

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

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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)

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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