

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
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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

Kira Williams *January 2022)*
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.

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

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

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

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

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

- 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.

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

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

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

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

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

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.

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

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

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,

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

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

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.

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

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

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

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

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

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

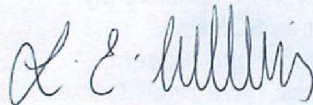
**DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH
DISABILITIES
COMPANY LIMITED BY GUARANTEE**

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

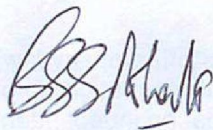
In connection with my examination, I confirm no material matter has come to my attention which gives me cause to believe that:

- 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

					2022	2021
		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	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
		40,601	-	334,748	375,349	468,497
Total						
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

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 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
		<u>475,773</u>	<u>538,693</u>
LIABILITIES			
Creditors			
Amounts falling due within one year	13	(24,083)	(24,845)
NET CURRENT ASSETS		<u>451,690</u>	<u>513,848</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>730,593</u>	<u>789,510</u>
TOTAL NET ASSET OR LIABILITIES		<u>730,593</u>	<u>789,510</u>
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		<u>730,593</u>	<u>789,510</u>

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



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 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 funds 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.

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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.

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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	<u>6,703</u>	<u>6,017</u>
	<u>341,114</u>	<u>275,824</u>

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

**DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH
DISABILITIES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

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
	No	No
Numbers of :		
Session workers	21	21
Cleaners	2	2
Management and administration staff	5	5
Dynamic Future Co-ordinator and Project Workers	<u>5</u>	<u>5</u>
	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	<u>420,047</u>	<u>370,444</u>
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)	<u>598</u>	<u>4,600</u>
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 Office & Governance costs	Usage	1,080	-	-	-	-	-	1,080	525
	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

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

10. Net movement in funds

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

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	<u>275,000</u>	<u>49,452</u>	<u>58,250</u>	<u>382,702</u>
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	<u>-</u>	<u>49,452</u>	<u>54,347</u>	<u>103,799</u>
NET BOOK VALUE				
At 31 March 2022	<u>275,000</u>	<u>-</u>	<u>3,903</u>	<u>278,903</u>
At 31 March 2021	<u>275,000</u>	<u>-</u>	<u>662</u>	<u>275,662</u>

12. Debtors and Stock

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

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	<u>14,192</u>	<u>12,989</u>
	<u>24,083</u>	<u>24,843</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

14. Movements in restricted funds

	Balance at 31 Mar 2021 £	Movement in resources:			Balance at 31 Mar 2022 £
		Incoming	Transfers between funds	Outgoing	
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	<u>3,151</u>	<u>18,281</u>	<u>-</u>	<u>8,155</u>	<u>13,277</u>
TOTALS	<u>123,520</u>	<u>334,748</u>	<u>-</u>	<u>354,498</u>	<u>103,770</u>

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	<u>278,903</u>	<u>-</u>	<u>130,700</u>	<u>409,603</u>	<u>415,990</u>
	<u>278,903</u>	<u>-</u>	<u>451,690</u>	<u>730,593</u>	<u>789,510</u>

16. Trustees' Emoluments and related party transactions

The trustees' emoluments were:

	2022 £	2021 £
Remuneration as trustees	<u>-</u>	<u>-</u>

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.