

COMPANY REGISTRATION NUMBER: 04839002
CHARITY REGISTRATION NUMBER: 1102954

**Dynamic Centre For Children And Young People With
Disabilities**
Company Limited by Guarantee
**Report of the Trustees and Financial Statements for
the Year Ended**
31 March 2024

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

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

Year ended 31 March 2024

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

Reference and administrative details

Registered charity name	Dynamic Centre For Children And Young People With Disabilities
Charity registration number	1102954
Company registration number	04839002
Principal office and registered office	Bradbury House 23 Salisbury Road Wrexham LL13 7AS

The trustees

Dr G J Arthurs	
H S Edwards	
S J Evans	
R A Fogg	(Resigned 27 October 2023)
M L Gregory	(Resigned 27 October 2023)
M E Hooper	
Dr C Moore	
R H Pritchard	
G Williams	
R S Williams	

Company secretary	L E Williams
--------------------------	--------------

Independent examiner	Bruce Roberts FCA Unit 10, Edison Court Ellice Way Wrexham Technology Park Wrexham LL13 7YT
-----------------------------	------------------------------------------------------------------------------------------------------------

Structure, governance and management

Introduction

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

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

Year ended 31 March 2024

Structure, governance and management *(continued)*

Recruitment and Appointment to the Board of Trustees

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

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

Trustee Induction and Training

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

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

Risk Management

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

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

Year ended 31 March 2024

Structure, governance and management *(continued)*

Organisation

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

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

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

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

Chair:	Glyn Williams
Deputy Chair:	Melanie Hooper

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

The staff employed in the year were:

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

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

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

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

Year ended 31 March 2024

Objectives and activities

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

Public Benefit

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

Review of developments, activities, achievements and performance

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

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

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

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

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

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

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

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

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

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

Year ended 31 March 2024

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

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

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

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

Consultation

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

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

Partnerships:

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

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

National Level Participation:

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

Welsh Assembly Government:

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

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

Year ended 31 March 2024

Volunteers:

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

Trustees:

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

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

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

Staff:

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

Fundraising:

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

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

Development for the future:

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

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

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

Year ended 31 March 2024

Financial review

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

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL CONTROLS

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

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

Year ended 31 March 2024

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

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

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

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

INVESTMENT POWERS AND RESTRICTIONS

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

RESERVES POLICY

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

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

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

Year ended 31 March 2024

Plans for future periods

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

Trustees Responsibilities

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

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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

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

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

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

Year ended 31 March 2024

Independent Examiner

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

Small company provisions

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

The trustees' annual report was approved on22/10/24..... and signed on behalf of the board of trustees by:



G Williams
Trustee



L E Williams
Charity Secretary

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

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

Year ended 31 March 2024

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

Responsibilities and basis of report

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

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

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

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

Independent examiner's statement

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

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

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

Year ended 31 March 2024

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Bruce Roberts FCA
Independent Examiner

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

24/10/24

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

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

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

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

Dynamic Centre For Children And Young People With Disabilities
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

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


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

Directors' responsibilities:

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

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

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


G Williams
Trustee

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.(a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Fund accounting

Funds held by the charity are either:

- Unrestricted general funds - these are funds that can be used in accordance with the charitable objects at the discretion of the trustees.
 - Within general funds - the trustees have identified a "designated development fund" to hold funds for future developments
- or
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when fund are raised for particular restricted purposes.

Incoming resources

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

- income from donations or Grants, including grants for the purchase of fixed assets, 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. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no no future related costs are recognised in income in the period in which it becomes receivable.

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

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

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

Resources expended

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Resources expended *(continued)*

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

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

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

Tangible assets

All fixed assets are initially recorded at cost.

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

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

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

Depreciation

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

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

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

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

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

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

Financial instruments

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

4. Limited by guarantee

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

5. Donations and legacies

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Other restricted grants	—	2,284	2,284
	<u>46,522</u>	<u>3,178</u>	<u>49,700</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations Carer Contributions	1,984	731	2,715
Donations - Collection Boxes	1,099	731	1,830
Donations - Corporate Donations	7,432	20	7,452
Donations - Private Donations	4,493	110	4,603
Donations - Gift Aid reclaimed	1,174	—	1,174
Legacies			
Legacies	30,000	—	30,000
Grants			
Other restricted grants	—	—	—
	<u>46,182</u>	<u>1,592</u>	<u>47,774</u>

6. Charitable activities

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities *(continued)*

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

7. Other trading activities

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

8. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bank interest receivable	7,263	—	7,263
P and P bank interest receivable	—	—	—
	<u>7,263</u>	<u>—</u>	<u>7,263</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	2,256	—	2,256
P and P bank interest receivable	—	213	213
	<u>2,256</u>	<u>213</u>	<u>2,469</u>

Dynamic Centre For Children And Young People With Disabilities
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

9. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal of tangible fixed assets held for charity's own use	<u>518</u>	<u>518</u>	<u>—</u>	<u>—</u>

Other income includes

10. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies	<u>14,162</u>	<u>14,162</u>	<u>15,957</u>	<u>15,957</u>

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Expenditure on charitable activities by fund type

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

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Expenditure on charitable activities by activity type

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

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

The total resources expended on each activity were:

	2024	2023
	£	£
Raising Funds	14,162	15,957
Charitable Expenditure	379,169	379,228
Per SOFA	<u>393,331</u>	<u>395,185</u>

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

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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

Charitable activities expenditure

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

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

Key:

DA Direct and apportioned

ST Staff time

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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

Office and governance costs further analysed;

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

13. Analysis of support costs

Support costs are analysed above in note 12.

14. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	793	1,604
Gains on disposal of tangible fixed assets	<u>(518)</u>	<u>—</u>

15. Independent examination fees

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Staff costs

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

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

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

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

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

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

17. Trustee remuneration and expenses

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Tangible fixed assets

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

19. Debtors

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

20. Creditors: amounts falling due within one year

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

21. Deferred income

	2024 £	2023 £
Amount deferred in year	<u>53,709</u>	<u>18,709</u>

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

22. Analysis of charitable funds

Unrestricted funds

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

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

22. Analysis of charitable funds *(continued)*

Restricted funds

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

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

Dynamic Centre For Children And Young People With Disabilities

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

23. Analysis of net assets between funds

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

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