

Cirencester Opportunity Group

CIRENCESTER OPPORTUNITY GROUP LIMITED

(A Company limited by guarantee and not having share capital)

REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31/8/2025

CHARITY NO. 1160184

COMPANY NO. 9210771

Cirencester Opportunity Group (Limited by Guarantee)

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Cirencester Opportunity Group (Limited by Guarantee)

Legal and Administrative Information

Year ended 31 August 2025

The Trustee Board presents their report, together with the financial statements, for the period from 1 September 2024 to 31 August 2025.

Reference and administrative details of the charity, its directors and advisors

Cirencester Opportunity Group is a registered charity, number 1160184 and is a charitable company limited by guarantee, number 9210771. The charity number, company number, present Trustees (being directors of the charitable company) and advisors are noted below:

Trustee Board

The members of the Trustee Board (who are also the directors of the charitable company) during the period were as follows:

Chair:	Kevin Traish
Treasurer:	Gaynor Hutton (resigned September 2025)
Company Secretary:	Paul Robertson
Trustees:	Jane Burr (Nominated Individual, Safeguarding)
	Matt Hooper
	Hugh Yarrow (appointed September 2024)
	Adam Baggs (appointed April 2025)
	Avril York (appointed April 2025)
	Sylwi Duzniak (resigned October 2024)
	Sophie Langer (resigned October 2024)
	Shahedur Rohman (resigned September 2024)

Advisors:	Russell Jones-Walker
	Robert Bickerdike
	Peter Stone (resigned to join advisory board May 2024)
	Shahedur Rohman (resigned to join advisory board September 2024)

Company registered number: 9210771

Charity number: 1160184

Bankers: HSBC, King Street, Stroud, GL5 3DS

Registered Office: Beeches Road, Cirencester, GL7 1BW

Independent Examiner: Wenn Townsend, Watermoor Point, Watermoor Road, Cirencester, GL7 1LF

Cirencester Opportunity Group (Limited by Guarantee)

DIRECTOR'S ANNUAL REPORT

Year ended 31 August 2025

Structure, governance and management

Cirencester Opportunity Group (COG), operating as a specialist early years and family support centre, is a registered charity and a company limited by guarantee.

It is governed by Articles of Association, which were approved and adopted on 17 October 1974 (upon registration as a charitable company). COG became a limited company on 9 September 2014, when a new Charities Commission registration was issued. The articles of association were amended to reflect this change and were amended again on 20 June 2019.

COG seeks volunteers with new skills and experience and, inevitably, must replace volunteers who can no longer work with the charity for various reasons. As such, the charity has to "induct" new Trustee Directors on a reasonably regular basis. To provide a consistency and thoroughness of introduction that will maximise the new trustee director contribution as quickly as possible, there is an induction process which is both simple and yet sufficiently flexible to take account of individual's needs and availability. The process is outlined in the *Information for New Trustees* document which is reviewed regularly, and includes:

- Attending at least one Board Meeting as an observer
- Completing an application form, which outlines the contribution that the potential Trustee feels they will make to the charity, and includes a skills and experience audit.
- Providing two written references
- Agreeing a written trustee role specification, specific to their role on the Board where applicable
- Signing the *Trustee Code of Conduct* detailing their commitment to the charity, including completion, within 3 months of appointment, of a Safeguarding Children Level 1 course (usually on-line) and the same for the Prevent Duty.

Upon appointment as a Trustee Director, the Chairperson will inform the Company Secretary and Centre Administrator, who will inform Companies House and The Charity Commission of that appointment, and the new Trustee Director will complete the Ofsted EY2 on-line registration process. When appointing key management, and when reviewing their remuneration packages, external benchmarking is undertaken against directly comparable roles, wherever possible. The Trustee Board is responsible for setting and agreeing the remuneration package of the CEO. The CEO reviews and recommends changes to the remuneration packages of their team (see below), which must be agreed by the Trustee Board. COG adheres to the *Charity Governance Code* and believes the main principles and processes of governance adhere closely to the seven principles of good governance contained within the code. As the Trustee Board and ways of working are developed, directors will check progress made against these principles and their underlying directional guidance.

Organisational structure and decision making process

The Trustee Board delegates day-to-day management of the operations of the charity to the Centre Manager and one of the Designated Safeguarding Leads (DSL), Catharine Fowler, who was appointed in September 2017. A Senior Leadership Team (SLT) comprises of Ben Jayne; Pre-School Manager and Victoria Chase; Outreach Team Lead and DSL. Sharon Pitts, who stepped down as Pre-School Manager in July 2024, remained as DSL until February 2025, when Ben Jayne completed training and became a Deputy DSL.

The wider team comprises of two Special Educational Needs and Disabilities Co-ordinators (SENDCos), Jane Pilgrim and Ben Jayne, both of whom are part of the early intervention team alongside Catharine Fowler, Evie Downes-Hall, Claire Ellis and Kelly Loxton, who joins this year as an Apprentice Early Years Practitioner; all of whom support the Family Outreach Team to deliver family services through COG's early intervention programme. Hannah Luffingham works within the Outreach Family Support early intervention team, led by Victoria Chase.

Supporting these roles are Stephanie Smyth, Charity Fundraiser (SLT member); Paul Robertson, Centre Administrator and Sharon Smith, Pre-school Cook.

During 2024/25, in order to facilitate as many Trustees as possible being able to attend full board meetings, the Board decided to continue the policy of hybrid meetings. With more members of the Board than previously being in full-time employment, it was felt this approach would support decision-making to continue with minimal impact. During this year, while trustees attend meetings in person where possible, having the option to attend via Teams has been notably helpful in supporting attendance and efficiency in decision-making.

Cirencester Opportunity Group (Limited by Guarantee)

DIRECTOR'S ANNUAL REPORT (continued)

Year ended 31 August 2025

Objectives and activities

We have referred to the Charity Commission's guidance on public benefit when reviewing our objectives and activities and in planning for the future.

During this year, the Trustee Board faced challenges due to some trustees stepping down for various reasons, including maternity and retirement. It has become notably more difficult this year to recruit new trustees leading the Board to review recruitment processes to increase success rates and to understand the wider landscape of trustee recruitment.

The Chair reviewed work on updating the strategic plans of the Charity, which had stalled during this year amid continuing challenges for operational staff to devote time to workshops and the numbers of trustees reducing during this year. The Company Secretary worked closely with the Centre Administrator to ensure meetings, reporting and managing Board paperwork would continue to be completed effectively, once they stepped down from post. Following the offer of hybrid meetings, acknowledging trustees' busy working lives, this year saw a return to more people attending meetings in person, with fewer attending remotely. It was felt this supported better discussion and decision-making when possible, and the trustee team was able to be more cohesive.

The aims and objectives of the charity were reviewed and plans to make any updates needed to support the relevance, effectiveness and sustainability of the charity, amid a changing landscape politically, economically and holistically for children and families, are ongoing and will feed into the revised strategic plan. This year's activities and service delivery reflected COG's vision and mission statements, carrying out the charity's ethos of responding to need in the community, through its support of young children and families living with significant challenges, SEND and other additional needs, and supporting them through proven early intervention methods.

Vision Statement: *Creating Positive Beginnings for Young Children and Families*

Mission: *Cirencester Opportunity Group provides a warm, welcoming and safe environment for all families. We work in partnership with families and other agencies to promote inclusive care and early years education to all children, delivering both specialist learning through play, and family support by responding to the changing needs of our local community.*

Within this framework, our objectives are:

To meet the evolving needs of young children and families in our local community:

- Recognise, respect and support the rights and early childhood development of all children, particularly those with SEND and additional and emerging needs (whether through physiological condition or environment), and the aspirations of their families for them, through a varied and appropriate programme of early interventions, for children and their carers, depending on need and requirements.
- Strive for wider inclusion for children in their early years and share best practice and specialist knowledge within our community.
- Foster a sense of belonging where learning can thrive, helping every child to build confidence and resilience throughout their early years, with an understanding that support and care for, and empowering, children's immediate carers will also benefit children themselves.
- Support the wellbeing of our service users and staff team through training, continuous improvement and following our ethos of care.
- Ensure a best transition for every child to their next stage of life and education, through understanding their unique learning styles, stages of development and support required moving forward.

Our core values provide a focus for both operational and strategic planning:

- Inclusivity is at the heart of all we do; we respect, value and focus on the needs of the individual, celebrating unique qualities while providing the right support to enable children living with SEND/additional needs to thrive.
- We work in partnership with parents, carers and other professionals to ensure positive beginnings for every child and their family.
- We encourage ongoing development of our team, children and families in a caring, enriching and stimulating environment.
- We create enabling environments to support children's learning and to empower families to make strong, safe and effective choices to help them succeed.

Cirencester Opportunity Group (Limited by Guarantee)

DIRECTOR'S ANNUAL REPORT (continued)

Year ended 31 August 2025

Our Centre at Beeches Road in Cirencester is owned by the charity following a donation of the land by Gloucestershire County Council in 1982.

Risk Management - The Board of Trustees' risk management process identifies key events or incidents that could affect the charity's ability to achieve its aims. This process results in a record of the most significant internal and external risks facing the charity, the possible impact or consequence of each risk and the required action to mitigate it. The Board of Trustees seeks reasonable assurance that these risks have been adequately managed, and that appropriate procedures and controls are in place to identify, manage and mitigate the key risks as far as possible.

Achievements and performance

During the year, COG experienced both successes and challenges. Children and families enjoyed memorable, engaging experiences that built confidence, cultural capital and social value within our inclusive, non-judgemental environment. Our new pre-school manager settled in well, supported by the previous post holder and Centre Manager, bringing fresh ideas and perspective. The team's creativity led to new activities and experiences, while increased family engagement days gave parents and carers valuable opportunities to play, bond, and better understand early years learning in a supportive, pressure-free setting.

National economic and political changes continued to create challenges, including increased employer National Insurance contributions and threshold changes imposed by the UK Government. These additional costs, amounting to nearly a full staff salary, have limited progress against our strategic plans this year. Locally, changes to early help provision in the Cotswolds significantly increased the workload for COG's operational staff, particularly the family support team. This has impacted productivity and staff morale, and the leadership team has worked hard to provide support and address these challenges collectively.

Points to highlight this year include:

Summer Provision

In August 2025, COG delivered its four-week Summer Playscheme, prioritising children with SEND and emerging needs to help families stay connected during the long summer break. A total of 62 families (112 children) booked places, with 79% of children identified as having SEND; siblings also attended, enriching the experience. Hot meals and snacks were provided for every child, and 85% of families attended at least one session.

The playscheme offered an accessible, welcoming option for families unable to attend activities unsuitable for their children, due to safety for children with SEND, poor transport links or affordability, for example. While providing many different themed activities over the 4 weeks, COG also partnered with local community groups, including the Hook and Loop Collective, Cirencester Children's Librarian and Chedworth Roman Villa, to deliver engaging activities that built children's cultural capital and social value.

Some comments from families, when asked to share their favourite things about playscheme:

'We love Hook and Loop sessions and all the amazing things to play with at the centre including the crafts.'

'We attended the Chedworth Roman Villa session and loved the craft. We also enjoyed just being able to use the nursery facilities.'

'Our favourite thing about the playscheme was forest session- absolutely loved it!'

'For my children it was the outdoor space to run around and play sports, plus Lisa reading and the craft sessions.'

When asked about the lunch that was provided:

'Amazing! One less thing to worry about in a day.'

'Very useful as she is always ready to eat around 11.30am. Lovely to see her sit with her friends to eat and socialise.'

When asked how important COG Playscheme was in comparison to other summer activities available in the town:

'It has given my child continuity through the summer. The summer holidays are long for a 3 year old and going back in September would have been a lot.'

'We struggle in the holidays for "inclusive" things to do. My children do not cope in busy places. I love the safe enclosed space and the staff are also great!'

Cirencester Opportunity Group (Limited by Guarantee)

DIRECTOR'S ANNUAL REPORT (continued)

Year ended 31. August 2025

Launch of new website

COG's plans to renew the website came to fruition in December 2024, after many months of hard work, when COG launched its new website and refreshed 'Ted' logo. Having won a '12 Days of Giving' competition, COG was given the opportunity to refresh its logo by marketing company Hamilton Brown. The staff team and a focus group of service users was involved in decisions around the new logo, as well as the general look and feel of the website, which is designed to highlight the work COG does to support young children and families, with information relevant to prospective and current service users as well as current and potential funders, supporters, donors and other professionals/community partners. The aim was to make the website more interactive and to provide more easily updatable information, ensuring that it remains current and can be updated quickly. The look and feel is designed to reflect COG's nurturing and supportive ethos, highlighting the importance of outdoor, natural elements to children's play and development, giving a calming and holistic impression through the colour schemes and design elements. Feedback received to date has been incredibly positive. We will, however, strive to make improvements, for example around increased accessibility.

People Learning Together

This year we launched our People Learning Together (PEEP) Groups which support parents and carers who find larger groups more difficult to attend, for various reasons including a lack of confidence due to trauma, mental health and conditions these challenges can bring about, having learning challenges themselves or inexperience in parenting a child with SEND, including fear of being judged in busy environments. A successful combination of small group settings and one-to-one support has allowed time to build confidence, resilience, interpersonal skills and more in a nurturing, non-judgemental environment. Our measure of success is that families have moved into larger groups and have developed supportive friendships that have carried on outside of COG groups. Additionally, we have observed that when the time comes for children to progress into our play-based learning and development sessions, without their parents/carers, both adults and children have found this transition easier and smoother thanks to the work that began in our PEEP groups. The flexibility afforded by COG to PEEP group families, in terms of how long they stay in the smaller group, is key to preparing them to move onto larger groups and services we provide, as well as the confidence to access services outside COG and to parent successfully without so much support.

Hot lunch programme

COG continues to provide snacks and two-course, nutritionally balanced home-cooked lunches for up to eighteen 2-4 year olds, five days a week for 38 weeks of the year, including a Christmas dinner supported by Tesco's donation of ingredients, and lunch and snacks for up to 30 children (up to 8 years) for twelve days during the Summer. Over the year, more than 3,500 lunches were served to children who may not otherwise receive a daily hot meal. By July, around 83 lunches were being provided each week and more during Summer weeks. Beyond nutrition, our mealtimes support children's social and emotional development, particularly for those who are disadvantaged, have sensory needs, or experience food aversions, helping them explore new foods and build confidence eating with peers. This provision remains fully funded through fundraising efforts, and we are grateful to have sustained it for another year.

COG received funding for a new freezer in February 2025, enabling us to store surplus food to pass on to families as part of our response to the cost-of-living crisis, and also to support our children's hot meals programme.

Partnership working in collaboration with local community organisations and external professionals:

In September 2024, conversations took place with community partners, including The Churn, Home Start, the Health Visiting Team, Midwives, Family Action (Early Help Provider) and Active Impact, asking them to contact and signpost COG to families with children aged 0-4 years, who have SEND. This was to ensure that children who need support, including those with SEND or experiencing delays due to deprivation/disadvantage and other challenges such as parental mental health, are identified early and able to access help from COG.

Children and families were invited to the Barn Theatre at Christmas time to see a special performance of The Three Musketeers. COG children were able to occupy the whole theatre which meant families could relax, not feel judged and allow their children to move around and watch the performance in their own ways. The performance itself was adapted to meet their many needs. COG staff accompanied to support families with children and to make sure everything went smoothly. This was a wonderful, collaborative treat for all.

Cirencester Opportunity Group (Limited by Guarantee)

DIRECTOR'S ANNUAL REPORT (continued)

Year ended 31 August 2025

New Brewery Arts came to COG's Inspire group sessions, to deliver craft activities to parents and carers; a wonderful parcel of 'me time' for parents/carers who often feel overwhelmed not only by the needs of their children, but because of the constant battle for support for their own wellbeing as well as their children development needs. NBA also visited the children in one of their play sessions, in which they made leaf crowns as part of the community celebration, 'Orpheus 2025'. This was a fantastic way for children and parents, who joined this activity, to celebrate and be a part of a big event in their town, fostering an enhanced sense of belonging and community spirit.

COG hosted the Good Day Farm at a funded full day interactive farm event in our grounds. The mobile farm brought a very large sheep and pig, and a miniature pony, along with ducklings, chicks, bantam hens and a very fluffy rabbit! Specifically curated to be inclusive, the day provided many new and valuable experiences to build confidence, resilience and cultural capital in our children and families, many of whom had never seen nor had the opportunity to handle these animals before. Some parents of children with SEND gained confidence and told us they would now feel more comfortable taking their children to similar experiences open to the public, when previously they been too afraid to try due to not knowing how their children might react.

Collaborative working with Cirencester Men's Shed, who have worked hard all year to support COG children. They kindly replaced hooks in the children's bathroom for more fit-for-purpose models, enabling them to more easily hang up their coats and bags; encouraging the development of independence skills, and towards the end of the year, surprised us with a beautifully restored Thomas the Tank Engine wooden play train that children could sit in and pretend to drive!

As the Lidl Toy partner this year, COG was able to collect new toys generously donated by the local community at Christmas. COG staff worked hard to ensure that every child would receive a gift from their parents/carers, who were invited to join staff for a hot drink and a mince pie, and to select and wrap a gift for their children. This activity was organised to ensure that families most in need received appropriate gifts for their children.

Cirencester Children's Librarian continues to visit the children every week to read stories, providing them with a community connection and new perspective, with her bright, story-related attire and way of bringing characters to life. This encourages children's understanding of stories and love of books. An invaluable part of our week, which means children are more likely to visit our town library as they know they will see her there, providing a link with the community and also promoting this valuable resource.

Experienced volunteers

COG was fortunate this year to benefit from the work, generosity and commitment of highly qualified, experienced and motivated volunteers in our playroom including two qualified teachers, two ex-speech and language therapists and one Level 2 qualified student placement (for 2 years) studying for their Level 3 Childcare and Early Years qualification. We were also pleased to recruit two new Directors for the Board of Trustees this year, particularly because this has proven to be more difficult following the 'covid years' and subsequent cost-of-living crisis.

Volunteers bring significant practical and social value to COG by increasing capacity, reducing costs, and allowing more funding to reach our frontline services. Contributing valuable skills and fresh perspectives, they actively strengthen our effectiveness to meet the needs of service users. Beyond practical support, our volunteers build community trust, raise awareness, and act as ambassadors for the charity. We are grateful to all our volunteers for the contributions they make and in addition we aim to create social value by improving wellbeing, developing skills, and fostering a sense of purpose and belonging for all our volunteers.

Cirencester Opportunity Group (Limited by Guarantee)

DIRECTOR'S ANNUAL REPORT (continued)

Year ended 31 August 2025

Regulator Inspection

In October 2024 COG was inspected by Ofsted, and is very pleased and proud to have been awarded a 'Good' grading, with excellent elements. The Inspector recognised the specialist elements of COG's work, and the robust culture of safeguarding.

"Children... with SEND... make good progress from their widely varying individual starting points. Children ... explore using their senses."

"Children receive a warm welcome from the friendly, caring staff. Many of the children arrive with great enthusiasm and set off to explore the planned activities and accessible resources. Those who find separating from their carers more difficult receive sensitive support and encouragement to help them settle."

"Management monitors the effectiveness of practice and the provision competently to identify ways to continuously improve. They have an excellent understanding of their safeguarding responsibilities, and staff embrace training opportunities to enhance their skills. Partnerships with parents are excellent. Parents give high praise for the support they and their children receive from the staff team."

Co-Production work

COG promotes co-production by involving service users in shaping parent and carer groups. For example, when a parent expressed interest in sharing their crochet skills during an Inspire Group session, COG invited a crochet expert to support the session. This enabled the parent to build confidence demonstrating the activity to others, with the aim of leading similar sessions independently in the future.

Celebrating staff achievement

This year, staff successfully achieved the Dingley's Promise Inclusion Friendly Mark of Achievement, a respected recognition that highlights COG's highly specialist work. This award reflects the positive experiences of children and families and reinforces COG's reputation for delivering inclusive, high-quality services.

Improving service users' experiences

Thanks to new funding, COG replaced two outbuildings, improving storage and access to resources. As a result, children can now more easily choose what they want to play with and enjoy activities in a new, attached undercover play area, enhancing their independence and play experience. Furthermore, resources are better housed leading to improved longevity.

New Music Therapist

We were delighted to welcome our new Music Therapist, Rosie Blackwood, whose specialist expertise and experience working with young children will further strengthen this valuable support within our services. Music therapy supports children with complex and emerging needs through child-led musical interaction. It helps children make sense of their world, build confidence and communication skills, and supports their social, emotional, and mental health development, while providing a calm environment where they can develop self-regulation and process difficult experiences.

Training Opportunities

Staff at COG undertook a range of training opportunities during the year, reflecting the charity's commitment to investing in people and strengthening the quality of its services. This included Safer Recruitment training to ensure fair, safe, and compliant recruitment practices. The newly appointed Nursery Manager also completed Deputy Designated Safeguarding Lead training, strengthening safeguarding links across the charity's services supporting children's play, development, and family support.

The wider staff team successfully completed Dingley's Promise Inclusion Training, achieving the organisation's mark of inclusive practice and further enhancing COG's ability to support children with additional needs.

COG also continued to invest in workforce development through apprenticeships. One apprentice reached the Gateway stage of their Level 3 Early Years Educator qualification, which will be completed next year. In addition, a new member of staff began a Level 2 Early Years Educator Apprenticeship. This individual has lived experience of family members being supported by COG, reflecting the charity's commitment to creating opportunities within the local community. Supporting staff development in this way strengthens the organisation, builds skills within the team, and reinforces COG's strong community-focused ethos.

Cirencester Opportunity Group (Limited by Guarantee)

DIRECTOR'S ANNUAL REPORT (continued)

Year ended 31 August 2025

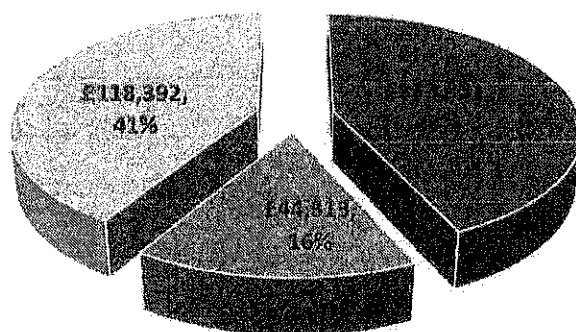
Financial review

During the year, Cirencester Opportunity Group declared an overall surplus of £2,473 compared to last year's deficit of £6,062.

Our reserves at 31/8/2025 were:

- Restricted reserves £54,489 (£52,786)
- Designated reserves £40,000 (£40,000)
- Unrestricted reserves £84,105 (£83,335)
- Value of fixed assets (inc. buildings) £106,688 (£108,303)

Income analysis:



• Fee Income • Unrestricted Income • Restricted Income

Income totalled £286,556 (£263,537) which reflects an increase of 8.7% from the previous year.

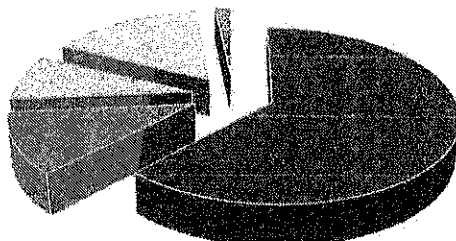
	2025		2024	
Fee Income	£123,851	43%	£108,939	41%
Unrestricted Income	£44,313	15%	£26,403	10%
Restricted Income	£118,392	41%	£130,195	49%
	<u>£286,556</u>		<u>£263,537</u>	

Cirencester Opportunity Group (Limited by Guarantee)

DIRECTOR'S ANNUAL REPORT (continued)

Year ended 31 August 2025

Expenditure analysis



- Delivery of services
- Nursery equipment, Hot meals, Forest School & Activities
- Building operations
- Office, administration & cost of raising funds
- Depreciation & Governance

	2025	2024
Delivery of services	£176,372	£183,612
Nursery equipment, Hot meals, Forest School & Activities	£32,036	£23,080
Building operations	£24,672	£18,398
Office, administration & cost of raising funds	£46,150	£39,757
Depreciation & Governance	£4,854	£4,752
	<u>£284,084</u>	<u>£269,599</u>

Reserves Policy

The Trustees have set a reserves policy which requires that the reserves be maintained at a level which ensures that COG's core activities could continue during a period of unforeseen difficulty and that these reserves are maintained in a readily realisable form. The calculation of the required level of reserves is an integral part of COG's planning, budgeting and forecasting cycle. It takes into account the risks associated with unexpected variations in the stream of income and expenditure, given planned activity levels and COG's future commitments.

The Trustees assess the reserves policy on an annual basis. They monitor and discuss levels of readily realisable reserves and COG's future commitments. The main risks to both income and expenditure plus the requirements for working capital and adequate cash flow are assessed.

The trustees use this information to ensure an adequate level of readily realisable reserves is maintained. A Free Cash Reserve target of between 2 to 4 months of future annual expenditure is used. As at 31/8/25, the Free cash reserves were £71,906 (3 months) including the designated reserves as detailed -

The Trustees have set aside £40,000 as Designated reserves, this is made up of:

- £35,000 to be ring fenced as a Staff redundancy liability provision should the charity be forced to close during the upcoming year.
- £5,000 to undertake a comprehensive review of premises security - to facilitate an enhanced working environment for staff by updating access controls and lighting.

Cirencester Opportunity Group (Limited by Guarantee)

DIRECTOR'S ANNUAL REPORT (continued)

Year ended 31 August 2025

Plans for future periods

We will continue to build on our strategic vision, which we plan to review and formalise in a written strategic plan.

- ◊ Evaluate and work to maximise our current assets to optimise and expand, where possible, the direction of the charity to meet the needs of current and new service users.
- ◊ Continually review and evaluate our early intervention provision of play-based learning to ensure sustainability and viability in the face of continued and growing concerns around recruitment, retention and funding in the early years sector; particularly ensuring we continue to meet the needs of children with SEND and other additional needs, including children experiencing disadvantage which affects their development.
- ◊ Consider increasing the number of Apprentices employed to combat increasing staff costs; consider recruiting to replace a member of staff who left and was not replaced.
- ◊ Continually review and evaluate early intervention family support provision to ensure we understand and respond to the changing needs of our local community, particularly during the ongoing cost-of-living crisis and the national economic and political picture; the known and unforeseen impacts they bring. Focus on the needs of parents/carers who are hard to reach/engage with, to support their confidence in attending groups with their children and their following transition to early intervention sessions.
- ◊ Continue to focus on, review and extend staff wellbeing protocols to ensure physical safety and emotional support for staff members is in place, and we will continue to try to attract funding to support this outcome.
- ◊ Continue to identify and evaluate funding opportunities to improve office space, facilities and infrastructure for staff to accommodate a team that has grown in number over the past decade, and outgrown space available—this is very difficult to achieve through fundraising alone but could be part of a new capital project.
- ◊ Consider a capital project to increase space available to meet needs of service users, through expanding current projects and/or launching a new project(s) to meet community need.
- ◊ Actively seek out and say 'yes' to opportunities to get involved in national research and training to extend and enhance our specialist knowledge in order to reach our goals, as well as take up opportunities to be involved in community projects throughout our town, to enhance cultural and creative experiences for service users who may not otherwise have such chances.
- ◊ Continue to build a robust and effective Board of Trustees through a programme of recruitment, including an analysis of skills needed to provide beneficial areas of expertise.
- ◊ Continue to enhance the capabilities of the Board of Trustees through opportunities to meet key staff members for focussed discussions; understanding challenges and ways they can be met; offer training opportunities for trustees whenever possible and work to improve and continually enhance our trustee induction package.
- ◊ Work towards building a group of patrons to support the charity, with the view to them supporting the work of COG through social media, publicity and advocacy of our work, as well as building a strong team of Advisors to the Board.

Cirencester Opportunity Group (Limited by Guarantee)

DIRECTOR'S ANNUAL REPORT (continued)

Year ended 31 August 2025

Statement of directors' responsibilities

The Charity Trustees (who are also the Directors of Cirencester Opportunity Group Limited for the purposes of company law) are responsible for preparing the Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 the affairs of the Charitable Company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors should follow best practice and:

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

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

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.

Print name: Kevin Traish

Date: 12 May 2026

Signed: 

Cirencester Opportunity Group (Limited by Guarantee)

Independent Examiner's Report

Year ended 31 August 2025

Independent Examiner's Report to the Trustees of Cirencester Opportunity Group Limited

I report to the Charity Trustees on my examination of the accounts of the company for the year ended 31 August 2025 which are set out on pages 15 to 22.

Responsibilities and basis of report

As the Charity 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 company'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 statement

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 that in any material respect:

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 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.

Miss Ruth Herbert FCCA

Signed:

Ruth Herbert

Date:

12 May 2026

Wenn Townsend Accountants Limited
Watermoor Point
Watermoor Road
Cirencester
GL7 1LF

Cirencester Opportunity Group (Limited by Guarantee)
Statement of Financial Activities and Income and Expenditure Account
Year ended 31 August 2025

Statement of financial activities

	Unrestricted funds	Designated funds	Restricted funds	Total funds	2024
Income and endowments					
Donations (see note 4)	£94,000		£118,392	£152,392	£144,820
Earned from charitable activities	£123,851			£123,851	£106,959
Earned from other activities	£6,718			£6,718	£5,656
Investment and other income	£4,595			£4,595	£5,922
Total	£169,164	£0	£118,392	£286,556	£263,357
Expenditure					
Cost of raising funds	£15,778		£0	£15,778	£13,439
Expenditure on charitable activities (see note 5)	£151,616		£116,680	£268,306	£256,160
Total	£167,394	£0	£116,680	£284,074	£269,599
Net income/Expenditure	£770	£0	£1,703	£2,473	£16,092
Transfer between funds	£0	£0	£0	£0	£0
Net movement in funds	£770	£0	£1,703	£2,473	£16,092
Total funds brought forward	£65,335	£40,000	£52,766	£158,101	£152,183
Total funds carried forward	£66,105	£40,000	£54,469	£160,574	£168,275

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

The notes on pages 15 to 22 form part of these financial statements.

Cirencester Opportunity Group (Limited by Guarantee)

Balance Sheet

Year ended 31 August 2025

	Unrestricted funds	Restricted funds	2025	2024
Fixed Assets (See note 8)	£106,688		£106,688	£108,303
Current Assets				
Debtors			£0	£0
Cash at bank and in hand	£47,027	£108,978	£156,005	£155,732
Total Current Assets	£153,715	£108,978	£262,693	£264,035
Creditors (falling within one year) (See note 10)	£29,610	£54,489	£84,099	£87,914
Total Assets less current liabilities	£124,105	£54,489	£178,594	£176,121
Financed by:				
Unrestricted funds	£84,105		£84,105	£83,335
Designated funds	£40,000		£40,000	£40,000
Restricted funds		£54,489	£54,489	£52,786
Net Assets	£124,105	£54,489	£178,594	£176,121
Funds	£124,105	£54,489	£178,594	£176,121

In approving these financial statements as directors of the Company we hereby confirm:

- The Company is entitled to the exemption from audit under Section 477(c) of the Companies Act 2006 from the year ended 31/8/2025. The Trustees have not required the Charitable Company to obtain an audit of its financial statement for the year ended 31/8/2025 in accordance with section 476 of the Companies Act 2006.
- That we acknowledge our responsibilities for:
 - ensuring that the Company keeps accounting records which comply with section 386 and 387 of the Companies Act 2006 and
 - preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year, and of its profit or loss for the year then ended in accordance with the requirements of section 394 and 395, and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements so far as applicable to the Charitable Company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 and the Charities SORP (FRS102). The notes on the following pages form part of these accounts.

These financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

Kevin Traish

Dated: 12 May 2026

Signed: 

Company number 09210771

Cirencester Opportunity Group (Limited by Guarantee)

Notes to the Financial Statements

Year ended 31 August 2025

1) Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows

Basis of Preparation

The financial statements have been prepared in accordance with 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), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice. Cotswold Counselling meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The Charity has applied Update Bulletin 2 as published on 5th October 2018 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Fixed assets

Depreciation is provided at rates calculate to write off the cost less residual value of each asset over its expected useful life as follows:

- ◊ Land and Buildings 2% reducing balance
- ◊ Fixtures and Equipment 20% reducing balance

Fund accounting

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives. Restricted funds are funds which have been given for particular purposes and projects.

Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories income:

Fee income is included in full in the statement of Financial Activities when receivable.

- ◊ The value of services provided by volunteers has not been included in these accounts.
- ◊ Investment income is included when receivable.
- ◊ Incoming resources for generating funds are accounted for when earned.

Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of less than three months from the date of acquisition or opening of the deposit or similar account activity.

Cirencester Opportunity Group (Limited by Guarantee)

Notes to the Financial Statements (continued)

Year ended 31 August 2025

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

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

1) Pensions

Since September 2017, employees are automatically enrolled into a defined contribution pension scheme operated by The People's Pension. Employees can subsequently opt out. Employees joining the scheme, contract directly with the pension company.

The charity made a matching contribution of 3% of qualifying earnings to this pension scheme and acts as an agent in collecting and paying over employee contributions. The contributions made for the accounting period treated as an expense and were £5,131 (2024 = £4,964)

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. The charity is registered and incorporated in England and Wales and its registered address is: Beeches Road; Cirencester; Glos; GL7 1BW

3) Financial performance of the charity

The statement of Financial Activities states the financial performance of the charity.

Cirencester Opportunity Group (Limited by Guarantee)

Notes to the Financial Statements (continued)

Year ended 31 August 2025

4) Income

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
A1 - Donations & Grants				
Active Impact OCWC		£5,528	£5,528	£2,677
Arnold Clark		£714	£714	£1,000
B&Q Neighbourly			£0	£800
Barnwood Trust		£10,892	£10,892	£11,520
Benevact Group - Movement for Good	£1,000		£1,000	
Cirencester Vicars & Churchwardens			£0	£368
Cirencester Girls Club		£250	£250	
Cirencester Ladies Skittles			£0	£312
Cirencester Town Council		£1,000	£1,000	£3,000
Cotswold Primrose Trust		£545	£545	£3,065
E-Qualitas			£0	£7,000
Falco Construction	£917		£917	
Gary Bulpitt Fund	£1,000		£1,000	
Glos Funders - One Glos		£7,900	£7,900	£7,900
Gloucestershire Community Foundation		£8,900	£8,900	
Gloucestershire Community Foundation - Poverty Hurts Fund			£0	£2,484
Gloucestershire County Council		£2,263	£2,263	£3,875
Gloucestershire Funders - Julia and Hans Rausing Trust		£16,746	£16,746	£20,097
KD Winstone Charitable Trust			£0	£5,000
Kemble All Saints Church	£600		£600	
LIDL Community Fund	£280		£280	£500
Masonic Charitable Foundation	£3,333		£3,333	£950
Neighbourly Go Give		£500	£500	
NFU Mutual	£5,906		£5,906	
Oaksey Golf Club	£5,315		£5,315	
Peter Long Children's Trust		£36,333	£36,333	£44,932
Pied Piper Appeal			£0	£4,690
RMC Retro	£4,662		£4,662	
Round Table	£1,000		£1,000	
Running Somewhere Else	£3,192		£3,192	
Smiths Cirencester Charity			£0	£280
Society of the Holy Child Jesus			£0	£5,000
Somerfield Grocery		£1,596	£1,596	
St James Place CSR Volunteering			£0	£170
St James Place Foundation		£15,000	£15,000	£10,000
Teaco Stronger Starts		£1,500	£1,500	£925
The Dorothy Minnis Trust - Soroptimists		£700	£700	£650
The National Lottery		£8,023	£8,023	
The Yarrow Trust	£5,833		£5,833	
Woodroffe Benton Foundation	£500		£500	
Various donations & grants	£462		£462	£7,825
Total	£34,000	£118,392	£152,392	£144,820

Cirencester Opportunity Group (Limited by Guarantee)

Notes to the Financial Statements (continued)

Year ended 31 August 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
A2 Earned from charitable activities				
GCC Nursery fees	£119,263	£0	£119,263	£100,207
Parent fees	£4,588	£0	£4,588	£6,732
Total	£123,851	£0	£123,851	£106,939

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
A3 Earned from other activities				
Fund raising activities	£2,156	£0	£2,156	£2,106
Building hire	£3,423	£0	£3,423	£3,750
Interest Income	£4,595	£0	£4,595	£4,962
Miscellaneous	£139	£0	£139	£960
Total	£10,313	£0	£10,313	£11,778

5) Expenditure

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Expenditure on charitable activities				
Delivery of services	£69,600	£106,772	£176,372	£183,612
Nursery equipment, Hot meals, Forest School & Activities	£22,118	£9,918	£32,036	£23,080
Building operations	£24,672		£24,672	£18,398
Office, Administration and cost of raising funds	£30,372		£30,372	£39,757
Depreciation	£2,654		£2,654	£2,552
Governance* & Independent examination	£2,200		£2,200	£2,200
Total	£151,616	£116,690	£268,306	£269,599

* Trustees received no remuneration and were not reimbursed for any of their expenses in the period.

6) Paid Employees:

Average number of 'full time equivalent' employees in the year:	2025	2024
Fundraising	1	1
Administration	1	1
Charitable Activities	8	8

Cirencester Opportunity Group (Limited by Guarantee)

Notes to the Financial Statements (continued)

Year ended 31 August 2025

7) Movement in Funds:

	Funds as at 31/08/2024	Incoming Resources	Outgoing Resources	Funds as at 31/08/2025
Unrestricted Funds	£83,335	£168,164	£167,394	£84,105
Designated Funds	£40,000	£0	£0	£40,000
Restricted Funds				
Active Impact OCWC	£512	£5,508	£5,528	£492
Arnold Clark	£1,000		£715	£286
Barnwood Trust	£10,892		£10,892	£0
Big Give & Global's Make Some Noise		£9,865	£0	£9,865
Cirencester Girls Club		£250	£250	£0
Cirencester Town Council		£1,000	£1,000	£0
Cotswold Primrose Trust		£2,000	£545	£1,455
E-Qualitas	£4,568		£179	£4,389
Gloucestershire Community Foundation		£17,735	£6,968	£10,747
Gloucestershire Funders—One Glos	£7,900		£7,900	£0
Gloucestershire Funders - Julia and Hans Rausing Trust	£16,748		£16,748	£0
Gloucestershire County Council	£1,000	£1,263	£2,263	£0
Lidl Local Community Fund		£500	£0	£500
Neighbourly Spring Fund 2024		£500	£500	£0
Peter Lang Children's Trust	£3,500	£40,000	£38,334	£5,166
St James's Place Foundation	£8,666	£15,000	£15,000	£8,666
Strengthening Local Communities		£3,000	£0	£3,000
Tesco Community Grant		£1,125	£1,125	£0
The Dorothy Minnis Trust - Seroptimists		£700	£700	£0
The National Lottery - Awards for All		£19,845	£8,023	£11,822
Other	£0	£0	£0	£0
Total Restricted	£52,786	£118,392	£116,890	£54,489
Total Funds	£176,121	£286,556	£284,084	£178,594

Designated Reserves:

The Trustees have continued to review areas of the Charity's operations and aligned with it's strategic analysis; Centre Development Plan and Risk Register , have decided to identify the following areas of operations that should be defined as "Designated Reserves".

- £35,000 to be ring fenced as a Staff redundancy liability provision as at 31/8/2025 - should the charity be forced to close.
- £5,000 to undertake a comprehensive review of premises security - to facilitate an enhanced working environment for staff by updating access controls and lighting.

Cirencester Opportunity Group (Limited by Guarantee)

Notes to the Financial Statements (continued)

Year ended 31 August 2025

8) Tangible Fixed Assets:

	Land & Buildings	Fixtures & Fittings etc.	Total
Cost			
At 1st Sept 2024	£129,405	£12,110	£141,515
Additions in Year	£0	£1,038	£1,038
Disposals	£0	£0	£0
At 31st August 2025	£129,405	£13,148	£142,553
Depreciation			
Balance brought forward	£22,592	£10,620	£33,212
Charge for the Year	£2,136	£517	£2,653
Disposals	£0	£0	£0
At 31st August 2025	£24,728	£11,137	£35,865
Net Book Value			
At 31st August 2025	£104,677	£2,011	£106,688
At 31st August 2024	£106,813	£1,490	£108,303

9) Taxation:

As a charity, Cirencester Opportunity Group Limited is exempt from tax on income and gains falling within the Section 478 of the Corporation Tax Act 2010 to the extent these are applied to its charitable objections.

10) Creditors:

	2025	2024
Income in advance	£76,789	£84,857
Accruals	£7,310	£3,057
Total	£84,099	£87,914

11) Capital Commitments

The company had no known capital commitments at the balance sheet date.

13) Government Grants:

The following income was received from government bodies during the year.

	2025	2024
Gloucester County Council	£1,283	£3,875
Cirencester Town Council	£1,000	£3,000