

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**

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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

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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.

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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	Melanie Elizabeth Hooper
Helen Susanne Edwards	Christine Moore
Simon James Evans	Rhian Helen Pritchard
Richard Alan Fogg	Glyn Williams
Matthew Linton Gregory	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 (<i>Resigned 05/08/2022</i>)
Marie Gibson	Liaison Officer
Andrew Hughes	Activities Coordinator (Temporary) (<i>Appointed 17/10/2022</i>)
Danielle Davies	Administrative Assistant (Temporary) (<i>Appointed 08/09/2022</i>)

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

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Samuel Jones
Kira Williams

Youth Development Project Worker
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/carers 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

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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

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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.

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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.

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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

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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.

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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:

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- 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.

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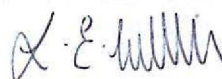
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 on27/10/2023

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**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)

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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.....

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STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

YEAR ENDED 31 MARCH 2023

		Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	Notes	£		£	£	£
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
		<u>80,014</u>	<u>-</u>	<u>222,631</u>	<u>302,645</u>	<u>375,349</u>
Total						
Expenditure on:						
Raising Funds	9	15,957	-	-	15,957	14,219
Charitable activities	9	72,171	-	307,059	379,230	420,047
Total	9	<u>88,128</u>	<u>-</u>	<u>307,059</u>	<u>395,187</u>	<u>434,266</u>
Net income/(expenditure)		<u>-8,114</u>	<u>-</u>	<u>-84,428</u>	<u>-92,542</u>	<u>-58,917</u>
Transfers between funds	14	103,220	-103,220	-	-	-
Other recognised gains/(losses)		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>95,106</u>	<u>-103,220</u>	<u>-84,428</u>	<u>-92,542</u>	<u>-58,917</u>
Reconciliation of Funds						
Total funds brought forward		409,603	217,220	103,770	730,593	789,510
Total Funds carried Forward		<u>504,709</u>	<u>114,000</u>	<u>19,342</u>	<u>638,051</u>	<u>730,593</u>

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
		<u>392,417</u>	<u>475,773</u>
LIABILITIES			
Creditors			
Amounts falling due within one year	13	(34,271)	(24,083)
NET CURRENT ASSETS		<u>358,146</u>	<u>451,690</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>638,051</u>	<u>730,593</u>
TOTAL NET ASSET OR LIABILITIES		<u>638,051</u>	<u>730,593</u>
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		<u>638,051</u>	<u>730,593</u>

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.

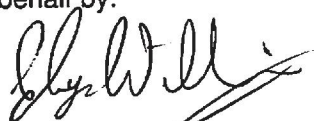
The trustees acknowledge their responsibilities for:

- (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.

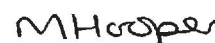
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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



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**

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.

**DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH
DISABILITIES
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

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 2023

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

**DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH
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NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2023

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

	2023	2022
	No	No
Numbers of :		
Session workers	32	21
Cleaners	2	2
Management and administration staff	7	5
Dynamic Future Co-ordinator and Project Workers	<u>5</u>	<u>5</u>
	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	<u>379,230</u>	<u>420,047</u>
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)	<u>1,784</u>	<u>598</u>
Per SOFA	15,957	14,219

**DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH
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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 Office & Governance costs	Usage	1,603	-	-	-	-	-	1,603	1,080
	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

**DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH
DISABILITIES**

COMPANY LIMITED BY GUARANTEE

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	<u>3,216</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 2022	275,000	49,452	58,250	382,702
Additions	-	-	2,606	2,606
Disposals	-	-	-	-
At 31 March 2023	<u>275,000</u>	<u>49,452</u>	<u>60,856</u>	<u>385,307</u>
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	<u>-</u>	<u>49,452</u>	<u>55,950</u>	<u>105,402</u>
NET BOOK VALUE				
At 31 March 2023	<u>275,000</u>	<u>-</u>	<u>4,905</u>	<u>279,905</u>
At 31 March 2022	<u>275,000</u>	<u>-</u>	<u>3,903</u>	<u>278,903</u>

12. Debtors and Stock

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

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	<u>10,463</u>	<u>14,192</u>
	<u>34,271</u>	<u>24,083</u>

**DYNAMIC CENTRE FOR CHILDREN AND YOUNG PEOPLE WITH
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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:			Balance at 31 Mar 2023 £
		Incoming	Transfers between funds	Outgoing	
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	<u>13,277</u>	<u>-</u>	<u>-</u>	<u>3,900</u>	<u>9,377</u>
TOTALS	<u>103,770</u>	<u>222,631</u>	<u>=</u>	<u>307,059</u>	<u>19,342</u>

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	<u>279,905</u>	<u>-</u>	<u>224,804</u>	<u>504,709</u>	<u>409,603</u>
	278,903	-	358,146	638,051	730,593

16. Trustees' Emoluments and related party transactions

The trustees' emoluments were:

	2023 £	2022 £
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.