community Fund project and "bright new future" funding (R)	Wetroom Project (R)	Total 2021	Total 2020
Costs directly allocated to charitable activities									
Staff costs	DA/ST	**50,791**	**1,056**	**44,752**	**20,331**	**113,052**	**-**	**229,982**	**224,615**
Travel and Minibus costs	Direct	**1,650**	**150**	**7**	**25**	**825**	**-**	**2,657**	**2,935**
Other programme costs	DA/ST	**2,424**	**3,475**	**3,142**	**1,625**	**1,722**	**-**	**12,389**	**37,245**
Training costs	DA/ST	**48**	**-**	**100**	**-**	**240**	**-**	**388**	**1,926**
Support costs allocated to charitable activities									
Staff Costs	ST	**432**	**-**	**-**	**-**	**-**	**-**	**432**	**2,664**
Office and Property Costs	DA/ST	**23,840**	**896**	**10,552**	**1,667**	**11,277**	**50,000**	**98,231**	**34,948**
Organisation costs	DA/ST	**-**	**-**	**5,977**	**1,754**	**4,171**	**-**	**11,902**	**14,401**
Depreciation	Usage	**525**	**-**	**-**	**-**	**-**	**-**	**525**	**183**
Governance costs	DA/ST	**10,873**	**-**	**-**	**-**	**3,065**	**-**	**13,938**	**15,607**
Total resources expended		**90,583**	**5,577**	**64,530**	**25,402**	**134,352**	**50,000**	**370,444**	**334,524**

(R) represents restricted funds – total restricted funds being £279,861 (note 14)

Key:
DA Direct and apportioned
ST Staff time

Administration, management and governance costs further analysed

	Basis of allocation	2021 £	2020 £
Staff Costs	Staff time	**8,744**	**9,376**
Office Administration	Usage	**708**	**1,058**
Accountancy & Independent Examination	Direct	**3,072**	**3,144**
Legal and Professional	Usage	**1,354**	**1,354**
Bank charges/interest	Transactions	**60**	**675**
Total expended		**13,938**	**15,607**

10. Net movement in funds

These are stated after charging:

	2021	2020
	£	£
Depreciation	525	183
Independent Examiner's and accountancy fees including VAT	3,072	3,144

11. Tangible Fixed Assets

	Land and buildings - Freehold	Land and buildings – Leasehold	Furniture & Equipment inc minibus.	Total
		£	£	£
COST				
At 1 April 2020	275,000	49,452	53,929	378,381
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	275,000	49,452	53,929	378,381
DEPRECIATION				
At 1 April 2020	-	49,452	52,742	102,194
Charge for the year	-	-	525	-
On Disposals	-	-	-	-
At 31 March 2021	-	49,452	53,267	102,194
NET BOOK VALUE				
At 31 March 2021	275,000	-	662	275,662
At 31 March 2020	275,000	-	1,187	276,187

12. Debtors and Stock

	2021	2020
	£	£
Prepayments and accrued income	8,043	15,509
Other Debtors	-	-
	8,043	15,509

13. Creditors: Amounts falling due within one year

	2021	2020
	£	£
PAYE	2,783	4,380
Deferred income	9,071	11,543
Other creditors including accruals	12,989	9,658
	24,843	25,581

14. Movements in restricted funds

	Balance at 31 Mar 2020 £	Movement in resources: Incoming	Transfers between funds	Outgoing	Balance at 31 Mar 2021 £
Groups, Playschemes, Families First Slippage & STEPS Contracts	**7,317**	**99,234**	**-**	**90,331**	**16,220**
Big Lottery Fund: Bright New Future	**14,322**	**-**	**-**	**1,077**	**13,245**
TNL Community Fund	**50,864**	**173,014**	**-**	**133,275**	**90,603**
Chairman's Fund	**301**	**-**		**0**	**301**
Wet Room Grant	**-**	**50,000**	**-**	**50,000**	**0**
AVOW & Other	**-**	**8,786**	**-**	**5,635**	**3,151**
TOTALS	**72,804**	**331,034**	**--**	**280,318**	**123,520**

15. Analysis of net assets (between restricted and unrestricted funds)

	Tangible fixed assets £	Investments £	Other net assets £	Total £
Restricted funds	**-**	**-**	**123,520**	**123,520**
Designated funds	**-**	**-**	**250,000**	**250,000**
Unrestricted funds	**275,662**	**-**	**140,328**	**415,990**
	275,662	**-**	**513,848**	**789,510**

16. Trustees' Emoluments and related party transactions

The trustees' emoluments were:

	2021 £	2020 £
Remuneration as trustees	**–**	–

No remuneration was paid to any member of the Board of Trustees during the year for services rendered as a board member. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020 – Nil)

17. Company limited by guarantee

The charity is a company limited by guarantee and has no share capital.

DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH DISABILITIES
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021