

**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**

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

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**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**

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## **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**

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## **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**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 MARCH 2022**

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- 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**

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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**

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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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>273,617</b>	<b>154,178</b>	<b>427,795</b>	<b>394,258</b>
<b>Expenditure on:</b>					
	7				
Charitable activities		293,301	152,370	445,671	430,374
Raising funds		93	-	93	1,062
<b>Total expenditure</b>		<b>293,394</b>	<b>152,370</b>	<b>445,764</b>	<b>431,436</b>
<b>Net income / (expenditure) for the year</b>		<b>(19,777)</b>	<b>1,808</b>	<b>(17,969)</b>	<b>(37,178)</b>
Fund balances at 31 March 2021		114,327	2,802	117,129	154,307
<b>Fund balances at 30 March 2022</b>		<b>94,550</b>	<b>4,610</b>	<b>99,160</b>	<b>117,129</b>

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	£	£
<b>Fixed Assets</b>			
Tangible assets	15	17,943	14,974
<b>Current Assets</b>			
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>
<b>Current Liabilities</b>			
Creditors	14	<u>(23,187)</u>	<u>(16,490)</u>
<b>Net Current Assets</b>		<u>81,217</u>	<u>102,155</u>
<b>Total Net Assets</b>		<u>99,160</u>	<u>117,129</u>
<b>The Funds of the Charity</b>			
Restricted Funds	16	4,610	2,802
Unrestricted Funds	18	94,550	114,327
<b>Total Charity Funds</b>		<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**

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**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**  
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**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**  
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**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**  
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**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
	<b>Total 2022</b>	<b>Total 2021</b>
	£	£
Wages and salaries	342,355	338,855
Social security costs	8,561	13,198
Defined Contribution Pension costs	5,525	5,140
	<b>356,441</b>	<b>357,193</b>

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
		<b>25,486</b>	<b>1,076</b>	<b>-</b>	<b>26,562</b>

**BOLTON CHILDREN'S OPPORTUNITY GROUP**  
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**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>

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**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	-	-	-	-
<b>At 30 March 2022</b>	<b>51,828</b>	<b>270</b>	<b>13,594</b>	<b>65,692</b>
<b>Depreciation</b>				
At 31 March 2021	33,952	196	10,011	44,159
Charge for the year	2,683	11	896	3,590
Charge on disposals	-	-	-	-
<b>At 30 March 2022</b>	<b>36,635</b>	<b>207</b>	<b>10,907</b>	<b>47,749</b>
<b>Net book value</b>				
<b>At 30 March 2022</b>	<b>15,193</b>	<b>63</b>	<b>2,687</b>	<b>17,943</b>
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
<b>Total Funds</b>	<b>2,802</b>	<b>154,178</b>	<b>(151,035)</b>	<b>1,335</b>	<b>4,610</b>

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**  
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**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**  
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**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 MARCH 2022**

**19 Comparatives for 2021**

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
<b>Income from:</b>			
Charitable activities	242,092	122,085	364,177
Donations	29,306	-	29,306
Other trading activities	406	-	406
Investments	369	-	369
<b>Total income</b>	<b>272,173</b>	<b>122,085</b>	<b>394,258</b>

<b>Expenditure on:</b>			
Charitable activities	308,276	122,098	430,374
Raising funds	1,062	-	1,062
<b>Total expenditure</b>	<b>309,338</b>	<b>122,098</b>	<b>431,436</b>

<b>Net income / (expenditure) for the year</b>	<b>(37,165)</b>	<b>(13)</b>	<b>(37,178)</b>
Fund balances at 1 April 2020	151,492	2,815	154,307
<b>Fund balances at 30 March 2021</b>	<b>114,327</b>	<b>2,802</b>	<b>117,129</b>

**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
	<b>29,306</b>	<b>-</b>	<b>29,306</b>

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**  
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**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**  
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**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	-	-	-	-
<b>At 30 March 2021</b>	<u>45,269</u>	<u>270</u>	<u>13,594</u>	<u>59,133</u>
<b>Depreciation</b>				
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	-	-	-	-
<b>At 30 March 2021</b>	<u>33,952</u>	<u>196</u>	<u>10,011</u>	<u>44,159</u>
<b>Net book value</b>				
<b>At 30 March 2021</b>	<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**  
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**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.



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**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