

BOLTON CHILDREN'S OPPORTUNITY GROUP

England & Wales · Charity number 1151118

Details

Status Registered

Legal form Charitable company

Company number [08376180](#)

Registered 2013-03-06

Register [View on the Charity Commission register](#)

Contact

Address Lowndes Street Nursery
Lowndes Street
Bolton
BL1 4QB

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Activities

Objects: TO ADVANCE THE EDUCATION OF CHILDREN AND IN PARTICULAR HANDICAPPED CHILDREN AND YOUNG ADULTS WITHIN THE METROPOLITAN BOROUGH OF BOLTON

Activities: Bolton Children's Opportunity Group (COG) provides a stepping stone between home, playgroup and/or nursery, giving under 5s with special needs the opportunity to play and learn alongside their peers. COG has become a leader in the field of inclusive provision for under 5s. COG gives parents of children with special needs the chance to meet others with similar problems and so be of mutual help.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People

Geography

- Bolton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-30	£472,353	£510,685	-	-
2024-03-30	£434,304	£474,073	-	-
2023-03-30	£476,118	£452,202	-	-
2022-03-30	£427,795	£445,764	-	-
2021-03-30	£394,258	£431,436	-	-

Trustees

Name	Role	Appointed
ANNETTE DODD		2017-09-13
Karen Louise Partridge		2018-01-25
Mary Elizabeth Wheatcroft		2021-03-30
Susan Marie Seddon		2021-03-30

Accounts

Charity Registration No. 1151118
Company Registration No. 08376180 (England and Wales)

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE PERIOD ENDED 30 MARCH 2025

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Dodd Mrs K L Partridge Mrs S Seddon Mrs M E Wheatcroft
Chair	Mrs K L Partridge
Secretary	Mrs A Dodd
Charity Number	1151118
Company Number	08376180
Registered Office	Hamill House 112-116 Chorley New Road Bolton BL1 4DH
Independent Examiner	Mr Andrew Simm FCA Smith & Goulding Limited Hamill House 112-116 Chorley New Road Bolton BL1 4DH
Bankers	Barclays Bank plc 1 Market Street Bolton BL1 1XA

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
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BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 MARCH 2025

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and accounts for the year ended 30 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019)".

Structure, governance and management

At a meeting of Trustees and members held on 7 December 2012 it was agreed to establish a Charitable Company to take over the assets and liabilities of Bolton Children's Opportunity Group for Handicapped Children an unincorporated charity with registered number 512813.

As a result, Bolton Children's Opportunity Group (COG), a Charitable Company limited by guarantee, was incorporated on 25 January 2013. The company was registered as a Charity on 6 March 2013 with registered number 1151118 and Company Registered Number 08376180.

The unincorporated organisation transferred all of its assets and liabilities to the Company with effect from 1 April 2013. The first Trustees of the Charitable Company were the same as those of the unincorporated organisation.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs A Dodd
Mrs N Home (resigned 16/04/24)
Mrs K L Partridge
Mrs S Seddon
Mrs M E Wheatcroft

Under the requirements of the Memorandum and Articles of Association the Trustees are elected to serve for a period of years, now agreed as three. They retire by rotation and may be re-elected at the next Annual General Meeting. None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute an amount not exceeding £10 in the event of winding up.

The skill requirements for the Trust Body are regularly reviewed and any vacancy arising is filled by consensus amongst the remaining Trustees to meet the necessary criteria. Trustees are sought whose skills build on the skill base of the existing board of trustees that include sector specific skills such as Health & Social Welfare, Finance, Legal, and Human Resources,

The induction process for any newly appointed Trustee comprises an initial meeting with the Chair followed by meetings with the other Trustees. New Trustees receive all the relevant information in respect of the organisational structures and plans, Trustee job description, the Memorandum and Articles of Association, Guidance on Trustee Responsibilities and other relevant Charity Commission Guidance. This is further supported with verbal information from Chair of Trustees and/or the other Trustees.

Meetings take place at least twice a year to review the Charity's financial matters and general operating management.

Bolton Children's Opportunity Group employs professional people with experience and expertise relevant to the business of the Charity and the young people it supports. The Trustees set and monitor the scale of delegated responsibility invested in the senior management team. Likewise, it monitors and reviews the overall strategy and business plan.

The principal office of the Charity is Lowndes St Nursey, Lowndes St, Bolton, BL1 4QB.

Risk Factors

The Trustees have assessed the major risks to which the Charity is exposed in view of the new funding formula and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees are fully aware of the difficulties of maintaining the quality of service it delivers particularly in the current economic climate and are aware that there may be financial challenges in the future.

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2025

Related Parties

Bolton Metropolitan Borough Council (the Local Authority) provides funding in support of the provision of Early Years Foundation Stage and Bolton Information and Advisory Service (previously Parent Partnership). The National Lotteries Community Fund is currently providing funding for the Nursery minibuss service.

Mrs Dodd has been an employee in the role of office administrator/ business manager since 1985. She was asked to become a Trustee in October 2017 as the Ofsted officer would only deal with a Trustee. Following this the Trustees did not feel they had enough knowledge regarding Ofsted and asked Mrs Dodd to become a Trustee in order to comply with the Ofsted requirements. She has retired as an employee on 31 March 2025 but remains a Trustee.

Mrs Partridge became a Trustee in January 2018 she was then asked to become an employee in September 2018 due to her knowledge as a retired special educational needs teacher and is well versed in all aspects of the position as an Information and Advisory Service officer. She has retired as an employee on 22 July 2024 but remains a Trustee.

Mrs Dodd lent the Charity £13,000 during the year to help with cashflow. No interest is being charged. £3000 has been repaid after the year end with the balance still in the Charity's bank account.

- COG is a full Member of Bolton Together. Bolton Together is a Consortium for Voluntary Organisations. The aims of the Consortium are to share information, represent issues, share specialist training and offer representation on various Bolton Council led consultative groups.
- COG has been a Member of Bolton Parent Carer Consortium since 2014 when seven voluntary organisations together created Bolton Parent Carer Consortium. The aim is to become a stronger voice for parent carers of children with special educational needs (SEND) in Bolton. Consortium members represent parents and carers groups for health, social care and leisure. It aims for equality of opportunity and choice for disabled and young people aged 0 – 25 years.
- COG is a member of Bolton Community and Voluntary Service. Bolton CVS is a charitable company which exists to support voluntary and community organisations and positively promote voluntary action in Bolton.
- COG is a member of Greater Manchester Council for Voluntary Organisations. GMCVO is the voluntary, community and social enterprise (VCSE) sector support and development organisation covering the Greater Manchester city region.
- COG is a member of Bolton Early Start Panel (Resourced Nursery Panel).
- COG is a member of the Early Years Settings Managers Networking Group.
- COG is a member of SEND Reforms Strategy Group.
- COG is a member of the Inclusion Task and Finish Group.
- COG is a member of the Co-Production Task and Finish Group.
- COG is a member of Nurture Group Network.
- COG is a member of North West Information Advice and Support Service Network.
- COG is a member of the Startwell SEND Development Group.

Objectives and activities

The Charity's objects are specifically restricted to the following:

To advance the education of children and young adults with additional needs within the Metropolitan Borough of Bolton.

To promote the development of individual capabilities competences skills and understanding. To provide a safe environment for group play and activities to encourage children to interact and learn through structured play.

To promote the involvement of parents and guardians to engage more with their child's education including other charitable activities through which they can help their child.

The policies adopted in furtherance of these objects are that the group may:-

- a) run a playgroup enabling children with additional needs to mix with normal children.
- b) foster mutual help and co-operation between parents, guardians, relatives and friends of children with additional needs and those trusted with the care of children with additional needs.
- c) raise adequate funds for the achievement of the foregoing object and invite and receive contributions from any persons by way of subscriptions, donations and otherwise, provided that the group shall not undertake any permanent trading activities in raising funds for its charitable object.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2025

- d) hire premises, provide equipment, engage staff, admit children and require such payments to be made as are referred to below.
 - e) expend money received from any source.
 - f) maintain membership of the Pre-school Playgroups Association and assist in the promotion of that Association.
 - g) do all other things as appear to the Trustees and Senior Management Team to be necessary in pursuance of the objects.
- and there has been no change in these during the year.

Public benefit statement

The Charity meets its public benefit obligations by running a playgroup for children with additional needs, running outreach programmes for children with additional needs and providing help and support to children with additional needs and their parents or guardians. We believe that the Charity is in an excellent position to provide cost benefits when compared to other service providers in the maintained and private sectors.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Use of volunteers

DBS checked volunteers help with the children, preparation of the play sessions and transporting the children to and from home in the Charity's minibuses. They also help with fundraising and answering the telephone.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be, if possible, maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Strategic Report

Achievements and performance

The Trustees held several virtual Trustee meetings to discuss specific issues and a couple of in person meetings during the year. The Trustees have focused on work throughout the year to address critical issues of funding insecurity. The Trustees' goal is to ensure that the Charity is able to access the Local Authority funding streams. The aim is to guarantee the future viability of each service provided by the Charity. The funding formula for the Early Years Education Grant does not cover transport costs which is an important part of the Charity's service and the Trustees are aware that fund raising is essential to maintain this vital service. A bid to the National Lottery for three years funding towards the cost of providing transport, which had been delayed because of the Covid 19 pandemic, was finally approved and extended to cover 5 years' operating costs and payments commenced in January 2021.

2024/25 has been financially challenging, initially with the rise of more than 9% in the Minimum Living Wage, which led to an increase of all child care staff by the same amount, this was followed by an issue with Barclay's bank's "know your customer" procedures, when they lost the paperwork that had been returned to them and had been acknowledged, but which resulted in our current account being frozen and payments for monthly wages being delayed. We also had major cash flow issues which led to a meeting with heads of service in December 2024, to see if there was anything they could do. One of the Trustees loaned the Charity £13,000 to help at this difficult period of time, £3000 of which has been repaid after the year end, the remaining £10,000 is still held in the group's account.

Previously the Trustees have expressed ongoing concerns that the financial projections for the Local Authority funding indicate that the sustainability could be precarious for the future of the Charity. In order to address these concerns the Trustees and senior management team have worked towards developing strategies to ensure financial viability these include:-

- The fee for the play sessions has remained at £15 per session, since September 2020, this may need to be reviewed in the near future. Although, as more children become eligible for free early years education, increasing the fees would not necessarily bring in more revenue, unless we began to start to charge for snacks etc. This is definitely on the card for January 2026.
- The Local Authority has continued to fund the teacher's salary in Nurture Group, but this may not be a permanent situation and the Trustees will continue to monitor the situation. Fees for children attending Nurture Group have not been increased since 2018, these are due to be increased in January 2026.

The Charity is involved with the Bolton Hospice Lottery Partnership Scheme, the BWFC Lotteries Partnership Scheme, and is also registered with EasyFundraising.

BOLTON CHILDREN'S OPPORTUNITY GROUP
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2025

The Local Authority expressed a commitment to support the Charity financially and continue to provide accommodation at the current low rent.

Funding for the Nurture Group teacher is currently being provided via Behaviour Support. Unfortunately, the diary for the period March to July 2024 has been mislaid, so we can only provide the following information for the period September to March 2025.

In line with its training strategy, COG members of staff have completed the following training courses:

- 2 members of staff – Aided Language Stimulation
- 1 member of staff – Joint Attention
- 1 members of staff – Supporting children with Communication & Interaction Needs - Sensory Harmony
- 2 members of staff – Signalong
- 1 member of staff - Autism Pathway
- 1 member of staff – Supporting Early Communication & Language Development
- 7 members of staff – TeamTeach1
- 1 member of staff – Planning and Assessment
- 1 member of staff – Supporting Children's Wellbeing
- 2 members of staff – SALT Training
- 1 member of staff – Emotional Regulation in Children
- 7 members of staff – Paediatric First Aid

Staff members attended the following meetings

- 2 SENCo Network meetings
- 1 Child Protection meeting
- 3 Child Action meetings
- 1 Case Conference
- 5 Child in Need meetings
- 5 BASE network meetings
- 2 BASE panel meetings
- 4 Startwell SEND meetings
- 2 Core Group meetings
- 2 Strategy meetings

Staff members have also arranged and held

- 64 Early Help/ Early Help Review meetings
- 2 PEP Meetings
- 11 New Child Visits

We have had several students on work experience/college placements

- 1 work experience student
- 1 Health & Social Care student for 1 week
- Placement 2 yr student

The following professionals attended COG to work with individual children or for observational visits:

- 3 visits from Jo Brown (SEN BASE co-ordinator)
- 2 visits from Alex Baxter
- 4 visits from StartWell
- 3 visits from Social Worker
- 4 visits from Ladywood Outreach
- 4 visits from the Learning Disabilities Team
- 4 visits from Educational Psychologists (to either observe children and/or speak with parents)
- 13 visits from Speech & Language Therapy (SALT)
- 2 visits from Occupational Therapists assessing children, adjusting chairs & standing frames
- 1 visit from a Student Health Visitor
- 2 Health & Safety check for Work experience students
- 3 visits from R Kinsellas's tutor
- 1 visit from Shared Care
- 1 visit by Emma Spurling

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2025

- 1 visit from Short Break Assessor

In addition to the above

- A Speech Therapy Assistant attends Monday to Thursday each week to work one to one with children from the Yellow Room.

C.O.G is registered with Ofsted and following our most recent inspection 3 April 2019 we received the classification of Good. Ofsted said "The management and staff show a real passion to help children achieve the very best they can. Their proactive and dedicated approach helps to improve outcomes for all children. This includes the most vulnerable of children and those who have special educational needs (SEN) and/or disabilities."

The Charity was awarded the Bolton Mark Inclusion Award on 19 May 2015 this award is in recognition of complying with all operating standards set by the Local Authority deeming the organisation safe, friendly and effective. The accreditation is a mark of high quality for organisations working within communities.

Monitoring achievement

The care and education of our children and young adults has been maintained according to our objectives. Each child or young person has been helped and supported to achieve their full potential through individual and group activities. Individual guidance and tuition have been given to each child as necessary for that child or young person to fulfil their potential.

During the period 31 March 2024 to 30 March 2025 COG nursery and the High Needs Base (Blue Room) have cared for 57 children, 46 of which have additional needs which is 80.7%. Many of whom have been diagnosed as being on the Austistic Spectrum.

24 children left us during this period, some went onto specialist provision, others went into mainstream and several children returned to us for a further year.

Nurture Group

During the year, we have provided places for 24 children from 19 different schools.

Of the children who have attended Nurture Group

- 14 children joined us from Reception (58%). Of these children 12 returned in Year one to complete their placements with us
- 10 children joined us from Year one (42%) and 9 of these children returned in Year two to complete their placements with us
- Of the 24 children who attended 19 (79%) were boys and 5 (21%) were girls.
- Of the above children, one child was receiving targeted early help and 2 were on child protection plans. 3 children had previously been on child protection plans. Of these children, one was under special guardianship with a family member. None of the children were Looked After Children.
- Many of the children have had EHCP's applied for during their time with us and Mrs Tate (Nurture Group Teacher) has written reports in support of these applications.
- 1 child has moved to Specialist provision at the Forward Centre due to being permanently excluded from their mainstream school.

We have worked with professionals from a variety of other agencies eg., Bolton Educational Psychology service, Bolton Behaviour Support service, Speech & language therapy. Social Workers, targeted early help family support workers etc to support our children in a variety of ways.

Mrs Tate (teacher) has been into schools to observe both children who have been referred and children who are currently attending Nurture Group to provide advice and support to schools. She has also attended meetings for the children such as PEP, Child protection conferences and reviews, core group meetings, early help reviews and annual reviews, etc. These have been both in person and remotely on Teams/Zoom.

We have provided resources and support to both parents and school staff working with the children who attend Nurture Group. We analyse the children's Boxall profiles and use these to set targets for the children. We provide half yearly termly reports to both schools and parents. We have had observations/visits from some staff from the children's schools. These usually last from an hour to half a day.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2025

Nurture Group Training

All staff have completed Level 3 Paediatric (RQF) training. Keeping children Safe Basic: Signs & Symptoms, Prevent Awareness, Female Genital Mutilation (FGM), half day Thrive Manchester Foundational training about Adverse Childhood Experiences and Trauma, I-Thrive.

Helen Tate and Leanne Hardman have completed Prevent Referrals Training in their role as designated and deputy designated safeguarding leads.

Helen Tate completed Children's Mental Health Training

Leanne Hardman & Lisa Dunn have undertaken the Theory & Practice of Nurture Group training.

The Information and Advisory Service (SEND)

The Information and Advisory Service (SEND) have provided services to 3200 families/carers/children/young adults ranging from telephone calls, personal visits, school meetings, arbitration and appeals. So much was the demand the Local Authority agreed to award additional funding for an extra part time member of staff.

The Trustees are confident that the Charity's objects have been fulfilled throughout this financial year.

Financial review

During the year ended 30 March 2025 income exceeded expenditure resulting in a deficit on unrestricted funds of £42,688. The net incoming resources on the restricted fund were £4,356.

Fundraising income of £5,470 was achieved during the year.

At 30 March 2025 the balance of unrestricted funds carried forward was £33,768.

A grant received specifically towards the nursery transport costs amounted to £18,005. This is included within income on restricted funds.

The balance carried forward on restricted funds at 30 March 2025 was £11,207. This is comprised of the written down values of furniture, donated by a grant from Bolton Council, two donations for hoists, the balance of the grant from the National Lottery for the nursery transport costs and the balance for the Nurture Group teacher wages, all amounting to £11,207.

The Charity received funding from the Local Authority for the Nurture Group Teacher which is included in the income from restricted fund charitable activities.

The Charity rents the premises for £1,000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at about £25,000.

Plans for the future

The Trustees will continue to explore new avenues of funding in order to diversify C.O.G.'s funding sources.

Monies that had been deposited in a higher yield fixed term savings account, which has now matured, have been moved into the higher yield easy access account in order to maximise income from savings. The Trustees are still looking at ways of minimising bank charges, by possibly changing banks.

Funding that had been secured from Bolton MBC because of the high number of children attending the nursey for whom we receive the Inclusion Fund, and which had relieved some of the worries surrounding the sustainability of the service, has been modified by the Local Authority meaning it is more difficult for the group to access the same level of funding it had previously enjoyed. Which has led to a return of some of the financial insecurities.

Also, the increase in the numbers of funded placements has also reduced the amount of possible income from unfunded places.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2025

the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the examiner is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

I declare. In my capacity of Charity Trustee that:

the Trustees have approved the trustees' report (incorporating the directors' report and strategic report) above: and have authorised me to sign it on their behalf.

Annette Dodd
Annette Dodd
Trustee

Dated 19/12/25

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BOLTON CHILDREN'S OPPORTUNITY GROUP

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 30 March 2025, which are set out on pages 9 to 23.

Responsibilities and basis of report

As the Charity's Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

Since the company'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 ICAEW, which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts 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 accounts 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.

Signed.....

Andrew Simm

Date.....

29/1/2026

Andrew Simm FCA

Smith & Goulding Limited
Hamill House
112-116 Chorley New Road
Bolton
BL1 4DH

BOLTON CHILDREN'S OPPORTUNITY GROUP**(A COMPANY LIMITED BY GUARANTEE)****COMBINED STATEMENT OF FINANCIAL ACTIVITIES & INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 MARCH 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Charitable activities	2	271,837	166,372	438,209	405,435
Donations	3	28,327	-	28,327	27,412
Other trading activities	4	5,420	-	5,420	669
Investments	5	370	27	397	788
Total income		305,954	166,399	472,353	434,304
Expenditure on:					
Charitable activities	7	345,787	162,043	507,830	473,959
Raising funds		2,855	-	2,855	114
Total expenditure		348,642	162,043	510,685	474,073
Net income / (expenditure) for the year		(42,688)	4,356	(38,332)	(39,769)
Fund balances at 31 March 2024		76,456	6,851	83,307	123,076
Fund balances at 30 March 2025		33,768	11,207	44,975	83,307

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The breakdown of the 2024 figures between the unrestricted and restricted funds are in note 19 on pages 19 to 23.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 30 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	15		13,211		13,640
Current Assets					
Debtors	13	43,789		29,575	
Cash at Bank and in Hand	12	16,143		58,486	
		<u>59,932</u>		<u>88,061</u>	
Current Liabilities					
Creditors	14	<u>(28,168)</u>		<u>(18,394)</u>	
Net Current Assets			<u>31,764</u>		<u>69,667</u>
Total Net Assets			<u>44,975</u>		<u>83,307</u>
The Funds of the Charity					
Restricted Funds	16		11,207		6,851
Unrestricted Funds	18		33,768		76,456
Total Charity Funds			<u>44,975</u>		<u>83,307</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

The accounts were approved by the Trustees on 19/12/25

Annette Dodd
Annette Dodd
Trustee

Company Registration No. 08376180

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 MARCH 2025

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the accounting policies set out in the notes to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The accounts include all transactions, assets and liabilities for which the Charity is responsible in law.

1.2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

1.3 Going concern

The Trustees have expressed serious concerns that the level of funding from the current contracts may not be sufficient to enable the Charity to deliver the contracted services. The Trustees consider that, at the date of approval of these accounts, the Charity has sufficient reserves to ensure that all liabilities could be discharged in the event of a winding up.

The accounts have been prepared on a going concern basis. The Trustees consider that the Charity's reserves would not show a material difference if the balance sheet was restated to realisable value.

1.4 Funds

The Restricted Funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are funds which are expendable at the discretion of the Trustees in furtherance of the objects of the Charity, and is the sum of the Charity's surplus income over the past 12 years and includes the transfer of net assets from Bolton Children's Opportunity Group for Handicapped Children, a now ceased charity, registration number 512813.

1.5 Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

1. the Charity becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

Investment income is included on the basis of interest receivable in the year.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the Charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2025

Income from government contracts and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.6 Donated goods and services

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated professional services and facilities are included in income at the estimated value of the gift to the Charity when received, based on the amount that the Charity would have been prepared to pay for these services or facilities had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount. Donated fixed assets are similarly taken to income at the value to the Charity with the other entry being capitalised in fixed assets.

1.7 Resources expended

Liabilities are recognised as soon as an outflow of economic benefit is probable.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the Charity and include governance costs, finance and office costs. Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice. These include costs of the preparation and examination of statutory accounts, the costs of Trustees meetings, rent, subscriptions and costs of any legal advice to trustees on governance or constitutional matters. Support costs are allocated to each of the activities on one of the following basis: either staff time or number of nursery sessions depending on the nature of the support costs, to best allocate the costs to each attributable heading.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

1.10 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance

2 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Fees, funding and grants	271,837	166,372	438,209	405,435

3 Other trading activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Fund raising	5,420	-	5,420	669

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2025

4 Investment income

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Interest receivable	370	27	397	788

5 Donations

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations	3,327	-	3,327	2,412
Donated services, facilities and goods	25,000	-	25,000	25,000
	28,327	-	28,327	27,412

The Charity rents the premises for £1000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as income.

6 Commitments under operating leases

At 30 March 2024 the Charity had annual commitments under non-cancellable operating leases as follows:

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Rent due within one year	1,000	-	1,000	1,000

7 Total expenditure

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Fundraising	2,855	-	2,855	114
Expenditure on charitable activities	52,262	30,575	82,837	79,221
Wages and salaries	291,792	130,690	422,482	392,091
Depreciation	1,733	778	2,511	2,647
	348,642	162,043	510,685	474,073

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2025

8 Expenditure on charitable activities

	Support costs	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Activities	-	1,358	-	1,358	2,137
Catering	196	2,783	196	3,175	2,209
Insurance	5,726	-	-	5,726	5,427
Repairs	3,425	-	-	3,425	4,496
Cleaning	6,095	-	-	6,095	6,418
Telephone	5,084	293	923	6,300	5,988
Stationery and postage	2,761	377	37	3,175	2,742
Motor expenses	-	2,772	5,251	8,023	9,432
Travelling	-	106	1,607	1,713	2,061
Staff training	-	3,988	759	4,747	959
Sundry expenses	1,590	-	595	2,185	3,302
Rent	26,000	-	-	26,000	26,000
Legal and professional	1,534	3,201	-	4,735	2,082
Independent Examiner's fees	3,252	-	-	3,252	3,222
Subscriptions	889	1,198	634	2,721	2,585
Bank charges & interest	207	-	-	207	161
Allocation of Support costs	(56,759)	36,186	20,573	-	-
	-	52,262	30,575	82,837	79,221

The Charity rents the premises for £1,000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as expenditure.

9 Use of volunteers

DBS checked volunteers help with the children, preparation of the play sessions and transporting the children to and from home in the Charity's minibuses. They also help with fundraising and answering the telephone. The Trustees are unable to reliably measure their contribution to the Charity.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2025

10 Employees / Key Personnel

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Staff	26	24
	Total 2025	Total 2024
	£	£
Wages and salaries	394,881	367,576
Social security costs	20,892	18,256
Defined Contribution Pension costs	6,709	6,259
	422,482	392,091

In the year to 30 March 2025 the Nurture Group Teacher was funded by the Charity with the help of a grant from the Local Authority.

In the year to 30 March 2025 two Trustees (2024 – two) were paid for their employment with the Charity. This amounted to £17,662 for wages and salaries, £793 for social security costs and £0 for defined contribution pension costs.

There were no employees whose annual remuneration was £60,000 or more.

11 Related parties

Bolton Council provides funding in support of the provision of Early Years Foundation Stage, Bolton Information and Advisory Service (previously Parent Partnership) and the Nurture Group Teacher.

Mrs Dodd has been an employee in the role of office administrator/ business manager since 1985. She was asked to become a Trustee in October 2017 as the Ofsted officer would only deal with a Trustee. Following this the Trustees did not feel they had enough knowledge regarding Ofsted and asked Mrs Dodd to become a Trustee in order to comply with the Ofsted requirements. She retired as an employee on 31 March 2025 but still remains a Trustee.

Mrs Partridge became a Trustee in January 2018 she was then asked to become an employee in September 2018 due to her knowledge as a retired special educational needs teacher and is well versed in all aspects of the position as an Information and Advisory Service officer. She retired as an employee on 22 July 2024 but still remains a Trustee.

Name of Trustee	Amounts paid 2025				Total 2024
	Remuneration	Social Security costs	Pension Contribution	Total 2025	
Mrs A Dodd	13,901	663	-	14,564	13,151
Mrs K Partridge	3,761	130	-	3,891	12,828
	17,662	793	-	18,455	25,979

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2025

During the year Mrs Dodd, a Trustee, lent the Charity £13,000. No interest is being charged and no security over assets is charged. £3000 has been repaid after the year end with the remaining balance being repaid when the Charity has the funds to do so.

Name of Related Party	Balance at 31 March 2024	Loan during the year	Repayment	Balance at 30 March 2025
Mrs A Dodd	-	13,000	-	13,000

12 Cash at bank and in hand

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Barclays Bank plc Current account	29,876	(16,737)	13,139	38,826
Aldermore Bank plc	1,123	-	1,123	17,806
Barclays Bank plc Minibus account	-	1,851	1,851	1,824
Petty cash	30	-	30	30
	<u>31,029</u>	<u>(14,886)</u>	<u>16,143</u>	<u>58,486</u>

13 Debtors

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Trade debtors	12,825	30,714	43,539	7,100
Prepayments	250	-	250	200
Accrued income	-	-	-	22,275
	<u>13,075</u>	<u>30,714</u>	<u>43,789</u>	<u>29,575</u>

14 Creditors

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Trade creditors	90	76	166	265
Taxes and social security costs	6,067	-	6,067	2,949
Pension costs	1,111	-	1,111	2,390
Other creditors	13,000	-	13,000	2,267
Accruals	3,240	-	3,240	6,048
Deferred income	-	4,584	4,584	4,474
	<u>23,508</u>	<u>4,660</u>	<u>28,168</u>	<u>18,393</u>

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2025

15 Tangible fixed assets

	Fixtures, fittings & equipment Unrestricted Funds	Fixtures, fittings & equipment Restricted Funds	Motor Vehicles Unrestricted Funds	Total 2025
Cost	£	£	£	£
At 31 March 2024	53,364	270	13,594	67,228
Additions	2,082	-	-	2,082
Disposals	-	-	-	-
At 30 March 2025	55,446	270	13,594	69,310
Depreciation				
At 31 March 2024	41,281	224	12,083	53,588
Charge for the year	2,126	7	378	2,511
Charge on disposals	-	-	-	-
At 30 March 2025	43,407	231	12,461	56,099
Net book value				
At 30 March 2025	12,039	39	1,133	13,211
At 31 March 2024	12,083	46	1,511	13,640

16 Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Funds	Balance at 31 March 2024	Movement in funds			Balance at 30 March 2025
		Income	Expenditure	Depreciation	
Furniture	46	-	-	(7)	39
Donations	2,728	-	-	-	2,728
Charitable Activities	2,143	148,367	(147,389)	(771)	2,350
Minibus running costs	1,934	18,032	(13,876)	-	6,090
Total Funds	6,851	166,399	(161,265)	(778)	11,207

Bolton Council awarded a grant for the provision of furniture. This is in the restricted fund and is being depreciated over its useful life.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2025

17 Total Movement in funds

Funds	Balance at 31 March 2024	Movement in funds		Balance at 30 March 2025
		Income	Expenditure	
Restricted Fund	6,851	166,399	(162,043)	11,207
Unrestricted Fund	76,456	305,954	(348,642)	33,768
Total Funds	83,307	472,353	(510,685)	44,975

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fund balances at 30 March 2024 are represented by:	£	£	£
Tangible fixed assets	13,172	39	13,211
Current assets	44,104	15,828	59,932
Creditors: amounts falling due within one year	(23,508)	(4,660)	(28,168)
	33,768	11,207	44,975

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2025

19 Comparatives for 2024

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Income from:			
Charitable activities	254,564	150,871	405,435
Donations	27,412	-	27,412
Other trading activities	669	-	669
Investments	766	22	788
Total income	283,411	150,893	434,304
Expenditure on:			
Charitable activities	325,184	148,775	473,959
Raising funds	114	-	114
Total expenditure	325,298	148,775	474,073
Net income / (expenditure) for the year	(41,887)	2,118	(39,769)
Fund balances at 31 March 2023	118,343	4,733	123,076
Fund balances at 30 March 2024	76,456	6,851	83,307

Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Fees, funding and grants	254,564	150,871	405,435

Donations

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Donations	2,412	-	2,412
Donated services, facilities and goods	25,000	-	25,000
	27,412	-	27,412

The Charity rents the premises for £1,000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as income.

Investment income	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Interest receivable	766	22	788

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2025

19 Comparatives for 2024 continued

Total expenditure

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Fundraising	114	-	114
Expenditure on charitable activities	46,871	32,350	79,221
Wages and salaries	276,448	115,643	392,091
Depreciation	1,865	782	2,647
	<u>325,298</u>	<u>148,775</u>	<u>474,073</u>

Expenditure on charitable activities

	Support costs	Unrestricted funds	Restricted funds	Total 2024
	£	£	£	£
Activities	-	2,137	-	2,137
Catering	110	1,989	110	2,209
Insurance	5,427	-	-	5,427
Repairs	4,496	-	-	4,496
Cleaning	6,418	-	-	6,418
Telephone	3,956	433	1,599	5,988
Stationery and postage	274	1,782	686	2,742
Motor expenses	-	3,181	6,251	9,432
Travelling	-	165	1,896	2,061
Staff training	-	554	405	959
Sundry expenses	3,219	-	83	3,302
Rent	26,000	-	-	26,000
Legal and professional	2,082	-	-	2,082
Independent Examiner's fees	3,222	-	-	3,222
Subscriptions	1,328	486	771	2,585
Bank charges	161	-	-	161
Allocation of Support costs	(56,693)	36,144	20,549	-
	<u>-</u>	<u>46,871</u>	<u>32,350</u>	<u>79,221</u>

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2025

19 Comparatives for 2024 continued
Employees / Key Personnel

	Total 2024 £
Wages and salaries	367,576
Social security costs	18,256
Defined Contribution Pension costs	6,259
	<u>392,091</u>

Tangible fixed assets

	Fixtures, fittings & equipment Unrestricted Funds	Fixtures, fittings & equipment Restricted Funds	Motor Vehicles Unrestricted Funds	Total 2024
Cost	£	£	£	£
At 31 March 2023	53,364	270	13,594	67,228
Additions	-	-	-	-
Disposals	-	-	-	-
At 30 March 2024	<u>53,364</u>	<u>270</u>	<u>13,594</u>	<u>67,228</u>
Depreciation				
At 31 March 2023	39,146	216	11,579	50,941
Charge for the year	2,135	8	504	2,647
Charge on disposals	-	-	-	-
At 30 March 2024	<u>41,281</u>	<u>224</u>	<u>12,083</u>	<u>53,588</u>
Net book value At 30 March 2024	<u>12,083</u>	<u>46</u>	<u>1,511</u>	<u>13,640</u>
At 31 March 2023	14,218	54	2,015	16,287

Debtors

	Unrestricted funds £	Restricted funds £	Total 2024 £
Trade debtors	2,100	5,000	7,100
Prepayments	200	-	200
Accrued income	6,225	16,050	22,275
	<u>8,525</u>	<u>21,050</u>	<u>29,575</u>

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2025

19 Comparatives for 2024 continued

Cash at bank and in hand

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Barclays Bank plc	50,256	(11,430)	38,826
Aldermore Bank plc	17,806	-	17,806
Barclays Bank plc Minibus account	-	1,824	1,824
Petty cash	30	-	30
	<u>68,092</u>	<u>(9,606)</u>	<u>58,486</u>

Creditors

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Trade creditors	100	165	265
Taxes and social security costs	2,949	-	2,949
Pension costs	2,390	-	2,390
Other creditors	2,267	-	2,267
Accruals	6,048	-	6,048
Deferred income	-	4,474	4,474
	<u>13,754</u>	<u>4,639</u>	<u>18,393</u>

Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Funds	Balance at 31 March 2023	Movement in funds			Balance at 30 March 2024
		Income	Expenditure	Depreciation	
Furniture	54	-	-	(8)	46
Donations	2,728	-	-	-	2,728
Charitable Activities	1,260	133,701	(132,044)	(774)	2,143
Minibus running costs	691	17,192	(15,949)	-	1,934
Total Funds	<u>4,733</u>	<u>150,893</u>	<u>(147,993)</u>	<u>(782)</u>	<u>6,851</u>

Bolton Council awarded a grant for the provision of furniture. This is also in the restricted fund and is being depreciated over its useful life.

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2025

19 Comparatives for 2024 continued

Total Movement in funds

Funds	Balance at 31 March 2023	Movement in funds		Balance at 30 March 2024
		Income	Expenditure	
Restricted Fund	4,733	150,893	(148,775)	6,851
Unrestricted Fund	118,343	283,411	(325,298)	76,456
Total Funds	123,076	434,304	(474,073)	83,307

Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fund balances at 30 March 2024 are represented by:	£	£	£
Tangible fixed assets	13,594	46	13,640
Current assets	76,616	11,444	88,060
Creditors: amounts falling due within one year	(13,754)	(4,639)	(18,393)
	76,456	6,851	83,307

Accounts

Charity Registration No. 1151118
Company Registration No. 08376180 (England and Wales)

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE PERIOD ENDED 30 MARCH 2024

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Dodd Mrs N Home (resigned 06/04/24) Mrs K L Partridge Mrs S Seddon Mrs M E Wheatcroft
Chair	Mrs N Home
Secretary	Mrs A Dodd
Charity Number	1151118
Company Number	08376180
Registered Office	Hamill House 112-116 Chorley New Road Bolton BL1 4DH
Independent Examiner	Mr Andrew Simm FCA Smith & Goulding Limited Hamill House 112-116 Chorley New Road Bolton BL1 4DH
Bankers	Barclays Bank plc 1 Market Street Bolton BL1 1XA

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
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BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 MARCH 2024

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and accounts for the year ended 30 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019)".

Structure, governance and management

At a meeting of Trustees and members held on 7 December 2012 it was agreed to establish a Charitable Company to take over the assets and liabilities of Bolton Children's Opportunity Group for Handicapped Children an unincorporated charity with registered number 512813.

As a result, Bolton Children's Opportunity Group (COG), a Charitable Company limited by guarantee, was incorporated on 25 January 2013. The company was registered as a Charity on 6 March 2013 with registered number 1151118 and Company Registered Number 08376180.

The unincorporated organisation transferred all of its assets and liabilities to the Company with effect from 1 April 2013. The first Trustees of the Charitable Company were the same as those of the unincorporated organisation.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs A Dodd
Mrs N Home
Mrs K L Partridge
Mrs S Seddon
Mrs M E Wheatcroft

Under the requirements of the Memorandum and Articles of Association the Trustees are elected to serve for a period of years, now agreed as three. They retire by rotation and may be re-elected at the next Annual General Meeting. None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute an amount not exceeding £10 in the event of winding up.

The skill requirements for the Trust Body are regularly reviewed and any vacancy arising is filled by consensus amongst the remaining Trustees to meet the necessary criteria. Trustees are sought whose skills build on the skill base of the existing board of trustees that include sector specific skills such as Health & Social Welfare, Finance, Legal, and Human Resources,

The induction process for any newly appointed Trustee comprises an initial meeting with the Chair followed by meetings with the other Trustees. New Trustees receive all the relevant information in respect of the organisational structures and plans, Trustee job description, the Memorandum and Articles of Association, Guidance on Trustee Responsibilities and other relevant Charity Commission Guidance. This is further supported with verbal information from Chair of Trustees and/or the other Trustees.

Meetings take place at least twice a year to review the Charity's financial matters and general operating management.

Bolton Children's Opportunity Group employs professional people with experience and expertise relevant to the business of the Charity and the young people it supports. The Trustees set and monitor the scale of delegated responsibility invested in the senior management team. Likewise, it monitors and reviews the overall strategy and business plan.

The principal office of the Charity is Lowndes St Nursey, Lowndes St, Bolton, BL1 4QB.

Risk Factors

The Trustees have assessed the major risks to which the Charity is exposed in view of the new funding formula and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees are fully aware of the difficulties of maintaining the quality of service it delivers particularly in the current economic climate and are aware that there may be financial challenges in the future.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

Related Parties

Bolton Metropolitan Borough Council (the Local Authority) provides funding in support of the provision of Early Years Foundation Stage and Bolton Information and Advisory Service (previously Parent Partnership). The National Lotteries Community Fund is currently providing funding for the Nursery minibus service.

Mrs Dodd has been an employee in the role of office administrator/ business manager since 1985. She was asked to become a Trustee in October 2017 as the Ofsted officer would only deal with a Trustee. Following this the Trustees did not feel they had enough knowledge regarding Ofsted and asked Mrs Dodd to become a Trustee in order to comply with the Ofsted requirements.

Mrs Partridge became a Trustee in January 2018 she was then asked to become an employee in September 2018 due to her knowledge as a retired special educational needs teacher and is well versed in all aspects of the position as an Information and Advisory Service officer.

- COG is a full Member of Bolton Together. Bolton Together is a Consortium for Voluntary Organisations. The aims of the Consortium are to share information, represent issues, share specialist training and offer representation on various Bolton Council led consultative groups.
- COG has been a Member of Bolton Parent Carer Consortium since 2014 when seven voluntary organisations together created Bolton Parent Carer Consortium. The aim is to become a stronger voice for parent carers of children with special educational needs (SEND) in Bolton. Consortium members represent parents and carers groups for health, social care and leisure. It aims for equality of opportunity and choice for disabled and young people aged 0 – 25 years.
- COG is a member of Bolton Community and Voluntary Service. Bolton CVS is a charitable company which exists to support voluntary and community organisations and positively promote voluntary action in Bolton.
- COG is a member of Greater Manchester Council for Voluntary Organisations. GMCVO is the voluntary, community and social enterprise (VCSE) sector support and development organisation covering the Greater Manchester city region.
- COG is a member of Bolton Early Start Panel (Resourced Nursery Panel).
- COG is a member of the Early Years Settings Managers Networking Group.
- COG is a member of SEND Reforms Strategy Group.
- COG is a member of the Inclusion Task and Finish Group.
- COG is a member of the Co-Production Task and Finish Group.
- COG is a member of Nurture Group Network.
- COG is a member of North West Information Advice and Support Service Network.
- COG is a member of the Startwell SEND Development Group.

Objectives and activities

The Charity's objects are specifically restricted to the following:

To advance the education of children and young adults with additional needs within the Metropolitan Borough of Bolton.

To promote the development of individual capabilities competences skills and understanding. To provide a safe environment for group play and activities to encourage children to interact and learn through structured play.

To promote the involvement of parents and guardians to engage more with their child's education including other charitable activities through which they can help their child.

The policies adopted in furtherance of these objects are that the group may:-

- a) run a playgroup enabling children with additional needs to mix with normal children.
- b) foster mutual help and co-operation between parents, guardians, relatives and friends of children with additional needs and those trusted with the care of children with additional needs.
- c) raise adequate funds for the achievement of the foregoing object and invite and receive contributions from any persons by way of subscriptions, donations and otherwise, provided that the group shall not undertake any permanent trading activities in raising funds for its charitable object.
- d) hire premises, provide equipment, engage staff, admit children and require such payments to be made as are referred to below.
- e) expend money received from any source.
- f) maintain membership of the Pre-school Playgroups Association and assist in the promotion of that Association.

BOLTON CHILDREN'S OPPORTUNITY GROUP
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

g) do all other things as appear to the Trustees and Senior Management Team to be necessary in pursuance of the objects.
and there has been no change in these during the year.

Public benefit statement

The Charity meets its public benefit obligations by running a playgroup for children with additional needs, running outreach programmes for children with additional needs and providing help and support to children with additional needs and their parents or guardians. We believe that the Charity is in an excellent position to provide cost benefits when compared to other service providers in the maintained and private sectors.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Use of volunteers

DBS checked volunteers help with the children, preparation of the play sessions and transporting the children to and from home in the Charity's minibuses. They also help with fundraising and answering the telephone.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be, if possible, maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Strategic Report

Achievements and performance

The Trustees held three virtual Trustee meetings during the year. The Trustees have focused on work throughout the year to address critical issues of funding insecurity. The Trustees goal is to ensure that the Charity is able to access the Local Authority funding streams. The aim is to guarantee the future viability of each service provided by the Charity. The funding formula for the Early Years Education Grant does not cover transport costs which is an important part of the Charity's service and the Trustees are aware that fund raising is essential to maintain this vital service. A bid to the National Lottery for three years funding towards the cost of providing transport, which had been delayed because of the Covid 19 pandemic, was finally approved and extended to cover 5 years' operating costs and payments commenced in January 2021.

Previously the Trustees have expressed ongoing concerns that the financial projections for the Local Authority funding indicate that the sustainability could be precarious for the future of the Charity. In order to address these concerns the Trustees and senior management team have worked towards developing strategies to ensure financial viability these include:-

- The fee for the play sessions has remained at £15 per session, since September 2020, this may need to be reviewed in the near future. Although, as more children become eligible for free early years education, increasing the fees would not necessarily bring in more revenue. We are, therefore, going to start charging for snacks from January 2025.
- The Local Authority has continued to fund the teacher's salary in Nurture Group, but this may not be a permanent situation and the Trustees will continue to monitor the situation.

The Charity is involved with the Bolton Hospice Lottery Partnership Scheme, the BWFC Lotteries Partnership Scheme, and is also registered with EasyFundraising and AmazonSmile.

The Local Authority expressed a commitment to support the Charity financially and continue to provide accommodation at the current low rent.

Funding for the Nurture Group teacher is currently being provided via Behaviour Support.

In line with its training strategy, COG members of staff have completed the following training courses:

- 7 members of staff – Aided Language Stimulation
- 2 members of staff – Joint Attention
- 1 member of staff – SENCo introduction
- 1 member of staff- SENCo training
- 1 member of staff – SENCo webinars
- 1 member of staff - 2 SENCo workshops
- 2 members of staff – Creating environments to promote positive behaviour

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

- 1 members of staff – Supporting children with Communication & Interaction Needs - Sensory Harmony
- 2 members of staff -Effective Observation, Assessment and Planning for children with SEN
- 1 member of staff – Signalong introduction
- 8 members of staff undertook a five week Signalong Course
- 2 members of staff – Understanding Social Communication & Interaction Needs - Autism pathway
- All members of staff - Autism Pathway
- 1 member of staff – Social, Communication & Interaction
- 2 members of staff – Attention Autism Training
- 2 members of staff – Supporting Early Communication & Language Development
- 1 member of staff – Esafety
- 1 member of staff - Supporting Positive Attachments
- 1 member of staff – Behaviour as Communication
- 1 member of staff – Enrolled on Level Childcare Training

Staff members attended the following meetings

- 1 member of staff – Communication Champion workshop
- 2 members of staff – SENCo briefing
- 2 SENCo Network meetings
- 1 Child Protection meeting
- 1 Team Around the Child (TACH) meetings
- 3 Child Action meetings
- 1 Case Conference
- 4 Child in Need meetings
- 14 Teams meetings
- 7 BASE network meetings
- 2 BASE panel meetings
- 15 School visits

Staff members have also arranged and held

- 81 Early Help/ Early Help Review meetings
- 22 Intent, Implement and Impact Plan (I. I. I)meetings
- 2 PEP Meetings
- 20 New Child Visits
- 1 Looked After Child Meeting
- 2 Personal Education Plan meetings
- 2 Professional meetings
- 2 Safeguarding Network Meetings
- 1 Dad Matters Course
- 1 EYFS Cluster Group Meeting
- 1 Nursery visit

We have had several students on work experience/college placements

- 7 work experience students
- 1 Health & Social Care student for 1 week

The following professionals attended COG to work with individual children or for observational visits:

- 1 student Health Visitor for half day observation
- 5 visits from Jo Brown (SEN BASE co-ordinator)
- 2 visits from Alex Baxter
- 3 visits from StartWell
- 1 visit from Social Worker
- 20 visits from Ladywood Outreach
- 2 visits from the Learning Disabilities Team
- 15 visits from Educational Psychologists (to either observe children and/or speak with parents)
- 6 visits from Speech & Language Therapy (SALT)
- 1 visit from Occupational Therapists assessing children, adjusting chairs & standing frames

BOLTON CHILDREN'S OPPORTUNITY GROUP

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2024

- 2 visits from a Health Visitor
- 1 visit from a Student Health Visitor
- 1 Health & Safety check for Work experience students
- 14 visits from Primary Schools

In addition to the above

- A Speech Therapy Assistant attends Monday to Thursday each week to work one to one with children from the Yellow Room.

C.O.G is registered with Ofsted and following our most recent inspection 3 April 2019 we received the classification of Good. Ofsted said "The management and staff show a real passion to help children achieve the very best they can. Their proactive and dedicated approach helps to improve outcomes for all children. This includes the most vulnerable of children and those who have special educational needs (SEN) and/or disabilities."

The Charity was awarded the Bolton Mark Inclusion Award on 19 May 2015 this award is in recognition of complying with all operating standards set by the Local Authority deeming the organisation safe, friendly and effective. The accreditation is a mark of high quality for organisations working within communities.

Monitoring achievement

The care and education of our children and young adults has been maintained according to our objectives. Each child or young person has been helped and supported to achieve their full potential through individual and group activities. Individual guidance and tuition have been given to each child as necessary for that child or young person to fulfil their potential.

During the period 31 March 2023 to 30 March 2024 COG nursery and the High Needs Base (Blue Room) have cared for 71 children, 60 of which have additional needs which is 84.5%. Many of whom have been diagnosed as being on the Austistic Spectrum.

32 children left us during this period, some went onto specialist provision, others went into mainstream and several children returned to us for a further year.

Nurture Group

During the year, we have provided places for 22 children from 14 different schools.

Of the children who have attended Nurture Group

- 14 children joined us from Reception. Two of these returned in Year one to complete their placements with us
- 9 children joined us from Year one
- Of the above, two children were looked after (LAC) by the local authority
- 3 children did not complete their full placement with us, they transitioned back to their Primary school.
- 10 children did complete their placement, 9 transitioned successfully back to their Primary school and 1 child was permanently excluded from their Primary school.
- 9 children continued their placement with us.

We have had observations and assessments from professionals from outside agencies e.g., from Bolton Educational Psychology service, Bolton Behaviour support service and children's social care. In order to support our children, we have also liaised by phone and email and remotely via Teams/zoom supporting our children in a variety of ways. We have had observations/visits from some staff from the children's schools. These usually last from an hour to half a day.

Mrs Tate (teacher) has been into schools to observe both children who have been referred and children who are currently attending nurture group to provide advice and support to schools. She has also attended meetings for the children such as PEP, Child protection conferences and reviews, core group meetings, early help reviews and annual reviews, etc. These have been both in person and remotely on Teams/Zoom. Currently a high number of our cohort have social care involvement both at statutory and child in needs level. We have therefore had a higher number of meetings/conferences to support these children which Mrs Tate has either attended or provided reports for.

One of our children was selected as a case study for the local authority SEND inspection. Mrs Tate attended a planning meeting with representatives from the local authority, produced reports and attended a meeting with the inspectors. Both the local authority and the inspectors commented on the positive contribution to multi-agency

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

working to support the family we were making. In addition, it was commented on that ours was a good example of a voluntary sector service providing a positive contribution to the offer this child receives.

The Information and Advisory Service (SEND)

The Information and Advisory Service (SEND) have provided services to 3200 families/carers/children/young adults ranging from telephone calls, personal visits, school meetings, arbitration and appeals. So much was the demand the Local Authority agreed to award additional funding for an extra part time member of staff.

The Trustees are confident that the Charity's objects have been fulfilled throughout this financial year.

Financial review

During the year ended 30 March 2024 income exceeded expenditure resulting in a deficit on unrestricted funds of £41,887. The net incoming resources on the restricted fund were £2,118.

Fundraising income of £669 was achieved during the year.

At 30 March 2024 the balance of unrestricted funds carried forward was £76,456.

A grant received specifically towards the nursery transport costs amounted to £17,192. This is included within income on restricted funds.

The balance carried forward on restricted funds at 30 March 2024 was £6,851. This is comprised of the written down values of furniture, donated by a grant from Bolton Council, two donations for hoists, the balance of the grant from the National Lottery for the nursery transport costs and the balance for the Nurture Group teacher wages, all amounting to £6,851.

The Charity received funding from the Local Authority for the Nurture Group Teacher which is included in the income from restricted fund charitable activities.

The Charity rents the premises for £1,000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at about £25,000.

Plans for the future

The Trustees will continue to explore new avenues of funding in order to diversify C.O.G.'s funding sources.

Monies that had been deposited in a higher yield fixed term savings account, which has now matured, have been moved into the higher yield easy access account in order to maximise income from savings. The Trustees are still looking at ways of minimising bank charges, by possibly changing banks.

Following on-going discussions with the Local Authority, additional funding has been secured from Bolton MBC because of the high number of children attending the nurse for whom we receive the Inclusion Fund. This has relieved some of the concerns surrounding the sustainability of the service, under the raised funding formula introduced in 2016. The Trustees are optimistic that this will continue.

Statement of Trustees responsibilities

The Trustees, who are also the directors of Bolton Children's Opportunity Group (COG) for the purpose of company law, are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and

BOLTON CHILDREN'S OPPORTUNITY GROUP
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the examiner is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

I declare. In my capacity of Charity Trustee that:

the Trustees have approved the trustees' report (incorporating the directors' report and strategic report) above: and have authorised me to sign it on their behalf.

Annette Dodd
Annette Dodd

Dated 12/12/24.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BOLTON CHILDREN'S OPPORTUNITY GROUP

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 30 March 2024, which are set out on pages 8 to 22.

Responsibilities and basis of report

As the Charity's Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

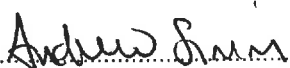
Independent examiner's report

Since the company'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 ICAEW, which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts 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 accounts 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.

Signed..........

Date.....17/12/2024.....

Andrew Simm FCA

Smith & Goulding Limited
Hamill House
112-116 Chorley New Road
Bolton
BL1 4DH

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

COMBINED STATEMENT OF FINANCIAL ACTIVITIES & INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Charitable activities	2	254,564	150,871	405,435	439,011
Donations	3	27,412	-	27,412	33,861
Other trading activities	4	669	-	669	2,813
Investments	5	766	22	788	433
Total income		283,411	150,893	434,304	476,118
Expenditure on:					
Charitable activities	7	325,184	148,775	473,959	452,179
Raising funds		114	-	114	23
Total expenditure		325,298	148,775	474,073	452,202
Net income / (expenditure) for the year		(41,887)	2,118	(39,769)	23,916
Fund balances at 31 March 2023		118,343	4,733	123,076	99,160
Fund balances at 30 March 2024		76,456	6,851	83,307	123,076

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The breakdown of the 2023 figures between the unrestricted and restricted funds are in note 19 on pages 18 to 22.

BOLTON CHILDREN'S OPPORTUNITY GROUP
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BALANCE SHEET
AS AT 30 MARCH 2024

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible assets	15	13,640	16,287
Current Assets			
Debtors	13	29,575	29,390
Cash at Bank and in Hand	12	58,486	101,463
		<u>88,061</u>	<u>130,853</u>
Current Liabilities			
Creditors	14	<u>(18,394)</u>	<u>(24,064)</u>
Net Current Assets		<u>69,667</u>	<u>106,789</u>
Total Net Assets		<u>83,307</u>	<u>123,076</u>
The Funds of the Charity			
Restricted Funds	16	6,851	4,733
Unrestricted Funds	18	76,456	118,343
Total Charity Funds		<u>83,307</u>	<u>123,076</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

The accounts were approved by the Trustees on 12/12/24


Annette Dodd
Trustee

Company Registration No. 08376180

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 MARCH 2024

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the accounting policies set out in the notes to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The accounts include all transactions, assets and liabilities for which the Charity is responsible in law.

1.2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

1.3 Going concern

The Trustees have expressed serious concerns that the level of funding from the current contracts may not be sufficient to enable the Charity to deliver the contracted services. The Trustees consider that, at the date of approval of these accounts, the Charity has sufficient reserves to ensure that all liabilities could be discharged in the event of a winding up.

The accounts have been prepared on a going concern basis. The Trustees consider that the Charity's reserves would not show a material difference if the balance sheet was restated to realisable value.

1.4 Funds

The Restricted Funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are funds which are expendable at the discretion of the Trustees in furtherance of the objects of the Charity, and is the sum of the Charity's surplus income over the past 11 years and includes the transfer of net assets from Bolton Children's Opportunity Group for Handicapped Children, a now ceased charity, registration number 512813.

1.5 Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

1. the Charity becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

Investment income is included on the basis of interest receivable in the year.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the Charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

BOLTON CHILDREN'S OPPORTUNITY GROUP
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NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

Income from government contracts and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.6 Donated goods and services

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated professional services and facilities are included in income at the estimated value of the gift to the Charity when received, based on the amount that the Charity would have been prepared to pay for these services or facilities had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount. Donated fixed assets are similarly taken to income at the value to the Charity with the other entry being capitalised in fixed assets.

1.7 Resources expended

Liabilities are recognised as soon as an outflow of economic benefit is probable.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the Charity and include governance costs, finance and office costs. Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice. These include costs of the preparation and examination of statutory accounts, the costs of Trustees meetings, rent, subscriptions and costs of any legal advice to trustees on governance or constitutional matters. Support costs are allocated to each of the activities on one of the following basis: either staff time or number of nursery sessions depending on the nature of the support costs, to best allocate the costs to each attributable heading.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

1.10 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance

2 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Fees, funding and grants	254,564	150,871	405,435	439,011

3 Other trading activities

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Fund raising	669	-	669	2,813

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

4 Investment income

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Interest receivable	766	22	788	433

5 Donations

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donations	2,412	-	2,412	8,861
Donated services, facilities and goods	25,000	-	25,000	25,000
	27,412	-	27,412	33,861

The Charity rents the premises for £1000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as income.

6 Commitments under operating leases

At 30 March 2024 the Charity had annual commitments under non-cancellable operating leases as follows:

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Rent due within one year	1,000	-	1,000	1,000

7 Total expenditure

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Fundraising	114	-	114	23
Expenditure on charitable activities	46,871	32,350	79,221	83,006
Wages and salaries	276,448	115,643	392,091	365,981
Depreciation	1,865	782	2,647	3,192
	325,298	148,775	474,073	452,202

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2024

8 Expenditure on charitable activities

	Support costs	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£	£
Activities	-	2,137	-	2,137	6,452
Catering	110	1,989	110	2,209	2,302
Insurance	5,427	-	-	5,427	5,468
Repairs	4,496	-	-	4,496	4,080
Cleaning	6,418	-	-	6,418	5,963
Telephone	3,956	433	1,599	5,988	7,279
Stationery and postage	274	1,782	686	2,742	4,314
Motor expenses	-	3,181	6,251	9,432	9,674
Travelling	-	165	1,896	2,061	1,392
Staff training	-	554	405	959	1,173
Sundry expenses	3,219	-	83	3,302	2,275
Rent	26,000	-	-	26,000	26,000
Legal and professional	2,082	-	-	2,082	1,254
Independent Examiner's fees	3,222	-	-	3,222	2,934
Subscriptions	1,328	486	771	2,585	2,265
Bank charges & interest	161	-	-	161	181
Allocation of Support costs	(56,693)	36,144	20,549	-	-
	-	46,871	32,350	79,221	83,006

The Charity rents the premises for £1,000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as expenditure.

9 Use of volunteers

DBS checked volunteers help with the children, preparation of the play sessions and transporting the children to and from home in the Charity's minibuses. They also help with fundraising and answering the telephone. The Trustees are unable to reliably measure their contribution to the Charity.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

10 Employees / Key Personnel

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Staff	<u>24</u>	<u>23</u>
	Total 2024	Total 2023
	£	£
Wages and salaries	367,576	341,478
Social security costs	18,256	18,650
Defined Contribution Pension costs	6,259	5,855
	392,091	365,983

In the year to 30 March 2024 the Nurture Group Teacher was funded by the Charity with the help of a grant from the Local Authority.

In the year to 30 March 2024 two Trustees (2023 – two) were paid for their employment with the Charity. This amounted to £25,035 for wages and salaries, £944 for social security costs and £0 for defined contribution pension costs.

There were no employees whose annual remuneration was £60,000 or more.

11 Related parties

Bolton Council provides funding in support of the provision of Early Years Foundation Stage, Bolton Information and Advisory Service (previously Parent Partnership) and the Nurture Group Teacher.

Mrs Dodd has been an employee in the role of office administrator/ business manager since 1985. She was asked to become a Trustee in October 2017 as the Ofsted officer would only deal with a Trustee. Following this the Trustees did not feel they had enough knowledge regarding Ofsted and asked Mrs Dodd to become a Trustee in order to comply with the Ofsted requirements.

Mrs Partridge became a Trustee in January 2018 she was then asked to become an employee in September 2018 due to her knowledge as a retired special educational needs teacher and is well versed in all aspects of the position as an Information and Advisory Service officer.

Name of Trustee	Amounts paid 2024				Total 2023
	Remuneration	Social Security costs	Pension Contribution	Total 2024	
Mrs A Dodd	12,659	492	-	13,151	13,543
Mrs K Partridge	12,376	452	-	12,828	12,852
	25,035	944	-	25,979	26,395

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

12 Cash at bank and in hand

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Barclays Bank plc Current account	50,256	(11,430)	38,826	57,584
Aldermore Bank plc	17,806	-	17,806	42,047
Barclays Bank plc Minibus account	-	1,824	1,824	1,802
Petty cash	30	-	30	30
	<u>68,092</u>	<u>(9,606)</u>	<u>58,486</u>	<u>101,463</u>

13 Debtors

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Trade debtors	2,100	5,000	7,100	22,290
Prepayments	200	-	200	125
Accrued income	6,225	16,050	22,275	6,975
	<u>8,525</u>	<u>21,050</u>	<u>29,575</u>	<u>29,390</u>

14 Creditors

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Trade creditors	100	165	265	426
Taxes and social security costs	2,949	-	2,949	4,282
Pension costs	2,390	-	2,390	1,077
Other creditors	2,267	-	2,267	1,050
Accruals	6,048	-	6,048	2,880
Deferred income	-	4,474	4,474	14,349
	<u>13,754</u>	<u>4,639</u>	<u>18,393</u>	<u>24,064</u>

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

15 Tangible fixed assets

	Fixtures, fittings & equipment Unrestricted Funds	Fixtures, fittings & equipment Restricted Funds	Motor Vehicles Unrestricted Funds	Total 2024
Cost	£	£	£	£
At 31 March 2023	53,364	270	13,594	67,228
Additions	-	-	-	-
Disposals	-	-	-	-
At 30 March 2024	53,364	270	13,594	67,228
Depreciation				
At 31 March 2023	39,146	216	11,579	50,941
Charge for the year	2,135	8	504	2,647
Charge on disposals	-	-	-	-
At 30 March 2024	41,281	224	12,083	53,588
Net book value At 30 March 2024	12,083	46	1,511	13,640
At 31 March 2023	14,218	54	2,015	16,287

16 Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Funds	Balance at 31 March 2023	Movement in funds			Balance at 30 March 2024
		Income	Expenditure	Depreciation	
Furniture	54	-	-	(8)	46
Donations	2,728	-	-	-	2,728
Charitable Activities	1,260	133,701	(132,044)	(774)	2,143
Minibus running costs	691	17,192	(15,949)	-	1,934
Total Funds	4,733	150,893	(147,993)	(782)	6,851

Bolton Council awarded a grant for the provision of furniture. This is in the restricted fund and is being depreciated over its useful life.

BOLTON CHILDREN'S OPPORTUNITY GROUP**(A COMPANY LIMITED BY GUARANTEE)****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 30 MARCH 2024****17 Total Movement in funds**

Funds	Balance at 31 March 2023	Movement in funds		Balance at 30 March 2024
		Income	Expenditure	
Restricted Fund	4,733	150,893	(148,775)	6,851
Unrestricted Fund	118,343	283,411	(325,298)	76,456
Total Funds	123,076	434,304	(474,073)	83,307

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fund balances at 30 March 2024 are represented by:	£	£	£
Tangible fixed assets	13,594	46	13,640
Current assets	76,616	11,444	88,060
Creditors: amounts falling due within one year	(13,754)	(4,639)	(18,393)
	76,456	6,851	83,307

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

19 Comparatives for 2023

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Income from:			
Charitable activities	279,141	159,870	439,011
Donations	32,412	1,449	33,861
Other trading activities	2,813	-	2,813
Investments	430	3	433
Total income	314,796	161,322	476,118
Expenditure on:			
Charitable activities	290,980	161,199	452,179
Raising funds	23	-	23
Total expenditure	291,003	161,199	452,202
Net income / (expenditure) for the year	23,793	123	23,916
Fund balances at 31 March 2022	94,550	4,610	99,160
Fund balances at 30 March 2023	118,343	4,733	123,076
Income from charitable activities			
	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Fees, funding and grants	279,141	159,870	439,011
Donations			
	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Donations	7,412	1,449	8,861
Donated services, facilities and goods	25,000	-	25,000
	32,412	1,449	33,861

The Charity rents the premises for £1,000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as income.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

19 Comparatives for 2023 continued

Total expenditure

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Fundraising	23	-	23
Expenditure on charitable activities	52,541	30,465	83,006
Wages and salaries	236,166	129,815	365,981
Depreciation	2,273	919	3,192
	<u>291,003</u>	<u>161,199</u>	<u>452,202</u>

Expenditure on charitable activities

	Support costs	Unrestricted funds	Restricted funds	Total 2023
	£	£	£	£
Activities	-	6,452	-	6,452
Catering	115	2,072	115	2,302
Insurance	5,468	-	-	5,468
Repairs	3,780	-	300	4,080
Cleaning	5,963	-	-	5,963
Telephone	4,547	691	2,041	7,279
Stationery and postage	431	3,020	863	4,314
Motor expenses	-	4,147	5,527	9,674
Travelling	-	167	1,225	1,392
Staff training	245	928	-	1,173
Sundry expenses	2,275	-	-	2,275
Rent	26,000	-	-	26,000
Legal and professional	1,254	-	-	1,254
Independent Examiner's fees	2,934	-	-	2,934
Subscriptions	1,061	475	729	2,265
Bank charges	181	-	-	181
Allocation of Support costs	(54,254)	34,589	19,665	-
	<u>-</u>	<u>52,541</u>	<u>30,465</u>	<u>83,006</u>

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

19 Comparatives for 2023 continued
Employees / Key Personnel

	Total 2023 £
Wages and salaries	341,478
Social security costs	18,650
Defined Contribution Pension costs	5,855
	<u>365,983</u>

Tangible fixed assets

	Fixtures, fittings & equipment Unrestricted Funds	Fixtures, fittings & equipment Restricted Funds	Motor Vehicles Unrestricted Funds	Total 2023
Cost	£	£	£	£
At 31 March 2022	51,828	270	13,594	65,692
Additions	1,536	-	-	1,536
Disposals	-	-	-	-
At 30 March 2023	<u>53,364</u>	<u>270</u>	<u>13,594</u>	<u>67,228</u>
Depreciation				
At 31 March 2022	36,635	207	10,907	47,749
Charge for the year	2,511	9	672	3,192
Charge on disposals	-	-	-	-
At 30 March 2023	<u>39,146</u>	<u>216</u>	<u>11,579</u>	<u>50,941</u>
Net book value At 30 March 2023	<u>14,218</u>	<u>54</u>	<u>2,015</u>	<u>16,287</u>
At 31 March 2022	15,193	63	2,687	17,943

Debtors

	Unrestricted funds £	Restricted funds £	Total 2023 £
Trade debtors	6,900	15,390	22,290
Prepayments	125	-	125
Accrued income	6,975	-	6,975
	<u>14,000</u>	<u>15,390</u>	<u>29,390</u>

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

19 Comparatives for 2023 continued
Cash at bank and in hand

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Barclays Bank plc	54,856	2,728	57,584
Aldermore Bank plc	42,047	-	42,047
Barclays Bank plc Minibus account	657	1,145	1,802
Petty cash	30	-	30
	97,590	3,873	101,463

Creditors

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Trade creditors	191	235	426
Taxes and social security costs	4,282	-	4,282
Pension costs	1,077	-	1,077
Other creditors	1,050	-	1,050
Accruals	2,880	-	2,880
Deferred income	-	14,349	14,349
	9,480	14,584	24,064

Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Funds	Balance at 31 March 2022	Movement in funds			Balance at 30 March 2023
		Income	Expenditure	Depreciation	
Furniture	63	-	-	(9)	54
Donations	2,728	300	(300)	-	2,728
Charitable Activities	1,249	146,443	(145,522)	(910)	1,260
Minibus running costs	570	14,579	(14,458)	-	691
Total Funds	4,610	161,322	(160,280)	(919)	4,733

Bolton Council awarded a grant for the provision of furniture. This is also in the restricted fund and is being depreciated over its useful life.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

19 Comparatives for 2023 continued
Total Movement in funds

Funds	Balance at 31 March 2022	Movement in funds		Balance at 30 March 2023
		Income	Expenditure	
Restricted Fund	4,610	161,322	(161,199)	4,733
Unrestricted Fund	94,550	314,796	(291,003)	118,343
Total Funds	99,160	476,118	(452,202)	123,076

Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fund balances at 30 March 2023 are represented by:	£	£	£
Tangible fixed assets	16,233	54	16,287
Current assets	111,590	19,263	130,853
Creditors: amounts falling due within one year	(9,480)	(14,584)	(24,064)
	118,343	4,733	123,076

Accounts

Charity Registration No. 1151118
Company Registration No. 08376180 (England and Wales)

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE PERIOD ENDED 30 MARCH 2023

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Dodd Mrs N Home Mrs K L Partridge Mrs S Seddon Mrs M E Wheatcroft
Chair	Mrs N Home
Secretary	Mrs A Dodd
Charity Number	1151118
Company Number	08376180
Registered Office	Hamill House 112-116 Chorley New Road Bolton BL1 4DH
Independent Examiner	Mr Simon Worswick BA FCA Smith & Goulding Limited Hamill House 112-116 Chorley New Road Bolton BL1 4DH
Bankers	Barclays Bank plc 1 Market Street Bolton BL1 1XA

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
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BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 MARCH 2023

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and accounts for the year ended 30 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019)".

Structure, governance and management

At a meeting of Trustees and members held on 7 December 2012 it was agreed to establish a Charitable Company to take over the assets and liabilities of Bolton Children's Opportunity Group for Handicapped Children an unincorporated charity with registered number 512813.

As a result, Bolton Children's Opportunity Group (COG), a Charitable Company limited by guarantee, was incorporated on 25 January 2013. The company was registered as a Charity on 6 March 2013 with registered number 1151118 and Company Registered Number 08376180.

The unincorporated organisation transferred all of its assets and liabilities to the Company with effect from 1 April 2013. The first Trustees of the Charitable Company were the same as those of the unincorporated organisation.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs A Dodd
Mrs N Home
Mrs K L Partridge
Mrs S Seddon
Mrs M E Wheatcroft

Under the requirements of the Memorandum and Articles of Association the Trustees are elected to serve for a period of years, now agreed as three. They retire by rotation and may be re-elected at the next Annual General Meeting. None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute an amount not exceeding £10 in the event of winding up.

The skill requirements for the Trust Body are regularly reviewed and any vacancy arising is filled by consensus amongst the remaining Trustees to meet the necessary criteria. Trustees are sought whose skills build on the skill base of the existing board of trustees that include sector specific skills such as Health & Social Welfare, Finance, Legal, and Human Resources,

The induction process for any newly appointed Trustee comprises an initial meeting with the Chair followed by meetings with the other Trustees. New Trustees receive all the relevant information in respect of the organisational structures and plans, Trustee job description, the Memorandum and Articles of Association, Guidance on Trustee Responsibilities and other relevant Charity Commission Guidance. This is further supported with verbal information from Chair of Trustees and/or the other Trustees.

Meetings take place at least twice a year to review the Charity's financial matters and general operating management.

Bolton Children's Opportunity Group employs professional people with experience and expertise relevant to the business of the Charity and the young people it supports. The Trustees set and monitor the scale of delegated responsibility invested in the senior management team. Likewise, it monitors and reviews the overall strategy and business plan.

The principal office of the Charity is Lowndes St Nursey, Lowndes St, Bolton, BL1 4QB.

Risk Factors

The Trustees have assessed the major risks to which the Charity is exposed in view of the new funding formula and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees are fully aware of the difficulties of maintaining the quality of service it delivers particularly in the current economic climate and are aware that there may be financial challenges in the future.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2023

Related Parties

Bolton Metropolitan Borough Council (the Local Authority) provides funding in support of the provision of Early Years Foundation Stage and Bolton Information and Advisory Service (previously Parent Partnership).

Mrs Dodd has been an employee in the role of office administrator/ business manager since 1985. She was asked to become a Trustee in October 2017 as the Ofsted officer would only deal with a Trustee. Following this the Trustees did not feel they had enough knowledge regarding Ofsted and asked Mrs Dodd to become a Trustee in order to comply with the Ofsted requirements.

Mrs Partridge became a Trustee in January 2018 she was then asked to become an employee in September 2018 due to her knowledge as a retired special educational needs teacher and is well versed in all aspects of the position as an Information and Advisory Service officer.

- COG is a full Member of Bolton Together. Bolton Together is a Consortium for Voluntary Organisations. The aims of the Consortium are to share information, represent issues, share specialist training and offer representation on various Bolton Council led consultative groups.
- COG has been a Member of Bolton Parent Carer Consortium since 2014 when seven voluntary organisations together created Bolton Parent Carer Consortium. The aim is to become a stronger voice for parent carers of children with special educational needs (SEND) in Bolton. Consortium members represent parents and carers groups for health, social care and leisure. It aims for equality of opportunity and choice for disabled and young people aged 0 – 25 years.
- COG is a member of Bolton Community and Voluntary Service. Bolton CVS is a charitable company which exists to support voluntary and community organisations and positively promote voluntary action in Bolton.
- COG is a member of Greater Manchester Council for Voluntary Organisations. GMCVO is the voluntary, community and social enterprise (VCSE) sector support and development organisation covering the Greater Manchester city region.
- COG is a member of Bolton Early Start Panel (Resourced Nursery Panel).
- COG is a member of the Early Years Settings Managers Networking Group.
- COG is a member of SEND Reforms Strategy Group.
- COG is a member of the Inclusion Task and Finish Group.
- COG is a member of the Co-Production Task and Finish Group.
- COG is a member of Nurture Group Network.
- COG is a member of North West Information Advice and Support Service Network.

Objectives and activities

The Charity's objects are specifically restricted to the following:

To advance the education of children and young adults with additional needs within the Metropolitan Borough of Bolton.

To promote the development of individual capabilities competences skills and understanding. To provide a safe environment for group play and activities to encourage children to interact and learn through structured play.

To promote the involvement of parents and guardians to engage more with their child's education including other charitable activities through which they can help their child.

The policies adopted in furtherance of these objects are that the group may:-

- a) run a playgroup enabling children with additional needs to mix with normal children.
- b) foster mutual help and co-operation between parents, guardians, relatives and friends of children with additional needs and those trusted with the care of children with additional needs.
- c) raise adequate funds for the achievement of the foregoing object and invite and receive contributions from any persons by way of subscriptions, donations and otherwise, provided that the group shall not undertake any permanent trading activities in raising funds for its charitable object.
- d) hire premises, provide equipment, engage staff, admit children and require such payments to be made as are referred to below.
- e) expend money received from any source.
- f) maintain membership of the Pre-school Playgroups Association and assist in the promotion of that Association.
- g) do all other things as appear to the Trustees and Senior Management Team to be necessary in pursuance of the objects.

and there has been no change in these during the year.

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2023

Public benefit statement

The Charity meets its public benefit obligations by running a playgroup for children with additional needs, running outreach programmes for children with additional needs and providing help and support to children with additional needs and their parents or guardians. We believe that the Charity is in an excellent position to provide cost benefits when compared to other service providers in the maintained and private sectors.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Use of volunteers

DBS checked volunteers help with the children, preparation of the play sessions and transporting the children to and from home in the Charity's minibuses. They also help with fundraising and answering the telephone.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be, if possible, maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Strategic Report

Achievements and performance

The Trustees held three Trustee meetings during the year. The Trustees have focused on work throughout the year to address critical issues of funding insecurity. The Trustees goal is to ensure that the Charity is able to access the Local Authority funding streams. The aim is to guarantee the future viability of each service provided by the Charity. The funding formula for the Early Years Education Grant does not cover transport costs which is an important part of the Charity's service and the Trustees are aware that fund raising is essential to maintain this vital service. A bid to the National Lottery for three years funding towards the cost of providing transport, which had been delayed because of the Covid 19 pandemic, was finally approved and extended to cover 5 years' operating costs and payments commenced in January 2021.

Previously the Trustees have expressed ongoing concerns that the financial projections for the Local Authority funding indicate that the sustainability could be precarious for the future of the Charity. In order to address these concerns the Trustees and senior management team have worked towards developing strategies to ensure financial viability these include:-

- The fee for the play sessions has remained at £15 per session, since September 2020, this may need to be reviewed in the near future.
- The Local Authority has continued to fund the teacher's salary in Nurture Group, but this may not be a permanent situation and the Trustees will continue to monitor the situation.

The Charity is involved with the Bolton Hospice Lottery Partnership Scheme, the BWFC Lotteries Partnership Scheme, and is also registered with EasyFundraising and AmazonSmile.

The Local Authority expressed a commitment to support the Charity financially and continue to provide accommodation at the current low rent.

Funding for the Nurture Group teacher is currently being provided via Behaviour Support.

In line with its training strategy, COG members of staff have completed the following training courses:

- 1 member of staff – Assessing progress for Children with SEN
- 7 members of staff – Aided Language Stimulation
- 1 member of staff – Feeding training & competency observations
- 5 members of staff - Naso-Gastric feeding theory
- 2 members of staff – Pump feeding
- 7 members of staff – Feeding observations
- 3 members of staff – Joint Attention (this was via zoom)
- 1 member of staff – Toothbrushing programme
- 1 member of staff – Personal Education Plan training (virtual)
- 4 members of staff- SENCo training
- 1 member of staff – Mental Health Champion
- 1 member of staff – Mental Wellbeing

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2023

- 1 member of staff - Mental Health First Aid
- 4 members of staff – Creating environments to promote positive behaviour
- 4 members of staff – Supporting children with Communication & Interaction Needs - Sensory Harmony
- 2 members of staff -Effective Observation, Assessment and Planning for children with SEN
- 1 member of staff – Signalong
- 3 member of staff – Strategies to support children with Challenging Behaviours
- 4 members of staff – Understanding Social Communication & Interaction Needs - Autism pathway
- 10 members of staff – First Aid
- 1 member of staff - ASQ training
- 1 member of staff – Sensory Processing
- 3 members of staff – Autism Pathway
- 3 members of staff – Safeguarding Lead
- 2 members of staff – Embedding Language
- 1 member of staff – E.Learning Maths in Early Years
- 1 staff member – Smart Target Setting
- 1 member of staff – Ofsted Preparation

Staff members attended the following meetings

- 1 staff member – Communication & Language Network
- 1 member of staff – Communication Champion on line briefing
- 2 members of staff – SENCo briefing
- 5 Team Around the Child (TACH) meetings
- 5 Team around the Family (TAF) meetings
- 10 Child Action meetings
- 4 Child in Need meetings
- 14 Teams meetings
- 8 BASE network meetings
- 1 Wellbeing Conference
- 4 visits to schools

Staff members have also arranged and held

- 15 Teams meetings
- 81 Early Help/ Early Help Review meetings
- 1 Education & Health Care Plan Meeting
- 4 IEP Reviews
- 29 Intent, Implement and Impact Plan (I. I. I)meetings
- 1 Child Protection Meeting
- 2 PEP Meetings
- 48 New Child Visits

We have had several students on work experience/college placements

- 1 student did 1 day a week for 12 weeks
- 1 student did 1 day a week for 5 weeks
- 7 work experience students
- 1 Health & Social Care student for 1 week

The following professionals attended COG to work with individual children or for observational visits:

- 4 student nurses, full day observation
- 1 student nurse for half day observation
- 7 visits from Jo Brown (SEN BASE co-ordinator)
- 3 visits from Lyndsey Longworth
- 3 visits from Alex Baxter
- 2 visits from the Learning Disability Social Worker
- 1 junior doctor for half day observation
- 5 visits from Ladywood Outreach
- 17 visits from Educational Psychologists (to either observe children and/or speak with parents)

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2023

- 4 visits from the Learning Disability Team
- 10 visits from Speech & Language Therapy (SALT)
- 11 visits from Occupational Therapists assessing children, adjusting chairs & standing frames
- 2 visits from a Community Nurse
- 7 visits from Sue Worgan, SOGS (Schedule of Growing Skills)
- 11 visits from Physiotherapists working with children
- 2 visits from a Health Visitor
- 1 Health Visitor Student

In addition to the above

- A Speech Therapy Assistant attends Monday to Thursday each week to work one to one with children from the Yellow Room.

C.O.G is registered with Ofsted and following our most recent inspection 3 April 2019 we received the classification of Good. Ofsted said "The management and staff show a real passion to help children achieve the very best they can. Their proactive and dedicated approach helps to improve outcomes for all children. This includes the most vulnerable of children and those who have special educational needs (SEN) and/or disabilities."

The Charity was awarded the Bolton Mark Inclusion Award on 19 May 2015 this award is in recognition of complying with all operating standards set by the Local Authority deeming the organisation safe, friendly and effective. The accreditation is a mark of high quality for organisations working within communities.

Monitoring achievement

The care and education of our children and young adults has been maintained according to our objectives. Each child or young person has been helped and supported to achieve their full potential through individual and group activities. Individual guidance and tuition have been given to each child as necessary for that child or young person to fulfil their potential.

During the period 1 April 2022 to 31 March 2023 COG nursery and the High Needs Base (Blue Room) have cared for 67 children, 49 of which have additional needs which is 73.13%. Many of whom have been diagnosed as being on the Austistic Spectrum.

27 children left us during this period some went onto specialist provision, others went into mainstream and several children returned to us for a further year.

Nurture Group

During the year, we have provided places for 22 children from 15 different schools.

Of the children who have attended Nurture Group

- 14 children joined us from Reception. Two of these returned in Year one to complete their placements with us
- 5 children joined us from Year one
- 3 children joined us from Year two
- Of the above, three children were looked after (LAC) by the local authority
- 9 children did not complete their full placement with us, they transitioned back to their Primary school.
- 11 children did complete their placement, 10 transitioned successfully back to their Primary school and 1 child transitioned into specialist provision.
- 2 children continued their placement with us.
- Many of the children have had EHCP applied for during their time at Nurture Group.

We have had observations and assessments from professionals from outside agencies e.g., from Bolton Educational Psychology service, Bolton Behaviour support service, Aspire Behaviour support service and Thrive Behaviour support service in supporting our children in a variety of ways. We have also liaised by phone and email and remotely via Teams/Zoom. We have also had observations/visits from some staff from the children's schools. These usually last from an hour to half a day.

Mrs Tate (teacher) has been into schools to observe both children who have been referred and children who are currently attending Nurture Group to provide advice and support to schools. She has also attended meetings for the

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2023

children such as PEP, Child Protection conferences and reviews, early help reviews and annual reviews, etc. These have been both in person and remotely on Teams/Zoom.

The Trustees are confident that the Charity's objects have been fulfilled throughout this financial year.

Financial review

During the year ended 30 March 2023 income exceeded expenditure resulting in a surplus on unrestricted funds of £23,793. The net incoming resources on the restricted fund were £123.

Fundraising income of £2,813 was achieved during the year.

At 30 March 2023 the balance of unrestricted funds carried forward was £118,343.

A grant received specifically towards the nursery transport costs amounted to £13,130. This is shown as income on restricted funds.

The balance carried forward on restricted funds at 30 March 2023 was £4,733. This is comprised of the written down values of furniture, donated by a grant from Bolton Council, two donations for hoists, the balance of the grant from the National Lottery for the nursery transport costs and the balance for the Nurture Group teacher wages, all amounting to £4,733.

The Charity received funding from the Local Authority for the Nurture Group Teacher which is included in the income from restricted fund charitable activities.

The Charity rents the premises for £1,000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at about £25,000.

The Charity received funding from National Children's Bureau for the Independent Support Worker which is included in the income from restricted fund charitable activities.

Plans for the future

The Trustees will continue to explore new avenues of funding in order to diversify C.O.G.'s funding sources.

Monies that had been deposited in a higher yield fixed term savings account, which has now matured, have been moved into the higher yield easy access account in order to maximise income from savings. The Trustees are still looking at ways of minimising bank charges, by possibly changing banks.

Following on-going discussions with the Local Authority, additional funding has been secured from Bolton MBC because of the high number of children attending the nursery for whom we receive the Inclusion Fund. This has relieved some of the worries surrounding the sustainability of the service, under the raised funding formula introduced in 2016. Hopefully this will continue.

Statement of Trustees responsibilities

The Trustees, who are also the directors of Bolton Children's Opportunity Group (COG) for the purpose of company law, are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2023

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the examiner is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

I declare. In my capacity of Charity Trustee that:

the Trustees have approved the trustees' report (incorporating the directors' report and strategic report) above: and have authorised me to sign it on their behalf.

.....*Annette Dodd*.....
Annette Dodd

Dated*21/12/23*.....

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BOLTON CHILDREN'S OPPORTUNITY GROUP

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 30 March 2023, which are set out on pages 8 to 22.

Responsibilities and basis of report

As the Charity's Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

Since the company'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 ICAEW, which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts 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 accounts 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.

Signed Simon Worswick

Date 21 December 2023

Simon Worswick BA FCA

Smith & Goulding Limited
Hamill House
112-116 Chorley New Road
Bolton
BL1 4DH

BOLTON CHILDREN'S OPPORTUNITY GROUP**(A COMPANY LIMITED BY GUARANTEE)****COMBINED STATEMENT OF FINANCIAL ACTIVITIES & INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Charitable activities	2	279,141	159,870	439,011	396,795
Donations	3	32,412	1,449	33,861	30,205
Other trading activities	4	2,813	-	2,813	521
Investments	5	430	3	433	274
Total income		314,796	161,322	476,118	427,795
Expenditure on:	7				
Charitable activities		290,980	161,199	452,179	445,671
Raising funds		23	-	23	93
Total expenditure		291,003	161,199	452,202	445,764
Net Income / (expenditure) for the year		23,793	123	23,916	(17,969)
Fund balances at 31 March 2022		94,550	4,610	99,160	117,129
Fund balances at 30 March 2023		118,343	4,733	123,076	99,160

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The breakdown of the 2022 figures between the unrestricted and restricted funds are in note 19 on pages 18 to 22.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 30 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	15		16,287		17,943
Current Assets					
Debtors	13	29,390		29,072	
Cash at Bank and in Hand	12	101,463		75,332	
		<u>130,853</u>		<u>104,404</u>	
Current Liabilities					
Creditors	14	(24,064)		(23,187)	
Net Current Assets			<u>106,789</u>		<u>81,217</u>
Total Net Assets			<u>123,076</u>		<u>99,160</u>
The Funds of the Charly					
Restricted Funds	16		4,733		4,610
Unrestricted Funds	18		118,343		94,550
Total Charity Funds			<u>123,076</u>		<u>99,160</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts were approved by the Trustees on 21/12/23.

Annette Dodd
Annette Dodd

Company Registration No. 08376180

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 MARCH 2023

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the accounting policies set out in the notes to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The accounts include all transactions, assets and liabilities for which the Charity is responsible in law.

1.2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

1.3 Going concern

The Trustees have expressed serious concerns that the level of funding from the current contracts may not be sufficient to enable the Charity to deliver the contracted services. The Trustees consider that, at the date of approval of these accounts, the Charity has sufficient reserves to ensure that all liabilities could be discharged in the event of a winding up.

The accounts have been prepared on a going concern basis. The Trustees consider that the Charity's reserves would not show a material difference if the balance sheet was restated to realisable value.

1.4 Funds

The Restricted Funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are funds which are expendable at the discretion of the Trustees in furtherance of the objects of the Charity, and is the sum of the Charity's surplus income over the past 9 years and includes the transfer of net assets from Bolton Children's Opportunity Group for Handicapped Children, a now ceased charity, registration number 512813.

1.5 Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

1. the Charity becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

Investment income is included on the basis of interest receivable in the year.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the Charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2023

Income from government contracts and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.6 Donated goods and services

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated professional services and facilities are included in income at the estimated value of the gift to the Charity when received, based on the amount that the Charity would have been prepared to pay for these services or facilities had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount. Donated fixed assets are similarly taken to income at the value to the Charity with the other entry being capitalised in fixed assets.

1.7 Resources expended

Liabilities are recognised as soon as an outflow of economic benefit is probable.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the Charity and include governance costs, finance and office costs. Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice. These include costs of the preparation and examination of statutory accounts, the costs of Trustees meetings, rent, subscriptions and costs of any legal advice to trustees on governance or constitutional matters. Support costs are allocated to each of the activities on one of the following basis: either staff time or number of nursery sessions depending on the nature of the support costs, to best allocate the costs to each attributable heading.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

1.10 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance

2 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Fees, funding and grants	279,141	169,870	439,011	396,795

3 Other trading activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Fund raising	2,813	-	2,813	521

BOLTON CHILDREN'S OPPORTUNITY GROUP**(A COMPANY LIMITED BY GUARANTEE)****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 30 MARCH 2023****4 Investment Income**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Interest receivable	430	3	433	274

5 Donations

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations	7,412	1,449	8,861	4,306
Donated services, facilities and goods	25,000	-	25,000	25,000
	32,412	1,449	33,861	29,306

The Charity rents the premises for £1000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as income.

6 Commitments under operating leases

At 30 March 2023 the Charity had annual commitments under non-cancellable operating leases as follows:

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Rent due within one year	1,000	-	1,000	1,000

7 Total expenditure

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Fundraising	23	-	23	93
Expenditure on charitable activities	52,541	30,465	83,006	85,640
Wages and salaries	236,166	129,815	365,981	356,441
Depreciation	2,273	919	3,192	3,590
	291,003	161,199	452,202	445,764

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2023

8 Expenditure on charitable activities

	Support costs	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£	£
Activities	-	6,452	-	6,452	2,795
Catering	115	2,072	115	2,302	2,904
Insurance	5,468	-	-	5,468	5,694
Repairs	3,780	-	300	4,080	12,269
Cleaning	5,963	-	-	5,963	5,335
Telephone	4,547	691	2,041	7,279	6,983
Stationery and postage	431	3,020	863	4,314	4,214
Motor expenses	-	4,147	5,527	9,674	8,896
Travelling	-	167	1,225	1,392	583
Staff training	245	928	-	1,173	1,379
Sundry expenses	2,275	-	-	2,275	3,437
Rent	26,000	-	-	26,000	26,000
Legal and professional	1,254	-	-	1,254	13
Independent Examiner's fees	2,934	-	-	2,934	2,928
Subscriptions	1,061	475	729	2,265	2,046
Bank charges	181	-	-	181	164
Share of Support costs	(54,254)	34,589	19,665	-	-
	-	52,541	30,465	83,006	85,640

The Charity rents the premises for £1000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as expenditure.

9 Use of volunteers

DBS checked volunteers help with the children, preparation of the play sessions and transporting the children to and from home in the Charity's minibuses. They also help with fundraising and answering the telephone. The Trustees are unable to reliably measure their contribution to the Charity.

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2023

10 Employees / Key Personnel

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Staff	23	23
	Total 2023	Total 2022
	£	£
Wages and salaries	341,478	342,355
Social security costs	18,650	8,561
Defined Contribution Pension costs	5,855	5,525
	365,983	356,441

In the year to 30 March 2023 the Nurture Group Teacher was funded by the Charity with the help of a grant from the Local Authority.

In the year to 30 March 2023 two Trustees (2022 – two) were paid for their employment with the Charity. This amounted to £25,355 for wages and salaries, £1,040 for social security costs and £0 for defined contribution pension costs.

There were no employees whose annual remuneration was £60,000 or more.

11 Related parties

Bolton Council provides funding in support of the provision of Early Years Foundation Stage, Bolton Information and Advisory Service (previously Parent Partnership) and the Nurture Group Teacher.

Mrs Dodd has been an employee in the role of office administrator/ business manager since 1985. She was asked to become a Trustee in October 2017 as the Ofsted officer would only deal with a Trustee. Following this the Trustees did not feel they had enough knowledge regarding Ofsted and asked Mrs Dodd to become a Trustee in order to comply with the Ofsted requirements.

Mrs Partridge became a Trustee in January 2018 she was then asked to become an employee in September 2018 due to her knowledge as a retired special educational needs teacher and is well versed in all aspects of the position as an Information and Advisory Service officer.

Name of Trustee	Legal authority	Amounts paid 2023			Total 2022	
		Remuneration	Social Security costs	Pension Contribution		Total 2023
Mrs A Dodd		12,979	564	-	13,543	13,554
Mrs K Partridge		12,376	476	-	12,852	13,008
		25,355	1,040	-	26,395	26,562

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)**FOR THE YEAR ENDED 30 MARCH 2023****12 Cash at bank and in hand**

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Barclays Bank plc Current account	54,856	2,728	57,584	33,671
Aldermore Bank plc	42,047	-	42,047	41,631
Barclays Bank plc Minibus account	657	1,145	1,802	-
Petty cash	30	-	30	30
	<u>97,590</u>	<u>3,873</u>	<u>101,463</u>	<u>75,332</u>

13 Debtors

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Trade debtors	6,900	15,390	22,290	28,947
Prepayments	125	-	125	125
Accrued income	6,975	-	6,975	-
	<u>14,000</u>	<u>15,390</u>	<u>29,390</u>	<u>29,072</u>

14 Creditors

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Trade creditors	191	235	426	545
Taxes and social security costs	4,282	-	4,282	5,017
Pension costs	1,077	-	1,077	1,051
Other creditors	1,050	-	1,050	249
Accruals	2,880	-	2,880	5,760
Deferred income	-	14,349	14,349	10,565
	<u>9,480</u>	<u>14,584</u>	<u>24,064</u>	<u>23,187</u>

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2023

15 Tangible fixed assets

	Fixtures, fittings & equipment Unrestricted Funds	Fixtures, fittings & equipment Restricted Funds	Motor Vehicles Unrestricted Funds	Total 2023
Cost	£	£	£	£
At 31 March 2022	51,828	270	13,594	65,692
Additions	1,536	-	-	1,536
Disposals	-	-	-	-
At 30 March 2023	53,364	270	13,594	67,228
Depreciation				
At 31 March 2022	36,635	207	10,907	47,749
Charge for the year	2,511	9	672	3,192
Charge on disposals	-	-	-	-
At 30 March 2023	39,146	216	11,579	50,941
Net book value				
At 30 March 2022	14,218	54	2,015	16,287
At 31 March 2023	15,193	63	2,687	17,943

16 Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Funds	Balance at 31 March 2022	Movement in funds			Balance at 30 March 2023
		Income	Expenditure	Depreciation	
Furniture	63	-	-	(9)	54
Donations	2,728	300	(300)	-	2,728
Charitable Activities	1,249	146,443	(145,522)	(910)	1,260
Minibus running costs	570	14,579	(14,458)	-	691
Total Funds	4,610	161,322	(160,280)	(919)	4,733

Bolton Council awarded a grant for the provision of furniture. This is in the restricted fund and is being depreciated over its useful life.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2023

17 Total Movement In funds

Funds	Balance at 31 March 2022	Movement In funds		Balance at 30 March 2023
		Income	Expenditure	
Restricted Fund	4,610	161,322	(161,199)	4,733
Unrestricted Fund	94,550	314,796	(291,003)	118,343
Total Funds	99,160	476,118	(452,202)	123,076

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fund balances at 30 March 2023 are represented by:	£	£	£
Tangible fixed assets	16,233	54	16,287
Current assets	111,590	19,263	130,853
Creditors: amounts falling due within one year	(9,480)	(14,584)	(24,064)
	118,343	4,733	123,076

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2023

19 Comparatives for 2022

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Income from:			
Charitable activities	242,617	154,178	396,795
Donations	30,205	-	30,205
Other trading activities	521	-	521
Investments	274	-	274
Total income	273,617	154,178	427,795
Expenditure on:			
Charitable activities	293,301	152,370	445,671
Raising funds	93	-	93
Total expenditure	293,394	152,370	445,764
Net income / (expenditure) for the year	(19,777)	1,808	(17,969)
Fund balances at 31 March 2021	114,327	2,802	117,129
Fund balances at 30 March 2022	94,550	4,610	99,160

Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Fees, funding and grants	242,617	154,178	396,795

Donations

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Donations	5,205	-	5,205
Donated services, facilities and goods	25,000	-	25,000
	30,205	-	30,205

The Charity rents the premises for £1,000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as income.

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2023

19 Comparatives for 2022 continued

Total expenditure

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Fundraising	93	-	93
Expenditure on charitable activities	54,025	31,615	85,640
Wages and salaries	237,021	119,420	356,441
Depreciation	2,255	1,335	3,590
	<u>293,394</u>	<u>152,370</u>	<u>445,764</u>

Expenditure on charitable activities

	Support costs	Unrestricted funds	Restricted funds	Total 2022
	£	£	£	£
Activities	-	2,795	-	2,795
Catering	145	2,614	145	2,904
Insurance	5,694	-	-	5,694
Repairs	12,269	-	-	12,269
Cleaning	5,335	-	-	5,335
Telephone	3,542	775	2,666	6,983
Stationery and postage	421	2,950	843	4,214
Motor expenses	-	4,171	4,725	8,896
Travelling	-	78	505	583
Staff training	-	1,379	-	1,379
Sundry expenses	3,437	-	-	3,437
Rent	26,000	-	-	26,000
Legal and professional	13	-	-	13
Independent Examiner's fees	2,928	-	-	2,928
Subscriptions	1,282	226	538	2,046
Bank charges	164	-	-	164
Share of Support costs	(61,230)	39,037	22,193	-
	<u>-</u>	<u>54,025</u>	<u>31,615</u>	<u>85,640</u>

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2023

19 Comparatives for 2022 continued
Employees / Key Personnel

	Total 2022 £
Wages and salaries	342,355
Social security costs	8,561
Defined Contribution Pension costs	5,525
	<u>356,441</u>

Tangible fixed assets

	Fixtures, fittings & equipment Unrestricted Funds	Fixtures, fittings & equipment Restricted Funds	Motor Vehicles Unrestricted Funds	Total 2022
Cost	£	£	£	£
At 31 March 2021	45,269	270	13,594	59,133
Additions	6,559	-	-	6,559
Disposals	-	-	-	-
At 30 March 2022	<u>51,828</u>	<u>270</u>	<u>13,594</u>	<u>65,692</u>
Depreciation				
At 31 March 2021	33,952	196	10,011	44,159
Charge for the year	2,683	11	896	3,590
Charge on disposals	-	-	-	-
At 30 March 2022	<u>36,635</u>	<u>207</u>	<u>10,907</u>	<u>47,749</u>
Net book value				
At 30 March 2022	<u>15,193</u>	<u>63</u>	<u>2,687</u>	<u>17,943</u>
At 31 March 2021	<u>11,317</u>	<u>74</u>	<u>3,583</u>	<u>14,974</u>

Debtors

	Unrestricted funds £	Restricted funds £	Total 2022 £
Trade debtors	13,500	15,447	28,947
Prepayments	125	-	125
Accrued income	-	-	-
	<u>13,625</u>	<u>15,447</u>	<u>29,072</u>

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2023

19 Comparatives for 2022 continued
Cash at bank and In hand

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Barclays Bank plc	29,124	4,547	33,671
Aldermore Bank plc	41,631	-	41,631
Fundraising cash	-	-	-
Petty cash	30	-	30
	<u>70,785</u>	<u>4,547</u>	<u>75,332</u>

Creditors

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Trade creditors	545	-	545
Taxes and social security costs	5,017	-	5,017
Pension costs	1,051	-	1,051
Other creditors	249	-	249
Accruals	5,760	-	5,760
Deferred income	-	10,565	10,565
	<u>12,622</u>	<u>10,565</u>	<u>23,187</u>

Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Funds	Balance at 31 March 2021	Movement In funds			Balance at 30 March 2022
		Income	Expenditure	Depreciation	
Furniture	74			(11)	63
Donations	2,728				2,728
Charitable Activities	-	138,847	(136,626)	(972)	1,249
Minibus running costs	-	15,331	(14,409)	(352)	570
Total Funds	<u>2,802</u>	<u>154,178</u>	<u>(151,035)</u>	<u>1,335</u>	<u>4,610</u>

Bolton Council awarded a grant for the provision of furniture. This is also in the restricted fund and is being depreciated over its useful life.

BOLTON CHILDREN'S OPPORTUNITY GROUP**(A COMPANY LIMITED BY GUARANTEE)****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 30 MARCH 2023****19 Comparatives for 2022 continued****Total Movement In funds**

Funds	Balance at 31 March 2021	Movement In funds		Balance at 30 March 2022
		Income	Expenditure	
Restricted Fund	2,802	154,178	(152,370)	4,610
Unrestricted Fund	114,327	273,617	(293,394)	94,550
Total Funds	117,129	427,795	(445,764)	99,160

Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fund balances at 30 March 2022 are represented by:	£	£	£
Tangible fixed assets	17,880	63	17,943
Current assets	99,857	4,547	104,404
Creditors: amounts falling due within one year	(23,187)	-	(23,187)
	94,550	4,610	99,160

Accounts

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE PERIOD ENDED 30 MARCH 2022

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Dodd Mrs N Home Mrs K L Partridge Mrs S Seddon Mrs M E Wheatcroft
Chair	Mrs N Home
Secretary	Mrs A Dodd
Charity Number	1151118
Company Number	08376180
Registered Office	Hamill House 112-116 Chorley New Road Bolton BL1 4DH
Independent Examiner	Mr Simon Worswick BA FCA Smith & Goulding Limited Hamill House 112-116 Chorley New Road Bolton BL1 4DH
Bankers	Barclays Bank plc 1 Market Street Bolton BL1 1XA

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
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BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 MARCH 2022

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and accounts for the year ended 30 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019)".

Structure, governance and management

At a meeting of Trustees and members held on 7 December 2012 it was agreed to establish a Charitable Company to take over the assets and liabilities of Bolton Children's Opportunity Group for Handicapped Children an unincorporated charity with registered number 512813.

As a result, Bolton Children's Opportunity Group (COG), a Charitable Company limited by guarantee, was incorporated on 25 January 2013. The company was registered as a Charity on 6 March 2013 with registered number 1151118 and Company Registered Number 08376180.

The unincorporated organisation transferred all of its assets and liabilities to the Company with effect from 1 April 2013. The first Trustees of the Charitable Company were the same as those of the unincorporated organisation.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs A Dodd
Mrs N Home
Mrs K L Partridge
Mrs S Seddon
Mrs M E Wheatcroft

Under the requirements of the Memorandum and Articles of Association the Trustees are elected to serve for a period of years, now agreed as three. They retire by rotation and may be re-elected at the next Annual General Meeting. None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute an amount not exceeding £10 in the event of winding up.

The skill requirements for the Trust Body are regularly reviewed and any vacancy arising is filled by consensus amongst the remaining Trustees to meet the necessary criteria. Trustees are sought whose skills build on the skill base of the existing board of trustees that include sector specific skills such as Health & Social Welfare, Finance, Legal, and Human Resources,

The induction process for any newly appointed Trustee comprises an initial meeting with the Chair followed by meetings with the other Trustees. New Trustees receive all the relevant information in respect of the organisational structures and plans, Trustee job description, the Memorandum and Articles of Association, Guidance on Trustee Responsibilities and other relevant Charity Commission Guidance. This is further supported with verbal information from Chair of Trustees and/or the other Trustees.

Meetings take place at least twice a year to review the Charity's financial matters and general operating management.

Bolton Children's Opportunity Group employs professional people with experience and expertise relevant to the business of the Charity and the young people it supports. The Trustees set and monitor the scale of delegated responsibility invested in the senior management team. Likewise, it monitors and reviews the overall strategy and business plan.

The principal office of the Charity is Lowndes St Nursey, Lowndes St, Bolton, BL1 4QB.

Risk Factors

The Trustees have assessed the major risks to which the Charity is exposed in view of the new funding formula and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees are fully aware of the difficulties of maintaining the quality of service it delivers particularly in the current economic climate and are aware that there may be financial challenges in the future.

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

Related Parties

Bolton Metropolitan Borough Council (the Local Authority) provides funding in support of the provision of Early Years Foundation Stage and Bolton Information and Advisory Service (previously Parent Partnership).

Mrs Dodd has been an employee in the role of office administrator/ business manager since 1985. She was asked to become a Trustee in October 2017 as the Ofsted officer would only deal with a Trustee. Following this the Trustees did not feel they had enough knowledge regarding Ofsted and asked Mrs Dodd to become a Trustee in order to comply with the Ofsted requirements.

Mrs Partridge became a Trustee in January 2018 she was then asked to become an employee in September 2018 due to her knowledge as a retired special educational needs teacher and is well versed in all aspects of the position as an Information and Advisory Service officer.

- COG is a full Member of Bolton Together. Bolton Together is a Consortium for Voluntary Organisations. The aims of the Consortium are to share information, represent issues, share specialist training and offer representation on various Bolton Council led consultative groups.
- COG has been a Member of Bolton Parent Carer Consortium since 2014 when seven voluntary organisations together created Bolton Parent Carer Consortium. The aim is to become a stronger voice for parent carers of children with special educational needs (SEND) in Bolton. Consortium members represent parents and carers groups for health, social care and leisure. It aims for equality of opportunity and choice for disabled and young people aged 0 – 25 years.
- COG is a member of Bolton Community and Voluntary Service. Bolton CVS is a charitable company which exists to support voluntary and community organisations and positively promote voluntary action in Bolton.
- COG is a member of Greater Manchester Council for Voluntary Organisations. GMCVO is the voluntary, community and social enterprise (VCSE) sector support and development organisation covering the Greater Manchester city region.
- COG is a member of Bolton Early Start Panel (Resourced Nursery Panel).
- COG is a member of the Early Years Settings Managers Networking Group.
- COG is a member of SEND Reforms Strategy Group.
- COG is a member of the Inclusion Task and Finish Group.
- COG is a member of the Co-Production Task and Finish Group.
- COG is a member of Nurture Group Network.
- COG is a member of North West Information Advice and Support Service Network.

Objectives and activities

The Charity's objects are specifically restricted to the following:

To advance the education of children and young adults with additional needs within the Metropolitan Borough of Bolton.

To promote the development of individual capabilities competences skills and understanding. To provide a safe environment for group play and activities to encourage children to interact and learn through structured play.

To promote the involvement of parents and guardians to engage more with their child's education including other charitable activities through which they can help their child.

The policies adopted in furtherance of these objects are that the group may:-

- a) run a playgroup enabling children with additional needs to mix with normal children.
- b) foster mutual help and co-operation between parents, guardians, relatives and friends of children with additional needs and those trusted with the care of children with additional needs.
- c) raise adequate funds for the achievement of the foregoing object and invite and receive contributions from any persons by way of subscriptions, donations and otherwise, provided that the group shall not undertake any permanent trading activities in raising funds for its charitable object.
- d) hire premises, provide equipment, engage staff, admit children and require such payments to be made as are referred to below.
- e) expend money received from any source.
- f) maintain membership of the Pre-school Playgroups Association and assist in the promotion of that Association.
- g) do all other things as appear to the Trustees and Senior Management Team to be necessary in pursuance of the objects.

and there has been no change in these during the year.

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

Public benefit statement

The Charity meets its public benefit obligations by running a playgroup for children with additional needs, running outreach programmes for children with additional needs and providing help and support to children with additional needs and their parents or guardians. We believe that the Charity is in an excellent position to provide cost benefits when compared to other service providers in the maintained and private sectors.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Use of volunteers

DBS checked volunteers help with the children, preparation of the play sessions and transporting the children to and from home in the Charity's minibuses. They also help with fundraising and answering the telephone.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be, if possible, maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Strategic Report

Achievements and performance

The Trustees held three Trustee meetings during the year. The Trustees have focused on work throughout the year to address critical issues of funding insecurity. The Trustees goal is to ensure that the Charity is able to access the Local Authority funding streams. The aim is to guarantee the future viability of each service provided by the Charity. The funding formula for the Early Years Education Grant does not cover transport costs which is an important part of the Charity's service and the Trustees are aware that fund raising is essential to maintain this vital service. A bid to the National Lottery for three years funding towards the cost of providing transport, which had been delayed because of the Covid 19 pandemic, was finally approved and extended to cover 5 years' operating costs and payments commenced in January 2021.

Previously the Trustees have expressed ongoing concerns that the financial projections for the Local Authority funding indicate that the sustainability could be precarious for the future of the Charity. In order to address these concerns the Trustees and senior management team have worked towards developing strategies to ensure financial viability these include:-

- A further play session was introduced on a Friday afternoon, meaning we now operate for 30 hours every week.
- The fee for the play sessions has remained at £15 per session, since September 2020, this may need to be reviewed in the near future.
- The Local Authority has continued to fund the teacher's salary in Nurture Group, but this may not be a permanent situation and the Trustees will continue to monitor the situation.
- Following a very positive meeting with the local Authority, it was agreed that Year 2 children could be accepted into Nurture Group, this will help stabilise the viability of Nurture Group

The Charity is involved with the Bolton Hospice Lottery Partnership Scheme, the BWFC Lotteries Partnership Scheme, and is also registered with Every Click and Giving A Bit (see our website for details).

The Local Authority expressed a commitment to support the Charity financially and continue to provide accommodation at the current low rent.

In respect of the previously suggested "new premises" the Local Authority delayed any decision on the future of that building and so we took the decision to improve the appearance of the exterior of our current building by having it repainted and new PVC windows and doors installed on the front elevation and new fencing. A large proportion of the cost coming from monies donated following the death of our President Mrs Nicola McGuinness in January 2021 and from the Disability Access Fund.

Funding for the Nurture Group teacher is currently being provided via Behaviour Support.

In line with its training strategy, COG members of staff have completed the following training courses:

- 5 members of staff – Understanding Social Communication & Interaction Needs - Autism pathway
- 1 member of staff – Social Communication & Joint Attention
- 4 members of staff – Strategies to support children with Challenging Behaviour
- 1 member of staff – Communication Champion Briefing

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

- 3 members of staff – Supporting children with Communication & Interaction Needs – Sensory Harmony
- 1 member of staff – Feeding training & competency observations
- 9 members of staff – First Aid Course
- 3 members of staff – Creating environments to promote positive behaviour
- 3 members of staff – Supporting Early Communication
- 1 member of staff – Assessing progress for Children with SEN
- 1 member of staff - Embedding Language
- 1 member of staff -Effective Observation, Assessment and Planning for children with SEN
- 3 members of staff – Aided Language Stimulation
- 1 member of staff – Learning Maths in the Early Years
- 1 member of staff – Sensory Processing
- 1 member of staff – keeping children safe Advanced level
- 1 member of staff - Safeguarding Lead Training
- 1 member of staff - Safeguarding Training

Staff members attended the following meetings online via either Zoom or Teams or via Telephone

- 3 Team Around the Child (TACH) meetings
- 3 Child Action meetings
- 3 Child in Need meetings
- 3 BASE network meetings
- 1 EYFS Briefing
- 15 Teams meetings
- 1 SENCo Consultation meeting
- 1 Meeting at Greenfold School

Since September 2021 staff members have also arranged and held

- 15 Teams meetings
- 41 Early Help/Early Help Review meetings
- 3 IEP Reviews

We have had 3 students on work experience/college placements since the Covid Restrictions were lifted

The following professionals attended COG to work with individual children or for observational visits:

- 1 student nurses, full day observation
- 1 student nurse for half day observation
- 1 junior doctor for half day observation
- 9 visits from Occupational Therapists assessing children, adjusting chairs & standing frames
- 7 visits from Physiotherapists working with children
- 2 visits from Jo Brown (SEN BASE co-ordinator)
- 3 visits from Lyndsey Longworth
- 11 visits from Educational Psychologists (to either observe children and/or speak with parents)
- 2 visits from Speech & Language Therapy (SALT)
- 1 visit from a Health Visitor
- 8 visits from Sue Worgan, Ladywood Outreach to do SOGs
- 2 visits from Ladywood Outreach
- 2 visits from a Community Nurse
- 4 visits from the Learning Disability Team
- 1 visit from Alex Baxter
- 1 visit from the Sensory Impairment Team

In addition to the above

- A Speech Therapy Assistant attends Monday to Thursday each week to work one to one with children from the Yellow Room.

C.O.G is registered with Ofsted and following our most recent inspection 3 April 2019 we received the classification of Good. Ofsted said "The management and staff show a real passion to help children achieve the very best they can. Their proactive and dedicated approach helps to improve outcomes for all children. This includes the most vulnerable of children and those who have special educational needs (SEN) and/or disabilities."

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

The Charity was awarded the Bolton Mark Inclusion Award on 19 May 2015 this award is in recognition of complying with all operating standards set by the Local Authority deeming the organisation safe, friendly and effective. The accreditation is a mark of high quality for organisations working within communities.

Monitoring achievement

The care and education of our children and young adults has been maintained according to our objectives. Each child or young person has been helped and supported to achieve their full potential through individual and group activities. Individual guidance and tuition have been given to each child as necessary for that child or young person to fulfil their potential.

During the year 31 March 2021 to 30 March 2022 COG Nursery and the High Needs Base (Blue Room) have cared for 65 children, 50 of which have additional needs which is approx. 77%. Many of whom have been diagnosed as being on the Autistic Spectrum.

16 children who left us during this period went onto specialist provision, others went into mainstream and some returned to us for a further year.

Nurture Group

During the year, we have provided places for 19 children from 14 different schools.

Of the children who have attended Nurture Group

- 10 children were in Reception. Two of these returned in Year one to complete their placements with us
- 11 children were in Year one (including the two children who transitioned from Reception into Year one)
- Of the above, three children were looked after (LAC) by the local authority.

Many of the children have had EHCP applied for during their time at nurture group. This year due to a shortage of provision both in and out of borough none of the children who have attended nurture group have gone on to specialist provision.

We have had observations and assessments from professionals from outside agencies e.g., from Bolton Educational Psychology service, Bolton Behaviour support service, Aspire Behaviour support service and Thrive Behaviour support service in supporting our children in a variety of ways. We have also liaised by phone and email and remotely via Teams/Zoom. We have also had observations/visits from some staff from the children's schools. These usually last from an hour to half a day.

Mrs Tate (teacher) has been into schools to observe both children who have been referred and children who are currently attending Nurture Group to provide advice and support to schools. She has also attended meetings for the children such as PEP, Child Protection conferences and reviews, early help reviews and annual reviews, etc. These have been both in person and remotely on Teams/Zoom.

The Trustees are confident that the Charity's objects have been fulfilled throughout this financial year.

Financial review

During the year ended 30 March 2022 expenditure exceeded income resulting in a deficit on unrestricted funds of £19,777. The net incoming resources on the restricted fund were £1,808.

Fundraising income of £521 was achieved during the year.

At 30 March 2022 the balance of unrestricted funds carried forward was £94,550.

A grant received specifically towards the nursery transport costs amounted to £15,331. This is shown as income on restricted funds.

The balance carried forward on restricted funds at 30 March 2022 was £4,610. This is comprised of the written down values of furniture, donated by a grant from Bolton Council, two donations for hoists, the balance of the grant from the National Lottery for the nursery transport costs and the balance for the Nurture Group teacher wages, all amounting to £4,610.

The Charity received funding from the Local Authority for the Nurture Group Teacher which is included in the income from restricted fund charitable activities.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

The Charity rents the premises for £1,000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at about £25,000.

The Charity received funding from National Children's Bureau for the Independent Support Worker which is included in the income from restricted fund charitable activities.

Plans for the future

The Trustees will continue to explore new avenues of funding in order to diversify C.O.G.'s funding sources.

Monies that had been deposited in a higher yield fixed term savings account, which has now matured, have been moved into the higher yield easy access account in order to maximise income from savings. The Trustees are still looking at ways of minimising bank charges, by possibly changing banks.

Following on-going discussions with the Local Authority, additional funding has been secured from Bolton MBC because of the high number of children attending the nursery for whom we receive the Inclusion Fund. This has relieved some of the worries surrounding the sustainability of the service, under the raised funding formula introduced in 2016. Hopefully this will continue.

Statement of Trustees responsibilities

The Trustees, who are also the directors of Bolton Children's Opportunity Group (COG) for the purpose of company law, are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the examiner is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

I declare. In my capacity of Charity Trustee that:

the Trustees have approved the trustees' report (incorporating the directors' report and strategic report) above: and have authorised me to sign it on their behalf.

.....
Annette Dadd
Trustee

Dated

19/12/2022

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BOLTON CHILDREN'S OPPORTUNITY GROUP

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 30 March 2022, which are set out on pages 8 to 22.

Responsibilities and basis of report

As the Charity's Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

Since the company'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 ICAEW, which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts 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 accounts 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.

Signed.....*Simon Worswick*.....

Date.....*19 December 2022*.....

Simon Worswick BA FCA

R P Smith & Co Limited
Hamill House
112-116 Chorley New Road
Bolton
BL1 4DH

BOLTON CHILDREN'S OPPORTUNITY GROUP**(A COMPANY LIMITED BY GUARANTEE)****COMBINED STATEMENT OF FINANCIAL ACTIVITIES & INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 MARCH 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Charitable activities	2	242,617	154,178	396,795	364,177
Donations	3	30,205	-	30,205	29,306
Other trading activities	4	521	-	521	406
Investments	5	274	-	274	369
Total income		273,617	154,178	427,795	394,258
Expenditure on:					
	7				
Charitable activities		293,301	152,370	445,671	430,374
Raising funds		93	-	93	1,062
Total expenditure		293,394	152,370	445,764	431,436
Net income / (expenditure) for the year		(19,777)	1,808	(17,969)	(37,178)
Fund balances at 31 March 2021		114,327	2,802	117,129	154,307
Fund balances at 30 March 2022		94,550	4,610	99,160	117,129

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The breakdown of the 2021 figures between the unrestricted and restricted funds are in note 19 on pages 18 to 22.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 30 MARCH 2022

		2022	2021
	Notes	£	£
Fixed Assets			
Tangible assets	15	17,943	14,974
Current Assets			
Debtors	13	29,072	25,950
Cash at Bank and in Hand	12	75,332	92,695
		<u>104,404</u>	<u>118,645</u>
Current Liabilities			
Creditors	14	<u>(23,187)</u>	<u>(16,490)</u>
Net Current Assets		<u>81,217</u>	<u>102,155</u>
Total Net Assets		<u>99,160</u>	<u>117,129</u>
The Funds of the Charity			
Restricted Funds	16	4,610	2,802
Unrestricted Funds	18	94,550	114,327
Total Charity Funds		<u>99,160</u>	<u>117,129</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts were approved by the Trustees on 19/12/2022

Annette Dodd
Trustee

Company Registration No. 08376180

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 MARCH 2022

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the accounting policies set out in the notes to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The accounts include all transactions, assets and liabilities for which the Charity is responsible in law.

1.2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

1.3 Going concern

The Trustees have expressed serious concerns that the level of funding from the current contracts may not be sufficient to enable the Charity to deliver the contracted services. The Trustees consider that, at the date of approval of these accounts, the Charity has sufficient reserves to ensure that all liabilities could be discharged in the event of a winding up.

The accounts have been prepared on a going concern basis. The Trustees consider that the Charity's reserves would not show a material difference if the balance sheet was restated to realisable value.

1.4 Funds

The Restricted Funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are funds which are expendable at the discretion of the Trustees in furtherance of the objects of the Charity, and is the sum of the Charity's surplus income over the past 9 years and includes the transfer of net assets from Bolton Children's Opportunity Group for Handicapped Children, a now ceased charity, registration number 512813.

1.5 Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

1. the Charity becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

Investment income is included on the basis of interest receivable in the year.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the Charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

Income from government contracts and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.6 Donated goods and services

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated professional services and facilities are included in income at the estimated value of the gift to the Charity when received, based on the amount that the Charity would have been prepared to pay for these services or facilities had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount. Donated fixed assets are similarly taken to income at the value to the Charity with the other entry being capitalised in fixed assets.

1.7 Resources expended

Liabilities are recognised as soon as an outflow of economic benefit is probable.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the Charity and include governance costs, finance and office costs. Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice. These include costs of the preparation and examination of statutory accounts, the costs of Trustees meetings, rent, subscriptions and costs of any legal advice to trustees on governance or constitutional matters. Support costs are allocated to each of the activities on one of the following basis: either staff time or number of nursery sessions depending on the nature of the support costs, to best allocate the costs to each attributable heading.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

1.10 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance

2 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Fees, funding and grants	242,617	154,178	396,795	364,177

3 Other trading activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Fund raising	521	-	521	406

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

4 Investment income

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Interest receivable	274	-	274	369

5 Donations

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations	5,205	-	5,205	4,306
Donated services, facilities and goods	25,000	-	25,000	25,000
	30,205	-	30,205	29,306

The Charity rents the premises for £1000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as income.

6 Commitments under operating leases

At 30 March 2022 the Charity had annual commitments under non-cancellable operating leases as follows:

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Rent due within one year	1,000	-	1,000	1,000

7 Total expenditure

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Fundraising	93	-	93	1,062
Expenditure on charitable activities	54,025	31,615	85,640	69,975
Wages and salaries	237,021	119,420	356,441	357,193
Depreciation	2,255	1,335	3,590	3,206
	293,394	152,370	445,764	431,436

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

8 Expenditure on charitable activities

	Support costs	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£	£
Activities	-	2,795	-	2,795	1,697
Catering	145	2,614	145	2,904	1,484
Insurance	5,694	-	-	5,694	5,225
Repairs	12,269	-	-	12,269	3,861
Cleaning	5,335	-	-	5,335	6,518
Telephone	3,542	775	2,666	6,983	6,444
Stationery and postage	421	2,950	843	4,214	4,944
Motor expenses	-	4,171	4,725	8,896	4,710
Travelling	-	78	505	583	47
Staff training	-	1,379	-	1,379	903
Sundry expenses	3,437	-	-	3,437	2,273
Rent	26,000	-	-	26,000	26,000
Legal and professional	13	-	-	13	188
Independent Examiner's fees	2,928	-	-	2,928	2,988
Subscriptions	1,282	226	538	2,046	2,524
Bank charges	164	-	-	164	169
Share of Support costs	(61,230)	39,037	22,193	-	-
	-	54,025	31,615	85,640	69,975

The Charity rents the premises for £1000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as expenditure.

9 Use of volunteers

DBS checked volunteers help with the children, preparation of the play sessions and transporting the children to and from home in the Charity's minibuses. They also help with fundraising and answering the telephone. The Trustees are unable to reliably measure their contribution to the Charity.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

10 Employees / Key Personnel

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Staff	23	28
	Total 2022	Total 2021
	£	£
Wages and salaries	342,355	338,855
Social security costs	8,561	13,198
Defined Contribution Pension costs	5,525	5,140
	356,441	357,193

In the year to 30 March 2022 the Nurture Group Teacher was funded by the Charity with the help of a grant from the Local Authority.

During the year Employers Allowance was reclaimed for the tax years 2017/18, 2018/19 and 2019/20 amounting to a reduction in Employers National Insurance contributions payable amounting to £9,000 on top of the current years allowance of £4000.

In the year to 30 March 2022 two Trustees (2021 – two) were paid for their employment with the Charity. This amounted to £25,486 for wages and salaries, £1,076 for social security costs and £0 for defined contribution pension costs.

There were no employees whose annual remuneration was £60,000 or more.

11 Related parties

Bolton Council provides funding in support of the provision of Early Years Foundation Stage, Bolton Information and Advisory Service (previously Parent Partnership) and the Nurture Group Teacher.

Mrs Dodd has been an employee in the role of office administrator/ business manager since 1985. She was asked to become a Trustee in October 2017 as the Ofsted officer would only deal with a Trustee. Following this the Trustees did not feel they had enough knowledge regarding Ofsted and asked Mrs Dodd to become a Trustee in order to comply with the Ofsted requirements.

Mrs Partridge became a Trustee in January 2018 she was then asked to become an employee in September 2018 due to her knowledge as a retired special educational needs teacher and is well versed in all aspects of the position as an Information and Advisory Service officer.

Name of Trustee	Legal authority	Amounts paid 2022			Total 2021
		Remuneration	Social Security costs	Pension Contribution	
Mrs A Dodd		12,983	571	-	13,554
Mrs K Partridge		12,503	505	-	13,008
		25,486	1,076	-	26,562

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

12 Cash at bank and in hand

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Barclays Bank plc	29,124	4,547	33,671	41,292
Aldermore Bank plc	41,631	-	41,631	51,373
Fundraising cash	-	-	-	-
Petty cash	30	-	30	30
	<u>70,785</u>	<u>4,547</u>	<u>75,332</u>	<u>92,695</u>

13 Debtors

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Trade debtors	13,500	15,447	28,947	18,275
Other debtors	-	-	-	7,575
Prepayments	125	-	125	100
Accrued income	-	-	-	-
	<u>13,625</u>	<u>15,447</u>	<u>29,072</u>	<u>25,950</u>

14 Creditors

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Trade creditors	545	-	545	-
Taxes and social security costs	5,017	-	5,017	5,003
Pension costs	1,051	-	1,051	(47)
Other creditors	249	-	249	815
Accruals	5,760	-	5,760	2,880
Deferred income	-	10,565	10,565	7,839
	<u>12,622</u>	<u>10,565</u>	<u>23,187</u>	<u>16,490</u>

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

15 Tangible fixed assets

	Fixtures, fittings & equipment Unrestricted Funds	Fixtures, fittings & equipment Restricted Funds	Motor Vehicles Unrestricted Funds	Total 2022
Cost	£	£	£	£
At 31 March 2021	45,269	270	13,594	59,133
Additions	6,559	-	-	6,559
Disposals	-	-	-	-
At 30 March 2022	51,828	270	13,594	65,692
Depreciation				
At 31 March 2021	33,952	196	10,011	44,159
Charge for the year	2,683	11	896	3,590
Charge on disposals	-	-	-	-
At 30 March 2022	36,635	207	10,907	47,749
Net book value				
At 30 March 2022	15,193	63	2,687	17,943
At 31 March 2021	11,317	74	3,583	14,974

16 Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Funds	Balance at 31 March 2021	Movement in funds			Balance at 30 March 2022
		Income	Expenditure	Depreciation	
Furniture	74			(11)	63
Donations	2,728				2,728
Charitable Activities	-	138,847	(136,626)	(972)	1,249
Minibus running costs	-	15,331	(14,409)	(352)	570
Total Funds	2,802	154,178	(151,035)	1,335	4,610

Bolton Council awarded a grant for the provision of furniture. This is in the restricted fund and is being depreciated over its useful life.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

17 Total Movement in funds

Funds	Balance at 31 March 2021	Movement in funds		Balance at 30 March 2022
		Income	Expenditure	
Restricted Fund	2,802	154,178	(152,370)	4,610
Unrestricted Fund	114,327	273,617	(293,394)	94,550
Total Funds	117,129	427,795	(445,764)	99,160

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fund balances at 30 March 2022 are represented by:	£	£	£
Tangible fixed assets	17,880	63	17,943
Current assets	99,857	4,547	104,404
Creditors: amounts falling due within one year	(23,187)	-	(23,187)
	94,550	4,610	99,160

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

19 Comparatives for 2021

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Income from:			
Charitable activities	242,092	122,085	364,177
Donations	29,306	-	29,306
Other trading activities	406	-	406
Investments	369	-	369
Total income	272,173	122,085	394,258
Expenditure on:			
Charitable activities	308,276	122,098	430,374
Raising funds	1,062	-	1,062
Total expenditure	309,338	122,098	431,436
Net income / (expenditure) for the year	(37,165)	(13)	(37,178)
Fund balances at 1 April 2020	151,492	2,815	154,307
Fund balances at 30 March 2021	114,327	2,802	117,129

Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Fees, funding and grants	242,092	122,085	364,177

Donations

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Donations	4,306	-	4,306
Donated services, facilities and goods	25,000	-	25,000
	29,306	-	29,306

The Charity rents the premises for £1,000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as income.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

19 Comparatives for 2021 continued

Total expenditure

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Fundraising	1,062	-	1,062
Expenditure on charitable activities	46,172	23,803	69,975
Wages and salaries	259,638	97,555	357,193
Depreciation	2,466	740	3,206
	<u>309,338</u>	<u>122,098</u>	<u>431,436</u>

Expenditure on charitable activities

	Support costs	Unrestricted funds	Restricted funds	Total 2021
	£	£	£	£
Activities	-	1,299	398	1,697
Catering	71	1,281	132	1,484
Insurance	5,225	-	-	5,225
Repairs	3,861	-	-	3,861
Cleaning	6,518	-	-	6,518
Telephone	3,440	1,406	1,598	6,444
Stationery and postage	494	3,461	989	4,944
Motor expenses	-	4,009	701	4,710
Travelling	-	8	39	47
Staff training	-	903	-	903
Sundry expenses	2,192	-	81	2,273
Rent	26,000	-	-	26,000
Legal and professional	13	-	175	188
Independent Examiner's fees	2,988	-	-	2,988
Subscriptions	1,569	401	554	2,524
Bank charges	169	-	-	169
Share of Support costs	(52,540)	33,404	19,136	-
	<u>-</u>	<u>46,172</u>	<u>23,803</u>	<u>69,975</u>

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

19 Comparatives for 2021 continued
Employees / Key Personnel

	Total 2021 £
Wages and salaries	338,855
Social security costs	13,198
Defined Contribution Pension costs	5,140
	<u>357,193</u>

Tangible fixed assets

	Fixtures, fittings & equipment Unrestricted Funds	Fixtures, fittings & equipment Restricted Funds	Motor Vehicles Unrestricted Funds	Total 2021
Cost	£	£	£	£
At 1 April 2020	44,650	270	13,594	58,514
Additions	619	-	-	619
Disposals	-	-	-	-
At 30 March 2021	<u>45,269</u>	<u>270</u>	<u>13,594</u>	<u>59,133</u>
Depreciation				
At 1 April 2020	31,954	183	8,816	40,953
Charge for the year	1,998	13	1,195	3,206
Charge on disposals	-	-	-	-
At 30 March 2021	<u>33,952</u>	<u>196</u>	<u>10,011</u>	<u>44,159</u>
Net book value				
At 30 March 2021	<u>11,317</u>	<u>74</u>	<u>3,583</u>	<u>14,974</u>
At 1 April 2020	12,696	87	4,778	17,561

Debtors

	Unrestricted funds £	Restricted funds £	Total 2021 £
Trade debtors	13,275	5,000	18,275
Other debtors	7,575	-	7,575
Prepayments	100	-	100
Accrued income	-	-	-
	<u>20,950</u>	<u>5,000</u>	<u>25,950</u>

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

19 Comparatives for 2021 continued
Cash at bank and in hand

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Barclays Bank plc	38,564	2,728	41,292
Aldermore Bank plc	51,373	-	51,373
Fundraising cash	-	-	-
Petty cash	30	-	30
	<u>89,967</u>	<u>2,728</u>	<u>92,695</u>

Creditors

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Trade creditors	-	-	-
Taxes and social security costs	5,003	-	5,003
Other creditors	768	-	768
Accruals	2,880	-	2,880
Deferred income	-	7,839	7,839
	<u>8,651</u>	<u>7,839</u>	<u>16,490</u>

Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Funds	Balance at 1 April 2020	Movement in funds			Balance at 30 March 2021
		Income	Expenditure	Depreciation	
Furniture	87	-	-	(13)	74
Donations	2,728	-	-	-	2,728
Charitable Activities	-	117,997	(117,269)	(728)	-
Minibus running costs	-	4,089	(4,089)	-	-
Total Funds	<u>2,815</u>	<u>122,086</u>	<u>(121,358)</u>	<u>(741)</u>	<u>2,802</u>

Bolton Council awarded a grant for the provision of furniture. This is also in the restricted fund and is being depreciated over its useful life.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

19 Comparatives for 2021 continued
Total Movement in funds

Funds	Balance at 1 April 2020	Movement in funds		Balance at 30 March 2021
		Income	Expenditure	
Restricted Fund	2,815	122,085	(122,098)	2,802
Unrestricted Fund	151,492	272,173	(309,338)	114,327
Total Funds	154,307	394,258	(431,436)	117,129

Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fund balances at 30 March 2021 are represented by:	£	£	£
Tangible fixed assets	14,900	74	14,974
Current assets	115,917	2,728	118,645
Creditors: amounts falling due within one year	(16,490)	-	(16,490)
	114,327	2,802	117,129

Accounts

Charlty Registration No. 1151118
Company Registration No. 08376180 (England and Wales)

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 MARCH 2021

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Dodd Mrs N Greenwood (appointed 17 December 2020) Mrs J Mason Mrs K L Partridge Mrs S Seddon (appointed 30 March 2021) Mrs C Soeiro (resigned 13 February 2021) Mrs M E Wheatcroft (appointed 30 March 2021)
Chair	Mrs J Mason
Secretary	Mrs A Dodd
Charlty Number	1151118
Company Number	08376180
Registered Office	Hamill House 112-116 Chorley New Road Bolton BL1 4DH
Independent Examiner	Mr Simon Worswick BA FCA R P Smith & Co Limited Hamill House 112-116 Chorley New Road Bolton BL1 4DH
Bankers	Barclays Bank plc 1 Market Street Bolton BL1 1XA

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
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BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 MARCH 2021

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and accounts for the year ended 30 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019)".

Structure, governance and management

At a meeting of Trustees and members held on 7 December 2012 it was agreed to establish a Charitable Company to take over the assets and liabilities of Bolton Children's Opportunity Group for Handicapped Children an unincorporated charity with registered number 512813.

As a result, Bolton Children's Opportunity Group (COG), a Charitable Company limited by guarantee, was incorporated on 25 January 2013. The company was registered as a Charity on 6 March 2013 with registered number 1151118 and Company Registered Number 08376180.

The unincorporated organisation transferred all of its assets and liabilities to the Company with effect from 1 April 2013. The first Trustees of the Charitable Company were the same as those of the unincorporated organisation.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs A Dodd
Mrs N Greenwood (appointed 17 December 2020)
Mrs J Mason (resigned 15 January 2021)
Mrs K L Partridge
Mrs S Seddon (appointed 30 March 2021)
Mrs C Soeiro (resigned 13 February 2021)
Mrs M E Wheatcroft (appointed 30 March 2021)

Under the requirements of the Memorandum and Articles of Association the Trustees are elected to serve for a period of years, now agreed as three. They retire by rotation and may be re-elected at the next Annual General Meeting. None of the Trustees have any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute an amount not exceeding £10 in the event of winding up.

The skill requirements for the Trust Body are regularly reviewed and any vacancy arising is filled by consensus amongst the remaining Trustees to meet the necessary criteria. Trustees are sought whose skills build on the skill base of the existing board of trustees that include sector specific skills such as Health & Social Welfare, Finance, Legal, and Human Resources,

The induction process for any newly appointed Trustee comprises an initial meeting with the Chair followed by meetings with the other Trustees. New Trustees receive all the relevant information in respect of the organisational structures and plans, Trustee job description, the Memorandum and Articles of Association, Guidance on Trustee Responsibilities and other relevant Charity Commission Guidance. This is further supported with verbal information from Chair of Trustees and/or the other Trustees.

Meetings take place at least twice a year to review the Charity's financial matters and general operating management.

Bolton Children's Opportunity Group employs professional people with experience and expertise relevant to the business of the Charity and the young people it supports. The Trustees set and monitor the scale of delegated responsibility invested in the senior management team. Likewise, it monitors and reviews the overall strategy and business plan.

The principal office of the Charity is Lowndes St Nursey, Lowndes St, Bolton, BL1 4QB.

Risk Factors

The Trustees have assessed the major risks to which the Charity is exposed in view of the new funding formula and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees are fully aware of the difficulties of maintaining the quality of service it delivers particularly in the current economic climate and are aware that there may be financial challenges in the future.

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Related Parties

Bolton Metropolitan Borough Council (the Local Authority) provides funding in support of the provision of Early Years Foundation Stage and Bolton Information and Advisory Service (previously Parent Partnership).

Mrs Dodd has been an employee in the role of office administrator/ business manager since 1985. She was asked to become a Trustee in October 2017 as the Ofsted officer would only deal with a Trustee. Following this the Trustees did not feel they had enough knowledge regarding Ofsted and asked Mrs Dodd to become a Trustee in order to comply with the Ofsted requirements.

Mrs Partridge became a Trustee in January 2018 she was then asked to become an employee in September 2018 due to her knowledge as a retired special educational needs teacher and is well versed in all aspects of the position as an Information and Advisory Service officer.

- COG is a full Member of Bolton Together. Bolton Together is a Consortium for Voluntary Organisations. The aims of the Consortium are to share information, represent issues, share specialist training and offer representation on various Bolton Council led consultative groups.
- COG has been a Member of Bolton Parent Carer Consortium since 2014 when seven voluntary organisations together created Bolton Parent Carer Consortium. The aim is to become a stronger voice for parent carers of children with special educational needs (SEND) in Bolton. Consortium members represent parents and carers groups for health, social care and leisure. It aims for equality of opportunity and choice for disabled and young people aged 0 – 25 years.
- COG is a member of Bolton Community and Voluntary Service. Bolton CVS is a charitable company which exists to support voluntary and community organisations and positively promote voluntary action in Bolton.
- COG is a member of Greater Manchester Council for Voluntary Organisations. GMCVO is the voluntary, community and social enterprise (VCSE) sector support and development organisation covering the Greater Manchester city region.
- COG is a member of Bolton Early Start Panel (Resourced Nursery Panel).
- COG is a member of the Early Years Settings Managers Networking Group.
- COG is a member of SEND Reforms Strategy Group.
- COG is a member of the Inclusion Task and Finish Group.
- COG is a member of the Co-Production Task and Finish Group.
- COG is a member of Nurture Group Network.
- COG is a member of North West Information Advice and Support Service Network.

Objectives and activities

The Charity's objects are specifically restricted to the following:

To advance the education of children and young adults with additional needs within the Metropolitan Borough of Bolton.

To promote the development of individual capabilities competences skills and understanding. To provide a safe environment for group play and activities to encourage children to interact and learn through structured play.

To promote the involvement of parents and guardians to engage more with their child's education including other charitable activities through which they can help their child.

The policies adopted in furtherance of these objects are that the group may:-

- a) run a playgroup enabling children with additional needs to mix with normal children.
- b) foster mutual help and co-operation between parents, guardians, relatives and friends of children with additional needs and those trusted with the care of children with additional needs.
- c) raise adequate funds for the achievement of the foregoing object and invite and receive contributions from any persons by way of subscriptions, donations and otherwise, provided that the group shall not undertake any permanent trading activities in raising funds for its charitable object.
- d) hire premises, provide equipment, engage staff, admit children and require such payments to be made as are referred to below.
- e) expend money received from any source.
- f) maintain membership of the Pre-school Playgroups Association and assist in the promotion of that Association.
- g) do all other things as appear to the Trustees and Senior Management Team to be necessary in pursuance of the objects.

and there has been no change in these during the year.

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Public benefit statement

The Charity meets its public benefit obligations by running a playgroup for children with additional needs, running outreach programmes for children with additional needs and providing help and support to children with additional needs and their parents or guardians. We believe that the Charity is in an excellent position to provide cost benefits when compared to other service providers in the maintained and private sectors.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Use of volunteers

DBS checked volunteers help with the children, preparation of the play sessions and transporting the children to and from home in the Charity's minibuses. They also help with fundraising and answering the telephone.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Strategic Report

Achievements and performance

On the 28th January 2021, everyone at COG was saddened to hear about the passing of our friend, colleague, and founder Mrs Nicola Pearcey/McGuinness. In 1979 after the birth of her daughter, who was diagnosed with Down Syndrome, Nicola recognised that there was very little available to families like hers and decided to do something about it. Nicola set up COG (Children's Opportunity Group) with a vision that children with and without special educational needs and disabilities would be educated and play together, removing barriers, stigma and promoting inclusion. Over the decades COG (now Bolton Children's Opportunity Group, a registered charity), has developed and evolved into a thriving nursery, with ASD specific provision, a nurture group, and has become a hub for parental support from the earliest point.

We are sure that any family who had the pleasure of being supported by Nicola would attest to what a truly wonderful person she was. Her values and beliefs, driven by her own experiences, were a force to be reckoned with. Nicola shaped and transformed the way that children with special needs and disabilities were supported. Her morals and ethos are still the motivator that keeps the wheels at COG moving. All the staff within COG nursery, Nurture Group and the IAS service have been guided and supported by Nicola to ensure high quality, inclusive support for children and families in Bolton continues for many more years to come.

The Trustees held two Trustee meetings during the year. The Trustees have focused on work throughout the year to address critical issues of funding insecurity. The Trustees goal is to ensure that the Charity is able to access the Local Authority funding streams. The aim is to guarantee the future viability of each service provided by the Charity. The funding formula for the Early Years Education Grant does not cover transport costs which is an important part of the Charity's service and the Trustees are aware that fund raising is essential to maintain this vital service. A bid to the National Lottery for three years funding towards the cost of providing transport, which had been delayed because of the Covid 19 pandemic, was finally approved and extended to cover 5 years' operating costs and payments commenced in January 2021.

Previously the Trustees have expressed ongoing concerns that the financial projections for the Local Authority funding indicate that the sustainability could be precarious for the future of the Charity. In order to address these concerns the Trustees and senior management team have worked towards developing strategies to ensure financial viability these include:-

- Due to a reduction in numbers attending, it was decided to suspend the Mother & Baby sessions, thus allowing a further play session to be opened up. This will increase numbers of children attending bringing with them either increased funding or increased fees.
- The Mother & Baby session will remain under review with the possibility of re-starting it on a Friday afternoon, with a new structure, should numbers increase.
- The fee for the play sessions were increased from £12 per session to £15 from September 2020.
- The Local Authority has continued to fund the teacher's salary in Nurture Group, but this may not be a permanent situation and the Trustees will continue to monitor the situation.

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

The Charity is involved with the Bolton Hospice Lottery Partnership Scheme, the BWFC Lotteries Partnership Scheme, and is also registered with Every Click and Giving A Bit (see our website for details).

The Local Authority expressed a commitment to support the Charity financially and continue to provide accommodation at the current low rent.

Funding for the Nurture Group teacher is currently being provided via Behaviour Support.

For the period from 14th April 2020 to 5th June 2020 during the first lockdown of the pandemic COG nursery, Blue Room and Nurture Group only provided care for parents who were classed as front-line workers. During this period, we cared for between 3 and 6 children per day, providing all day care. From 8th June 2020 when we recommenced providing transport we were offering care for up to a maximum of 13 children per day, either morning/afternoon or all day for front line workers. Also, during this period all face-to-face meetings, training courses and visits from professionals were suspended. Even when we re-opened to all children in September most meetings and training courses were being held online or over the telephone.

In line with its training strategy and the constraints of the Covid 19 pandemic, COG members of staff have completed the following training courses:

- 2 member of staff – Understanding Social Communication & Interaction Needs - Autism pathway
- 2 members of staff – Social Communication & Joint Attention
- 1 member of staff – Strategies to support children with Challenging Behaviour
- 1 members of staff – Communication Champion Briefing
- 2 members of staff – Early Communication Language Development
- 2 members of staff - Total Communication
- 1 member of staff – Communication & Language – Integrated Pathway
- 2 members of staff – Supporting children with Communication & Interaction Needs – Sensory Harmony
- 3 member of staff –Feeding training & competency observations
- 4members of staff – First Aid Course
- 1 members of staff – Creating environments to promote positive behaviour
- 1 member of staff – Supporting Early Communication
- 1 members of staff – Assessing progress for Children with SEND

Because of the lockdown and other restrictions due to the Covid 19 pandemic, staff members have been unable to visit other settings.

Staff members attended the following meetings online via either Zoom or Teams

- 4 Team Around the Child (TACH) meetings
- 5 Child Action meeting
- Early Years Webinars
- 3 ASD Moderation Meetings

Since September 2020 staff members have also arranged and held a combined total of 44 meetings with parents and other interested professionals to either set up or review Individual Education Plans/Early Help Reviews with parents. Either on the phone or via Zoom.

Because of the lockdown and other restrictions due to the Covid 19 pandemic, there have been no school students on work experience.

Following the easing of some restrictions from September 2020, the following professionals attended COG to work with individual children or for observational visits:

- 1 student nurses, full day observation
- 3 visits from Occupational Therapists assessing children, adjusting chairs & standing frames
- 1 visits from Physiotherapists working with children
- 2 visits from Jo Brown (SEN BASE co-ordinator)
- 1 Zoom meeting from Lyndsey Longworth
- 11 visits from Educational Psychologists (to either observe children and/or speak with parents)
- 3 visits from Speech & Language Therapy (SALT)

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2021

In addition to the above

- A Speech Therapy Assistant attends Monday to Thursday each week to work one to one with children from the Yellow Room.
- A teacher from Ladywood Outreach Service attended on 9 occasions to observe children who probably needed an EHC Plan

C.O.G is registered with Ofsted and following our most recent inspection 3 April 2019 we received the classification of Good. Ofsted said "The management and staff show a real passion to help children achieve the very best they can. Their proactive and dedicated approach helps to improve outcomes for all children. This includes the most vulnerable of children and those who have special educational needs (SEN) and/or disabilities."

The Charity was awarded the Bolton Mark Inclusion Award on 19 May 2015 this award is in recognition of complying with all operating standards set by the Local Authority deeming the organisation safe, friendly and effective. The accreditation is a mark of high quality for organisations working within communities.

Monitoring achievement

The care and education of our children and young adults has been maintained according to our objectives. Each child or young person has been helped and supported to achieve their full potential through individual and group activities. Individual guidance and tuition have been given to each child as necessary for that child or young person to fulfil their potential.

During the period 1 April 2020 to 30 March 2021 the Charity has cared for 67 children in the nursery, 49 of which have additional needs which is approximately 73%.

The Covid 19 pandemic has limited and impacted on all aspects of nurture group. We have been unable to have observations and assessments from professionals from outside agencies due to the Covid 19 restrictions. However, we have liaised remotely with staff from Bolton educational psychology service, Bolton Behaviour support service, Aspire Behaviour support service and Thrive Behaviour support service in supporting our children in a variety of ways. Recently as the restrictions have begun to ease, we have had observations/visits from some staff from the children's schools. These usually last from an hour to half a day.

Mrs Tate has been into schools to observe both children who have been referred and also children who are currently attending nurture group to provide advice and support to schools although this has again been more limited than usual due to the Covid pandemic and the majority of the work has been done remotely. She has also attended meetings for the children such as PEP, Initial Child protection conferences and reviews, early help reviews and annual reviews, etc. These have been both in person more often remotely on Teams/Zoom.

Of the children who have attended nurture group

5 children were in Reception. One of these returned in Year one to complete his placement with us.

11 children were in Year one (including the child who transitioned from Reception into Year one and 6 children who were in year one and who transitioned into year two during their placement with us).

6 children were in Year two, all of these returned to us following the initial Covid 19 lockdown. This was with the agreement of the local authority who agreed that if the children needed to attend nurture group before the lockdown they would definitely need it following the lockdown. This was despite the children transitioning into year two which would usually make them too old to attend nurture group).

Of the above children one child attended nurture group four days per week (the equivalent of two places). This began when he was in year one and continued into year two.

It was a worrying time for the Organisation, initially not knowing whether we would be paid for children who were unable to attend, but following new government guidance, the Local Authority paid for all children on the headcount at the beginning of the Spring Term and all schools, except for one, also paid for children who were unable to attend the Nurture Group.

The Trustees are confident that the Charity's objects have been fulfilled throughout this financial year.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2021

Financial review

During the year ended 30 March 2021 expenditure exceeded income resulting in a deficit on unrestricted funds of £37,165. Expenditure from restricted funds exceeded income by £13.

Fundraising Income of £406 was achieved during the year.

At 30 March 2021 the balance of unrestricted funds carried forward was £114,327.

A grant received specifically towards the nursery transport costs amounted to £4,089. This is shown as income on restricted funds.

The balance carried forward on restricted funds at 30 March 2021 was £2,802. This is comprised of the written down values of furniture, donated by a grant from Bolton Council and two donations for hoists amounting to £2,728.

The Charity rents the premises for £1,000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at about £25,000.

The Charity received funding from the Local Authority for the Nurture Group Teacher which is included in the income from restricted fund charitable activities.

The Charity received funding from National Children's Bureau for the Independent Support Worker which is included in the income from restricted fund charitable activities.

Plans for the future

The Trustees will continue to explore new avenues of funding in order to diversify C.O.G.'s funding sources.

Monies that had been deposited in a higher yield fixed term savings account, which has now matured, have been moved into the higher yield easy access account in order to maximise income from savings. The Trustees are still looking at ways of minimising bank charges, by possibly changing banks.

The fund-raising officer is in contact with the member of staff at the Local Authority who is responsible for preparing fund raising applications. The fund-raising officer has had some success already in her applications for grants, particularly for the transport costs and was successful with her bid for 3 years funding from the National Lottery which was extended to cover 5 years' operating costs.

In respect of the previously suggested "new premises" the Local Authority have delayed any decision on the future of that building and so we took the decision to improve the appearance of the exterior of our current building by having it repainted and new PVC windows and doors installed on the front elevation. A large proportion of the cost coming from monies donated following the death of our President Mrs Nicola McGulness in January 2021.

Following on-going discussions with the Local Authority, additional funding has been secured from Bolton MBC because of the high number of children attending the nursery for whom we receive the Inclusion Fund. This has relieved some of the worries surrounding the sustainability of the service, under the raised funding formula introduced in 2016. Hopefully this will continue.

The number of nursery sessions in 2020/2021 remained at 9. With session fees having increased from £12 to £15 in September 2020.

Statement of Trustees responsibilities

The Trustees, who are also the directors of Bolton Children's Opportunity Group (COG) for the purpose of company law, are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

-
- make judgments and accounting estimates that are reasonable and prudent;
 - state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

I declare. In my capacity of Charity Trustee that:

the Trustees have approved the trustees' report (incorporating the directors' report and strategic report) above: and have authorised me to sign it on their behalf.

..... Annette Dodd
Trustee

Dated 27/1/22

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BOLTON CHILDREN'S OPPORTUNITY GROUP

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 30 March 2021, which are set out on pages 9 to 23.

Responsibilities and basis of report

As the Charity's Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

Since the company'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 ICAEW, which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts 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 accounts 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.

Signed.....*Simon Worswick*.....

Date.....*28 January 2022*.....

Simon Worswick BA FCA

R P Smith & Co Limited
Hamill House
112-116 Chorley New Road
Bolton
BL1 4DH

BOLTON CHILDREN'S OPPORTUNITY GROUP**(A COMPANY LIMITED BY GUARANTEE)****COMBINED STATEMENT OF FINANCIAL ACTIVITIES & INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 MARCH 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:					
Charitable activities	2	242,092	122,085	364,177	393,603
Donations	3	29,306	-	29,306	34,102
Other trading activities	4	406	-	406	506
Investments	5	369	-	369	1,398
Total Income		272,173	122,085	394,258	429,609
Expenditure on:					
	7				
Charitable activities		308,276	122,098	430,374	470,224
Raising funds		1,062	-	1,062	20
Total expenditure		309,338	122,098	431,436	470,244
Net income / (expenditure) for the year		(37,165)	(13)	(37,178)	(40,635)
Fund balances at 1 April 2020		151,492	2,815	154,307	194,942
Fund balances at 30 March 2021		114,327	2,802	117,129	154,307

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The breakdown of the 2020 figures between the unrestricted and restricted funds are in note 19 on pages 19 to 23.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 30 MARCH 2021

		2021	2020
	Notes	£	£
Fixed Assets			
Tangible assets	15	14,974	17,561
Current Assets			
Debtors	13	25,950	34,685
Cash at Bank and in Hand	12	92,695	120,778
		<u>118,645</u>	<u>155,463</u>
Current Liabilities			
Creditors	14	<u>(16,490)</u>	<u>(18,717)</u>
Net Current Assets		<u>102,155</u>	<u>136,746</u>
Total Net Assets		<u>117,129</u>	<u>154,307</u>
The Funds of the Charity			
Restricted Funds	16	2,802	2,815
Unrestricted Funds	18	<u>114,327</u>	<u>151,492</u>
Total Charity Funds		<u>117,129</u>	<u>154,307</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts were approved by the Trustees on 26/1/22

Annette Dodd
 Trustee

Company Registration No. 08376180

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 MARCH 2021

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the accounting policies set out in the notes to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The accounts include all transactions, assets and liabilities for which the Charity is responsible in law.

1.2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

1.3 Going concern

The Trustees have expressed serious concerns that the level of funding from the current contracts may not be sufficient to enable the Charity to deliver the contracted services. The Trustees consider that, at the date of approval of these accounts, the Charity has sufficient reserves to ensure that all liabilities could be discharged in the event of a winding up.

The accounts have been prepared on a going concern basis. The Trustees consider that the Charity's reserves would not show a material difference if the balance sheet was restated to realisable value.

1.4 Funds

The Restricted Funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are funds which are expendable at the discretion of the Trustees in furtherance of the objects of the Charity, and is the sum of the Charity's surplus income over the past 9 years and includes the transfer of net assets from Bolton Children's Opportunity Group for Handicapped Children, a now ceased charity, registration number 512813.

1.5 Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

1. the Charity becomes legally entitled to the benefit of use of the resources;
2. an inflow of economic benefit is probable; and
3. the monetary value can be measured with sufficient reliability.

Investment income is included on the basis of interest receivable in the year.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the Charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax claims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Income from government contracts and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.6 Donated goods and services

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated professional services and facilities are included in income at the estimated value of the gift to the Charity when received, based on the amount that the Charity would have been prepared to pay for these services or facilities had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount. Donated fixed assets are similarly taken to income at the value to the Charity with the other entry being capitalised in fixed assets.

1.7 Resources expended

Liabilities are recognised as soon as an outflow of economic benefit is probable.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the Charity and include governance costs, finance and office costs. Governance costs comprise of all costs involving the public accountability of the charity and its compliance with regulation and good practice. These include costs of the preparation and examination of statutory accounts, the costs of Trustees meetings, rent, subscriptions and costs of any legal advice to trustees on governance or constitutional matters. Support costs are allocated to each of the activities on one of the following basis: either staff time or number of nursery sessions depending on the nature of the support costs, to best allocate the costs to each attributable heading.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.9 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the lease.

1.10 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	15% reducing balance
Motor vehicles	25% reducing balance

2 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Fees, funding and grants	242,092	122,085	364,177	393,603

3 Other trading activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Fund raising	406	-	406	506

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)**FOR THE YEAR ENDED 30 MARCH 2021****4 Investment Income**

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Interest receivable	369	-	369	1,398

5 Donations

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations	4,306	-	4,306	9,102
Donated services, facilities and goods	25,000	-	25,000	25,000
	29,306	-	29,306	34,102

The Charity rents the premises for £1000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as income.

6 Commitments under operating leases

At 30 March 2021 the Charity had annual commitments under non-cancellable operating leases as follows:

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Rent due within one year	1,000	-	1,000	1,000

7 Total expenditure

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Fundraising	1,062	-	1,062	20
Expenditure on charitable activities	46,172	23,803	69,975	93,666
Wages and salaries	259,638	97,555	357,193	372,712
Depreciation	2,466	740	3,206	3,846
	309,338	122,098	431,436	470,244

BOLTON CHILDREN'S OPPORTUNITY GROUP**(A COMPANY LIMITED BY GUARANTEE)****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 30 MARCH 2021****8 Expenditure on charitable activities**

	Support costs	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£	£
Activities	-	1,299	398	1,697	4,237
Catering	71	1,281	132	1,484	2,963
Insurance	5,225	-	-	5,225	5,207
Repairs	3,861	-	-	3,861	16,180
Cleaning	6,518	-	-	6,518	5,790
Telephone	3,440	1,406	1,598	6,444	6,640
Stationery and postage	494	3,461	989	4,944	5,168
Motor expenses	-	4,009	701	4,710	8,403
Travelling	-	8	39	47	2,486
Staff training	-	903	-	903	2,878
Sundry expenses	2,192	-	81	2,273	2,412
Rent	26,000	-	-	26,000	26,000
Legal and professional	13	-	175	188	148
Independent Examiner's fees	2,988	-	-	2,988	2,946
Subscriptions	1,569	401	554	2,524	1,955
Bank charges	169	-	-	169	253
Share of Support costs	(52,540)	33,404	19,136	-	-
	-	46,172	23,803	69,975	93,666

The Charity rents the premises for £1000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as expenditure.

9 Use of volunteers

DBS checked volunteers help with the children, preparation of the play sessions and transporting the children to and from home in the Charity's minibuses. They also help with fundraising and answering the telephone. The Trustees are unable to reliably measure their contribution to the Charity.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2021

10 Employees / Key Personnel

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Staff	<u>28</u>	<u>29</u>
	Total 2021	Total 2020
	£	£
Wages and salaries	338,855	346,856
Social security costs	13,198	21,050
Defined Contribution Pension costs	5,140	4,806
	<u>357,193</u>	<u>372,712</u>

In the year to 30 March 2021 the Nurture Group Teacher was funded by the Charity with the help of a grant from the Local Authority.

In the year to 30 March 2021 two Trustees (2020 – two) were paid for their employment with the Charity. This amounted to £24,587 for wages and salaries, £988 for social security costs and £0 for defined contribution pension costs.

There were no employees whose annual remuneration was £60,000 or more.

11 Related parties

Bolton Council provides funding in support of the provision of Early Years Foundation Stage, Bolton Information and Advisory Service (previously Parent Partnership) and the Nurture Group Teacher.

Mrs Dodd has been an employee in the role of office administrator/ business manager since 1985. She was asked to become a Trustee in October 2017 as the Ofsted officer would only deal with a Trustee. Following this the Trustees did not feel they had enough knowledge regarding Ofsted and asked Mrs Dodd to become a Trustee in order to comply with the Ofsted requirements.

Mrs Partridge became a Trustee in January 2018 she was then asked to become an employee in September 2018 due to her knowledge as a retired special educational needs teacher and is well versed in all aspects of the position as an Information and Advisory Service officer.

Name of Trustee	Legal authority	Amounts paid 2021			Total 2020	
		Remuneration	Social Security costs	Pension Contribution		
Mrs A Dodd		12,495	512	-	13,007	12,734
Mrs K Partridge		12,092	476	-	12,568	12,557
		24,587	988	-	25,575	25,291

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)**FOR THE YEAR ENDED 30 MARCH 2021****12 Cash at bank and in hand**

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Barclays Bank plc	38,564	2,728	41,292	54,723
Aldermore Bank plc	51,373	-	51,373	66,023
Fundraising cash	-	-	-	2
Petty cash	30	-	30	30
	89,967	2,728	92,695	120,778

13 Debtors

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Trade debtors	13,275	5,000	18,275	9,100
Other debtors	7,575	-	7,575	7,575
Prepayments	100	-	100	220
Accrued income	-	-	-	17,790
	20,950	5,000	25,950	34,685

14 Creditors

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Trade creditors	-	-	-	255
Taxes and social security costs	5,003	-	5,003	5,349
Other creditors	768	-	768	843
Accruals	2,880	-	2,880	2,820
Deferred income	-	7,839	7,839	9,450
	8,651	7,839	16,490	18,717

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

15 Tangible fixed assets

	Fixtures, fittings & equipment Unrestricted Funds	Fixtures, fittings & equipment Restricted Funds	Motor Vehicles Unrestricted Funds	Motor Vehicles Restricted Funds	Total 2021
Cost	£	£	£	£	£
At 1 April 2020	44,650	270	13,594	-	58,514
Additions	619	-	-	-	619
Disposals	-	-	-	-	-
At 30 March 2021	45,269	270	13,594	-	59,133
Depreciation					
At 1 April 2020	31,954	183	8,816	-	40,953
Charge for the year	1,998	13	1,195	-	3,206
Charge on disposals	-	-	-	-	-
At 30 March 2021	33,952	196	10,011	-	44,159
Net book value At 30 March 2021	11,317	74	3,583	-	14,974
At 31 March 2020	12,696	87	4,778	-	17,561

16 Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Funds	Balance at 1 April 2020	Movement in funds			Balance at 30 March 2021
		Income	Expenditure	Depreciation	
Furniture	87	-	-	(13)	74
Donations	2,728	-	-	-	2,728
Charitable Activities	-	117,997	(117,269)	(728)	-
Minibus running costs	-	4,089	(4,089)	-	-
Total Funds	2,815	122,086	(121,358)	(741)	2,802

Bolton Council awarded a grant for the provision of furniture. This is in the restricted fund and is being depreciated over its useful life.

BOLTON CHILDREN'S OPPORTUNITY GROUP**(A COMPANY LIMITED BY GUARANTEE)****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 30 MARCH 2021****17 Total Movement in funds**

Funds	Balance at 1 April 2020	Movement in funds		Balance at 30 March 2021
		Income	Expenditure	
Restricted Fund	2,815	122,085	(122,098)	2,802
Unrestricted Fund	151,492	272,173	(309,338)	114,327
Total Funds	154,307	394,258	(431,436)	117,129

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fund balances at 30 March 2021 are represented by:	£	£	£
Tangible fixed assets	14,900	74	14,974
Current assets	115,917	2,728	118,645
Creditors: amounts falling due within one year	(16,490)	-	(16,490)
	114,327	2,802	117,129

BOLTON CHILDREN'S OPPORTUNITY GROUP
 (A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2021

19 Comparatives for 2020

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Income from:			
Charitable activities	253,082	140,521	393,603
Donations	26,602	7,500	34,102
Other trading activities	506	-	506
Investments	1,398	-	1,398
Total income	281,588	148,021	429,609

Expenditure on:

Charitable activities	300,455	169,769	470,224
Raising funds	20	-	20
Total expenditure	300,475	169,769	470,244

Net income / (expenditure) for the year	(18,887)	(21,748)	(40,635)
Fund balances at 1 April 2019	170,379	24,563	194,942
Fund balances at 31 March 2020	151,492	2,815	154,307

Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2020
	£	£	£
Fees, funding and grants	253,082	140,521	393,603

Donations

	Unrestricted funds	Restricted funds	Total 2020
	£	£	£
Donations	1,602	7,500	9,102
Donated services, facilities and goods	25,000	-	25,000
	26,602	7,500	34,102

The Charity rents the premises for £1,000 per year, which is below market value, from Bolton Council who also cover the costs of light and heat and buildings insurance. The Trustees are unable to ascertain the exact value but would estimate the donated facilities at £25,000. This is included as income.

BOLTON CHILDREN'S OPPORTUNITY GROUP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2021

19 Comparatives for 2020 continued
Total expenditure

	Unrestricted funds	Restricted funds	Total 2020
	£	£	£
Fundraising	20	-	20
Expenditure on charitable activities	57,127	36,539	93,666
Wages and salaries	240,077	132,635	372,712
Depreciation	3,251	595	3,846
	<u>300,475</u>	<u>169,769</u>	<u>470,244</u>

Expenditure on charitable activities

	Support costs	Unrestricted funds	Restricted funds	Total 2020
	£	£	£	£
Activities	-	4,237	-	4,237
Catering	148	2,667	148	2,963
Insurance	5,207	-	-	5,207
Repairs	13,607	-	2,573	16,180
Cleaning	5,790	-	-	5,790
Telephone	659	2,474	3,507	6,640
Stationery and postage	517	3,618	1,033	5,168
Motor expenses	-	3,403	5,000	8,403
Travelling	4	434	2,048	2,486
Staff training	252	2,376	250	2,878
Sundry expenses	2,412	-	-	2,412
Rent	26,000	-	-	26,000
Legal and professional	13	-	135	148
Independent Examiner's fees	2,946	-	-	2,946
Subscriptions	1,234	381	340	1,955
Interest on overdue tax	-	-	-	-
Bank charges	253	-	-	253
Loss on disposal of fixed asset	-	-	-	-
Share of Support costs	(59,042)	37,537	21,505	-
	<u>-</u>	<u>57,127</u>	<u>36,539</u>	<u>93,666</u>

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

19 Comparatives for 2020 continued Employees / Key Personnel

	Total 2020 £
Wages and salaries	346,856
Social security costs	21,050
Defined Contribution Pension costs	4,806
	<u>372,712</u>

Tangible fixed assets

	Fixtures, fittings & equipment Unrestricted Funds	Fixtures, fittings & equipment Restricted Funds	Motor Vehicles Unrestricted Funds	Motor Vehicles Restricted Funds	Total 2020
Cost	£	£	£	£	£
At 1 April 2019	44,650	270	13,594	-	58,514
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2020	<u>44,650</u>	<u>270</u>	<u>13,594</u>	<u>-</u>	<u>58,514</u>
Depreciation					
At 1 April 2019	29,715	168	7,224	-	37,107
Charge for the year	2,239	15	1,592	-	3,846
Charge on disposals	-	-	-	-	-
At 31 March 2020	<u>31,954</u>	<u>183</u>	<u>8,816</u>	<u>-</u>	<u>40,953</u>
Net book value At 31 March 2020	<u>12,696</u>	<u>87</u>	<u>4,778</u>	<u>-</u>	<u>17,561</u>
At 31 March 2019	<u>14,935</u>	<u>102</u>	<u>6,370</u>	<u>-</u>	<u>21,407</u>

Debtors

	Unrestricted funds £	Restricted funds £	Total 2020 £
Trade debtors	9,100	-	9,100
Other debtors	7,575	-	7,575
Prepayments	220	-	220
Accrued income	8,325	9,465	17,790
	<u>25,220</u>	<u>9,465</u>	<u>34,685</u>

BOLTON CHILDREN'S OPPORTUNITY GROUP

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

19 Comparatives for 2020 continued

Cash at bank and in hand

	Unrestricted funds	Restricted funds	Total 2020
	£	£	£
Barclays Bank plc	51,995	2,728	54,723
Barclays Bank plc	-	-	-
Aldermore Bank plc	-	-	-
Aldermore Bank plc	66,023	-	66,023
Fundraising cash	2	-	2
Petty cash	30	-	30
	<u>118,050</u>	<u>2,728</u>	<u>120,778</u>

Creditors

	Unrestricted funds	Restricted funds	Total 2020
	£	£	£
Trade creditors	255	-	255
Taxes and social security costs	5,349	-	5,349
Other creditors	843	-	843
Accruals	2,820	-	2,820
Deferred income	9,450	-	9,450
	<u>18,717</u>	<u>-</u>	<u>18,717</u>

Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Funds	Balance at 1 April 2019	Movement in funds			Balance at 31 March 2020
		Income	Expenditure	Depreciation	
Furniture	102	-	-	(15)	87
Donations	2,728	2,500	2,500	-	2,728
Charitable Activities	21,733	140,521	161,674	(580)	-
Minibus running costs	-	5,000	5,000	-	-
Total Funds	<u>24,563</u>	<u>148,021</u>	<u>169,174</u>	<u>(595)</u>	<u>2,815</u>

The Variety Club donated a Sunshine minibus to the ceased charity with the proviso that when it was no longer required that it be donated back to them. The original value was £26,000. The incorporated charity is still using this minibus which is being depreciated over its useful life. Bolton Council awarded a grant for the provision of furniture. This is also in the restricted fund and is being depreciated over its useful life.

BOLTON CHILDREN'S OPPORTUNITY GROUP**(A COMPANY LIMITED BY GUARANTEE)****NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 30 MARCH 2021****19 Comparatives for 2020 continued****Total Movement in funds**

Funds	Balance at 1 April 2019	Movement in funds		Balance at 31 March 2020
		Income	Expenditure	
Restricted Fund	24,563	148,021	(169,769)	2,815
Unrestricted Fund	170,379	281,588	(300,475)	151,492
Total Funds	194,942	429,609	(470,244)	154,307

Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
Fund balances at 31 March 2020 are represented by:	£	£	£
Tangible fixed assets	17,474	87	17,561
Current assets	152,735	2,728	155,463
Creditors: amounts falling due within one year	(18,717)	-	(18,717)
	151,492	2,815	154,307