

WILDERN OPPORTUNITY GROUP

England & Wales · Charity number 1183814

Details

Status Registered

Legal form CIO

Registered 2019-06-10

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

Contact

Address Hedge End 2000 Centre
St. Johns Road
Hedge End
Southampton
SO30 4AF

Phone 01489787968

Email treasurer@wildernopportunitygroup.co.uk

Website www.wildernopportunitygroup.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY; (A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OF ABILITY;(B) ENCOURAGING THE STUDY OF SUCH NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Providing preschool experience for all children including those with special needs or disabilities using the Early Years curriculum

Classification

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

Geography

- Hampshire
- Southampton City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£194,744	£191,095	-	-
2024-08-31	£154,433	£175,532	-	-
2023-08-31	£148,147	£163,919	-	-
2022-08-31	£145,583	£148,214	-	-
2021-08-31	£160,133	£147,960	-	-
2020-08-31	£142,318	£73,818	-	-

Trustees

Name	Role	Appointed
Danielle Hamilton-Parker		2020-10-01
Judith Christine Jean Green		2019-06-10
Lucy Mary Smith		2019-06-10

WILDERN OPPORTUNITY GROUP

England & Wales - Charity number 1183814

Accounts

**Report of the Trustees and
Unaudited Financial Statements For the Period Ended 31 August 2025
Wildern Opportunity Group**

Coastal Accountants Limited
Unit 3, Mitchell Point
Ensign Way
Hamble
SO31 5GY

Wildern Opportunity Group
Contents of the Financial Statements
For the Period Ended 31 August 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Assets and Liabilities	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11 to 12

Wildern Opportunity Group

Report of the Trustees For the Period Ended 31 August 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the Group are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- (b) encouraging the study of the needs of such children and their families and promoting public interest and recognition of such needs in the local areas.
- (c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

ACHIEVEMENT AND PERFORMANCE

The group is working with the Early Years Foundation Stage goals, which offers opportunity for global development of each individual child and involves parents/carers in these goals. Aiding this, parents are able to access children's learning journeys using our online learning journal by logging in using their unique passcodes. We also review and update all of our policies and procedures to ensure that safeguarding, diversity, equal opportunities and inclusion are updated.

We continue to accept children from 2 years of age. The staff members attend regular training. We have adapted our handbook for children starting both Wildern Opportunity group and pre-school to include all new information and renewed terms and conditions.

Our numbers are still increasing in both Wildern Opportunity group sessions and our fully inclusive pre-school despite saying goodbye to 19 children last year as they ventured on to primary schools. We continue to maintain close links with the local primary school to ensure the best transition for our children. We continue to advertise the Group locally using social media platforms, webpage, word of mouth and leaflets. One member of staff left for personal reasons during the year. We have also welcomed 1 new members of staff who have settled in well and, along with our other staff make a fantastic contribution to the Group's success.

Sadly we have lost our Children in Need funding but as always we continue to have again received fantastic support from volunteers, staff and parents with our fundraising events.

FINANCIAL REVIEW

Reserves policy

The last reviewed fully following an audit on our EYE funding in 2015 where the reserve was set at £20,000. We have, without full review, increased this sum to £23,000 considering the aims of the Reserve Policy. The policy is regularly reviewed as this figure may need to be increased should circumstances change.

Wildern Opportunity Group aims to hold sufficient financial reserves to meet redundancy obligations and to sustain the pre-school if income falls below expected levels.

Aims

- _ To manage our finances responsibly
- _ To budget for predictable fluctuations in income and expenditure
- _ To hold reserves to cover redundancy obligations, a terms running costs and pay in lieu of notice.

Wildern Opportunity Group

Report of the Trustees For the Period Ended 31 August 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted and was established under a PAA Group Constitution Trust Deed dated 15 March 1989 in order to achieve the aims set out in the Trustees' Report. This constitution was amended firstly to the PLA Model Pre-school Constitution 2008 and further amended and approved to the current constitution, the PLA Pre-school Learning Alliance Constitution 2011.

It was registered with the Charity Commission on 10th June 2019.

Recruitment and appointment of new trustees

Recruitment of Trustees when required is via advertising via website, at the setting and via direct verbal requests to suitable candidates.

Any the other person wishing to become Trustee should approach the other Trustees via the settings Manager. They would then be interviewed by the existing Trustees and relevant staff to discuss their suitability and how best they can assist both the existing Trustees in the effective running of the Group.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1183814

Principal address

2000 Centre
St John's Road
Hedge End
Sou thampton
Hampshire
SO30 4AF

Trustees

Danielle
Hamilton -
Parker
Judi Green

Lucy Smith

Independent examiner

Coastal Accountants Limited
Chartered Certified Accountants
Unit 3 Mitchell Point
Ensign Way
Hamble
Hampshire
SO31 4RF

Wildern Opportunity Group

Report of the Trustees For the Period Ended 31 August 2025

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting practice), including Financial Reporting Standard 102 'The Financial Reporting Standards applicable in the UK and Republic of Ireland'.

The law applicable to charities in England and Wales, The Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a fair and true view of the state of the affairs of the charity and of the incoming resources and application of such resources, including income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

Select suitable accounting policies and apply these consistently

Observe the methods and principles in the charity SOR P

Make judgements and estimates that are reasonable and prudent

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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 29th October 2025 and signed on its behalf by:

Judi Green - Treasurer

**Independent Examiner's Report to the Trustees of
Wildern Opportunity Group**

Independent examiner's report to the trustees of Wildern Opportunity Group

I report to the charity trustees on my examination of the accounts of the Wildern Opportunity Group (the Trust) for the Period ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Simon Rudd
Coastal Accountants Limited
Chartered Certified Accountants
Unit 3 Mitchell Point
Ensign Way
Hamble
Hampshire
SO31 4RF

Date: 29th October 2025

Wildern Opportunity Group

**Statement of Financial Activities
For the Period Ended 31 August 2025**

		Unrestricted fund	Restricted funds	31.8.25 Total funds	31.08.24
	Notes	£	£	£	
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,822		1,822	533
Other trading activities	2	192,751		192,751	153,548
Coronavirus grants		-		-	-
Investment income	3	171		171	352
Other grants					
Total		194,744		194,744	154,433
EXPENDITURE ON					
Charity expenditure		191,095		191,095	175,532
Other		-		-	-
Total		191,095		191,095	175,532
<hr/>					
NET INCOME		3,649		3,649	(21,099)
RECONCILIATION OF FUNDS					
Total funds brought forward		41,441		41,441	62,540
<hr/>					
TOTAL FUNDS CARRIED FORWARD		<u>45,090</u>		<u>45,090</u>	<u>41,441</u>

The notes form part of these financial statements

Wildern Opportunity Group
Statement of Assets and Liabilities
At 31 August 2025

	Unrestricted fund £	Restricted funds £	Total 31.8.25 funds £	31.08.24
2 CASH FUNDS				
Fixed Assets – Computer Equipment	2,163		2,163	2,473
Bank current accounts	23,393		23,393	2,312
Bank reserve accounts	23,766		23,766	37,431
Prepayments	691		691	807
Other creditors	(4,923)		(4,923)	(1,582)
NET ASSETS	<u>45,090</u>		<u>45,090</u>	<u>41,441</u>

The financial statements were approved by the Board of Trustees on 29th October 2025 and were signed on its behalf by:

Judi Green - Treasurer

Wildern Opportunity Group

Notes to the Financial Statements For the Period Ended 31 August 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

the requirements of Section 7 Statement of Cash Flows.

the requirement of Section 33 Related Party Disclosure paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.8.25	31.8.24
	£	
Other Fundraising events	88	2,034
H.C.C. fees	182,156	144,130
Parents fees: Pre-school	10,507	7,384
	192,751	153,548

3. INVESTMENT INCOME

	31.8.25	31.8.24
	£	
Business reserve interest	182	352

Wildern Opportunity Group

Notes to the Financial Statements - continued
For the Period Ended 31 August 2025

4. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.25	31.8.24
	£	£
Trustees' salaries	<u>29,746</u>	<u>26,750</u>

Trustees' salaries relate to remuneration payments to trustees for services provided for the charity under normal employment terms and not for trusteeship. Employed trustees have signed a written agreement with the charity as permitted by the governing document and withdraw from any discussion of the trustees which has any bearing on the terms of the agreement or the acceptability of the standard of service provided. The trustee concerned will not vote on any of these matters and must not be included when deciding whether a quorum exists at a meeting to discuss them.

Trustees' expenses

There were no trustees' expenses paid for the Period ended 31 August 2025

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.25	31.08.24
	13	14

No employees received emoluments in excess of £60,000.

Wildern Opportunity Group

Notes to the Financial Statements - continued
For the Period Ended 31 August 2025

6. MOVEMENT IN FUNDS

	At 31.08.24 £	Net movement in funds £	At 31.08.25 £
Unrestricted funds			
General Fund	41,441	3,649	45,090
TOTAL FUNDS	41,441	3,649	45,090

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	194,744	(191,095)	3,649
TOTAL FUNDS	194,744	(191,095)	<u>3,649</u>

Wildern Opportunity Group

**Notes to the Financial Statements - continued
For the Period Ended 31 August 2025**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 August 2025.

Wildern Opportunity Group
Detailed Statement of Financial Activities
For the Period Ended 31 August 2025

31.08.25 31.08.24

INCOME AND ENDOWMENTS

Donations and legacies

Donations	1,822	533
Grants	-	-
	1,982	533

Other trading activities

Fundraising events	88	2,034
H.C.C. fees	182,156	144,130
Parents fees: Pre-school	<u>10,507</u>	<u>7,384</u>
	192,751	153,548

Investment income

Business reserve interest	171	352
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Total incoming resources

194,744 154,433

EXPENDITURE

Raising donations and legacies

Trustees' salaries	29,746	26,750
Salaries, social security and pensions	118,522	110,461
Hire of hall	28,328	24,701
Subscriptions and insurance	1,624	3,445
Equipment and play materials	2,705	3,337
Staff training	601	838
Postage and stationery	1,265	1,814
Storage unit	-	562
Uniforms	510	-
Cleaning and groceries	916	1,080
Children's parties and fundraising	771	194
Depreciation	742	743
Sundries	<u>321</u>	<u>1,623</u>
	186,051	172,548

Support costs

Other

Office and computer expenses	4,324	3,264
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This page does not form part of the statutory financial statements

Wildern Opportunity Group

**Detailed Statement of Financial Activities
For the Period Ended 31 August 2025**

	31.08.25	31.08.24
	£	£
Governance costs		
Independent examiner's fee	720	720
Total resources expended	191,095	175,532
Net income	<u>3,649</u>	<u>(21,099)</u>

This page does not form part of the statutory financial statements

WILDERN OPPORTUNITY GROUP

England & Wales - Charity number 1183814

Accounts

**Report of the Trustees and
Unaudited Financial Statements For the Period Ended 31 August 2024
Wildern Opportunity Group**

Coastal Accountants Limited
Unit 3, Mitchell Point
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Wildern Opportunity Group
Contents of the Financial Statements
For the Period Ended 31 August 2024

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Assets and Liabilities	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11 to 12

Wildern Opportunity Group

Report of the Trustees For the Period Ended 31 August 2024

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the Group are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- (b) encouraging the study of the needs of such children and their families and promoting public interest and recognition of such needs in the local areas.
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ACHIEVEMENT AND PERFORMANCE

The group is working with the Early Years Foundation Stage goals, which offers opportunity for global development of each individual child and involves parents/carers in these goals. Aiding this, parents are able to access children's learning journeys using our online learning journal by logging in using their unique passcodes. We also review and update all of our policies and procedures to ensure that safeguarding, diversity, equal opportunities and inclusion are updated.

We continue to accept children from 2 years of age. The staff members attend regular training. We have adapted our handbook for children starting both Wildern Opportunity group and pre-school to include all new information and renewed terms and conditions.

Our numbers are still increasing in both Wildern Opportunity group sessions and our fully inclusive pre-school despite saying goodbye to 26 children last year as they ventured on to primary schools. We continue to maintain close links with the local primary school to ensure the best transition for our children. We continue to advertise the Group locally using social media platforms, webpage and leaflets. There has been no change of staff during this financial year and our staff continue

Wildern Opportunity Group

to make a fantastic contribution to the Group's success.

Many thanks again to BBC Children in Need who have enable us to fund qualified staff in the Opportunity group and to purchase additional staff training and new equipment. We have again received fantastic support from volunteers and staff with our fundraising events.

FINANCIAL REVIEW

Reserves policy

This policy was reviewed in April 2024 following a financial forecast of our income. Expenses and any liabilities which the preschool would need to meet should a closure occur. Following this review the reserve has been set at £25,000.

Wildern Opportunity Group aims to hold sufficient financial reserves to meet redundancy obligations and to sustain the pre-school if income falls below expected levels.

Aims

- To manage our finances responsibly
- To budget for predictable fluctuations in income and expenditure
- To hold reserves to cover redundancy obligations, a terms running costs and pay in lieu of notice.

**Report of the Trustees
For the Period Ended 31 August 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted and was established under a PAA Group Constitution Trust Deed dated 15 March 1989 in order to achieve the aims set out in the Trustees' Report. This constitution was amended firstly to the PLA Model Pre-school Constitution 2008 and further amended and approved to the current constitution, the PLA Pre-school Learning Alliance Constitution 2011.

It was registered with the Charity Commission on 10th June 2019.

Recruitment and appointment of new trustees

Not less than two weeks before the date of the Annual General Meeting of the Group at which the election of elected Trustees will take place each Member shall be sent a form which any Member wishing to stand as a candidate for election to the Trustees must complete and return to the Secretary to indicate their willingness to act as a member of the Committee if elected.

At the AGM the elected members of the Committee will be those candidates from amongst those who have indicated their willingness to stand who receive the highest number of votes from the Members, up to a maximum of 12 elected Trustees in total. At the first Committee meeting following the AGM at which the newly elected members of the Committee are elected they shall choose from amongst their number the members who will act as Chair, Treasurer and Secretary as stated in our constitution. They will also select a member of the Committee to act as Safeguarding Lead on behalf of the Committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1183814

Principal address

2000 Centre

St John's

Road Hedge

End

Southampton

Hampshire

SO30 4AF

Trustees

Lucy
Smith

Judith Green

Danielle
Hamilton
-Parker

Independent examiner

Coastal Accountants Limited
Chartered Certified Accountants
Unit 3 Mitchell
Point
Ensign Way
Hamble
SO31
4RF

Wildern Opportunity Group

Report of the Trustees For the Period Ended 31 August 2024

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting practice), including Financial Reporting Standard 102 'The Financial Reporting Standards applicable in the UK and Republic of Ireland'.

The law applicable to charities in England and Wales, The Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a fair and true view of the state of the affairs of the charity and of the incoming resources and application of such resources, including income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

Select suitable accounting policies and apply these consistently

Observe the methods and principles in the charity SOR P

Make judgements and estimates that are reasonable and prudent

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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 7 March 2025 and signed on its behalf by:

Judith Green

Judi Green - Treasurer

**Independent Examiner's Report to the Trustees of
Wildern Opportunity Group**

Independent examiner's report to the trustees of Wildern Opportunity Group

I report to the charity trustees on my examination of the accounts of the Wildern Opportunity Group (the Trust) for the Period ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Simon Rudd
Coastal Accountants Limited
Chartered Certified Accountants
Unit 3 Mitchell Point
Ensign Way
Hamble
Hampshire
SO31 4RF

Date: 7 March 2024

Wildern Opportunity Group

**Statement of Financial Activities
For the Period Ended 31 August 2024**

		Unrestricted fund	Restricted funds	31.8.24 Total funds	31.08.23
	Notes	£	£	£	
INCOME AND ENDOWMENTS FROM					
Donations and legacies		533		533	11,833
Other trading activities	2	153,548		153,548	136,232
Coronavirus grants		-		-	-
Investment income	3	352		352	82
Other grants					
Total		154,433		154,433	148,147
EXPENDITURE ON					
Charity expenditure		175,532		175,532	163,919
Other		-		-	-
Total		175,532		175,532	163,919
<hr/>					
NET INCOME		(21,099)		(21,099)	(15,772)
RECONCILIATION OF FUNDS					
Total funds brought forward		62,540		62,540	78,312
<hr/>					
TOTAL FUNDS CARRIED FORWARD		<u>41,441</u>		<u>41,441</u>	<u>62,540</u>

The notes form part of these financial statements

Wildern Opportunity Group
Statement of Assets and Liabilities
At 31 August 2024

	Unrestricted fund £	Restricted funds £	Total 31.8.24 funds £	31.08.23
2 CASH FUNDS				
Fixed Assets – Computer Equipment	2,473		2,473	644
Bank current accounts	2,312		2,312	22,818
Bank reserve accounts	37,431		37,431	40,094
Prepayments	807		807	769
Other creditors	(1,582)		(1,582)	(1,785)
NET ASSETS	<u>41,441</u>		<u>41,441</u>	<u>62,540</u>

The financial statements were approved by the Board of Trustees on 7 March 2025 and were signed on its behalf by:

Judi Green - Treasurer

Wildern Opportunity Group

Notes to the Financial Statements For the Period Ended 31 August 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

the requirements of Section 7 Statement of Cash Flows.

the requirement of Section 33 Related Party Disclosure paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.8.24	31.8.23
	£	
Other Fundraising events	2,034	2,007
H.C.C. fees	144,130	129,185
Parents fees: Pre-school	7,384	5,040
	153,548	136,232

3. INVESTMENT INCOME

	31.8.24	31.8.23
	£	
Business reserve interest	352	82

Wildern Opportunity Group

Notes to the Financial Statements - continued
For the Period Ended 31 August 2024

4. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.24	31.8.23
	£	£
Trustees' salaries	<u>26,750</u>	<u>24,384</u>

Trustees' salaries relate to remuneration payments to trustees for services provided for the charity under normal employment terms and not for trusteeship. Employed trustees have signed a written agreement with the charity as permitted by the governing document and withdraw from any discussion of the trustees which has any bearing on the terms of the agreement or the acceptability of the standard of service provided. The trustee concerned will not vote on any of these matters and must not be included when deciding whether a quorum exists at a meeting to discuss them.

Trustees' expenses

There were no trustees' expenses paid for the Period ended 31 August 2024

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.24	31.08.23
	14	14

No employees received emoluments in excess of £60,000.

Wildern Opportunity Group

Notes to the Financial Statements - continued
For the Period Ended 31 August 2024

6. MOVEMENT IN FUNDS

	At 31.08.23	Net movement in funds	At 31.08.24
	£	£	£
Unrestricted funds			
General Fund	62,540	(21,099)	41,441
TOTAL FUNDS	62,540	(21,099)	41,441

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	154,433	(175,532)	(21,099)
TOTAL FUNDS	154,433	(175,532)	<u>(21,099)</u>

Wildern Opportunity Group

**Notes to the Financial Statements - continued
For the Period Ended 31 August 2024**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 August 2024.

Wildern Opportunity Group
Detailed Statement of Financial Activities
For the Period Ended 31 August 2024

31.08.24 31.08.23

INCOME AND ENDOWMENTS

Donations and legacies

Donations	533	1,833
Grants	-	<u>10,000</u>
	533	11,833

Other trading activities

Fundraising events	2,034	2,008
H.C.C. fees	144,130	129,184
Parents fees: Pre-school	<u>7,384</u>	<u>5,040</u>
	153,548	136,232

Investment income

Business reserve interest	352	82
---------------------------	-----	----

Total incoming resources

154,433 148,147

EXPENDITURE

Raising donations and legacies

Trustees' salaries	26,750	24,384
Salaries, social security and pensions	107,461	101,806
Hire of hall	24,701	19,998
Subscriptions and insurance	3,445	3,496
Equipment and play materials	3,337	4,475
School meal vouchers	-	-
Staff training	838	546
Postage and stationery	1,814	2,204
Storage unit	562	1,109
Uniforms	-	1,114
Cleaning and groceries	1,080	2,095
Children's parties and fundraising	194	421
Depreciation	743	214
Sundries	<u>1,623</u>	<u>805</u>
	172,548	162,667

Support costs

Other

Office and computer expenses	3,264	532
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This page does not form part of the statutory financial statements

Wildern Opportunity Group

**Detailed Statement of Financial Activities
For the Period Ended 31 August 2024**

	31.08.24	31.08.23
	£	£
Governance costs		
Independent examiner's fee	720	720
Total resources expended	175,532	163,919
Net income	<u>(21,099)</u>	<u>(15,772)</u>

This page does not form part of the statutory financial statements

WILDERN OPPORTUNITY GROUP

England & Wales - Charity number 1183814

Accounts

WILLINGTON PEACE MEMORIAL HALL
Receipts and Payments Accounts for the Year Ended 31st March 2023

GENERAL FUND

RECEIPTS			PAYMENTS		
	2022/23	2021/22		2022/23	2021/22
	£	£		£	£
Lettings	24,154.50	17,158	Light and heat		
			Gas	1,056.13	518
Donations	50.00	300.00	Electricity	1,348.19	445
				2,404.32	963
Interest received	311.14	2			
			General expenses		
200 Club income	1,483.00	1,501	Caretaking	4,738.86	3,951
			Insurance	1,081.14	1,029
59 Club income	2,090.00	2,080	Rates and licences	1,312.04	1,111
			Miscellaneous costs	308.19	712
Business Support Grants	~	11,962		7,440.23	6,803
Sale of chairs	~	435	Repairs and maintenance	2,106.76	1,914
Transfer from Hall Extension Fund	~	15,259	New and replacement chairs	~	9,096
				1,015.00	900
				730.00	765
			Surplus of receipts over payments	14,392.33	28,256
	28,088.64	48,697		28,088.64	48,697

HALL EXTENSION FUND

RECEIPTS			PAYMENTS		
	2022/23	2021/22		2022/23	2021/22
	£	£		£	£
Grants:			Work carried out	~	20,741
Bedford Borough Council Rural Grant	~	25,000			
Bedford Borough Council Ward Grant	~	2,000			
Harpur Trust	~	5,000			
Willington Parish Council	~	4,000	Transfer to General Fund	~	15,259
	~	36,000		~	36,000

WILLINGTON PEACE MEMORIAL HALL

Statement of Accumulated Funds as at 31st March 2023

GENERAL FUND

<u>BALANCE</u>			<u>REPRESENTED BY:</u>		
	£			£	£
Balance brought forward 1st April 2022	75,655.03		Bank account balances (Nat West)		
			Current account	18,659.85	
Surplus of receipts over payments for the year ended 31st March 2023	14,392.33		Deposit account	71,387.51	
					90,047.36
	90,047.36				90,047.36

HALL EXTENSION FUND

The Fund was closed during the year ended 31st March 2022.

INDEPENDENT EXAMINER'S REPORT

I have prepared these statements from my examination of the financial records of Willington Peace Memorial Hall for the year ended 31st March 2023. In my opinion proper records have been kept and there are no matters that arise from my examination.

JOHN EDWARD CAVES
27 Northhill Road
Cople
Bedford
MK44 3TU.

13th April 2023

WILLINGTON PEACE MEMORIAL HALL

Cash book summary year to 31st March 2023

Opening balance (per accounts)	24,578.66
Receipts per spreadsheet	29,967.50
Payments per spreadsheet	-35,886.31
Closing balance	<u>18,659.85</u>

Bank reconciliation as at 31st March 2023

Balance per bank statements	18,539.85
Add cash in transit (credited 3rd April 2023)	120.00
Balance per cash book	<u>18,659.85</u>

WILDERN OPPORTUNITY GROUP

England & Wales - Charity number 1183814

Accounts

REGISTERED CHARITY NUMBER:
1183814

**Report of the Trustees and
Unaudited Financial Statements For the Period Ended
31 August 2022
Wildern Opportunity Group**

Coastal Accountants Limited
Unit 3, Mitchell Point
Ensign Way
Hamble
SO31 5GY

Wildern Opportunity
Contents of the Financial
Statements For the Period
Ended 31 August 2022

	Page
Report of the Trustees	1 to 3
Independent Examiner's	4
Report Statement of	5
Financial Activities	6
Statement of Assets and	7 to
Liabilities Notes to the	10
Financial Statements	11 to
	12
Detailed Statement of Financial Activities	

Wildern Opportunity
Report of the Trustees
For the Period Ended 31 August 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the Group are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.

(b) encouraging the study of the needs of such children and their families and promoting public interest and recognition of such needs in the local areas.

(c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

ACHIEVEMENT AND PERFORMANCE

The group is working with the Early Years Foundation Stage goals, which offers opportunity for global development of each individual child and involves parents/carers in these goals. Aiding this, parents are able to access children's learning journeys using our online learning journal by logging in using their unique passcodes. We also review and update all of our policies and procedures to ensure that safeguarding, diversity, equal opportunities and inclusion are updated.

We continue to accept children from 2 years of age. The staff members attend regular training. We have adapted our handbook for children starting both Wildern Opportunity Group and pre-school to include all new information and renewed terms and conditions.

Our numbers are still increasing in both Wildern Opportunity group sessions and our fully inclusive pre-school despite saying goodbye to 18 children last year as they ventured on to primary schools. We continue to maintain close links with the local primary school to ensure the best transition for our children. We continue to advertise the Group locally using social media platforms, webpage and leaflets. We have welcomed 1 new member of staff who has settled in well and, along with our other staff make a fantastic contribution to the Group's success.

Many thanks again to BBC Children in Need who have enable us to fund qualified staff in the Opportunity group and to purchase additional staff training and new equipment. We have again received fantastic support from volunteers and staff with our fundraising events, again raising a significant amount for new or improved equipment and activities for all the children.

FINANCIAL REVIEW

Reserves policy

The last reviewed fully following an audit on our EYE funding in 2015 where the reserve was set at £20,000. We have reviewed this and increased this sum to £30,000 to meet the sum required by the reserve Policy and to future proof against some major repairs to the playground surface which may be needed in the coming year or two.

Wildern Opportunity Group aims to hold sufficient financial reserves to meet redundancy obligations and to sustain the pre-school if income falls below expected levels.

Aims

- To manage our finances responsibly
- To budget for predictable fluctuations in income and expenditure

Wildern Opportunity

- To hold reserves to cover redundancy obligations, a terms running costs and pay in lieu of notice together with a sum for any major repairs or improvements.

Wildern Opportunity

Report of the Trustees For the Period Ended 31 August 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted and was established under a PAA Group Constitution Trust Deed dated 15 March 1989 in order to achieve the aims set out in the Trustees' Report. This constitution was amended firstly to the PLA Model Pre-school Constitution 2008 and further amended and approved to the current constitution, the PLA Pre-school Learning Alliance Constitution 2011.

It was registered with the Charity Commission on 10th June 2019.

Recruitment and appointment of new trustees

Not less than two weeks before the date of the Annual General Meeting of the Group at which the election of elected Trustees will take place each Member shall be sent a form which any Member wishing to stand as a candidate for election to the Trustees must complete and return to the Secretary to indicate their willingness to act as a member of the Committee if elected.

At the AGM the elected members of the Committee will be those candidates from amongst those who have indicated their willingness to stand who receive the highest number of votes from the Members, up to a maximum of 12 elected Trustees in total. At the first Committee meeting following the AGM at which the newly elected members of the Committee are elected they shall choose from amongst their number the members who will act as Chair, Treasurer and Secretary as stated in our constitution. They will also select a member of the Committee to act as Safeguarding Lead on behalf of the Committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1183814

Principal address

2000
Centre St
John's
Road
Hedge End
Southampton
Hampshire
SO30 4AF

Trustees

Lucy
Smith

Judi Green
Danielle Hamilton-Parker

Wildern Opportunity

Independent examiner

Coastal Accountants Limited
Chartered Certified Accountants
Unit 3 Mitchell
Point
Ensign Way
Hamble
Hampsh
ire SO31
4RF

**Report of the Trustees
For the Period Ended 31 August 2022**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting practice), including Financial Reporting Standard 102 'The Financial Reporting Standards applicable in the UK and Republic of Ireland'.

The law applicable to charities in England and Wales, The Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a fair and true view of the state of the affairs of the charity and of the incoming resources and application of such resources, including income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

Select suitable accounting policies and apply these consistently

Observe the methods and principles in the charity SOR

P

Make judgements and estimates that are reasonable and prudent

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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 15 March 2023 and signed on its behalf by:

Judi Green - Treasurer

**Independent Examiner's Report to the
Wildern Opportunity Group**

Independent examiner's report to the trustees of Wildern Opportunity Group

I report to the charity trustees on my examination of the accounts of the Wildern Opportunity Group (the Trust) for the Period ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Simon Rudd
Coastal Accountants Limited
Chartered Certified Accountants
Unit 3 Mitchell
Point
Ensign Way
Hamble
Hampsh
ire SO31
4RF

Date: 15 March 2023

Wildern Opportunity

Statement of Financial Activities For the Period Ended 31 August 2022

		Unrestrict ed fund £	Restricted funds £	31.8.22 Total funds £	31.08.21
	Note s				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15,733		15,733	46,520
Other trading activities	2	130,116		130,116	113,612
Coronavirus grants		-		-	-
Investment income	3	4		4	1
Other grants					
Total		145,853		145,853	160,133
EXPENDITURE ON					
Charity expenditure		148,214		148,214	147,960
Other		-		-	-
Total		148,214		148,214	147,960
<hr/>					
NET INCOME		(2,361)		(2,361)	12,173
RECONCILIATION OF FUNDS					
Total funds brought forward		80,673		80,673	68,500
<hr/>					
TOTAL FUNDS CARRIED FORWARD		<u>78,312</u>		<u>78,312</u>	<u>80,673</u>

The notes form part of these financial

**Statement of Assets and
Liabilities
At 31 August 2022**

	Unrestricted	Restricted	31.8.22 Total funds	31.08.21
	fund	funds		
	£	£	£	
CASH FUNDS				
Fixed Assets - Computer Equipment	858		858	-
Bank current accounts	39,649		39,649	27,058
Bank reserve accounts	38,544		38,544	54,331
Prepayments	747		747	618
Other creditors	(1,485)		(1,485)	(1,334)
NET ASSETS	<u>78,312</u>		<u>78,312</u>	<u>80,674</u>

The financial statements were approved by the Board of Trustees on 15 March 2023 and were signed on its behalf by:

Judi Green - Treasurer

Wildern Opportunity

Notes to the Financial Statements For the Period Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

the requirements of Section 7 Statement of Cash Flows.

the requirement of Section 33 Related Party Disclosure paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.8.22	31.8.21
	£	
Other Fundraising events	2,993	340
H.C.C. fees	120,624	107,755
Parents fees: Pre-school	6,499	5,517
	130,116	113,612

Wildern Opportunity

3. INVESTMENT INCOME

	31.8.22	31.8.21
	£	
Business reserve interest	4	1

**Notes to the Financial Statements -
continued For the Period Ended
31 August 2022**

4. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.22	31.8.21
Trustees' salaries	2 £ <u>18,088</u>	1 £ <u>21,488</u>

Trustees' salaries relate to remuneration payments to trustees for services provided for the charity under normal employment terms and not for trusteeship. Employed trustees have signed a written agreement with the charity as permitted by the governing document and withdraw from any discussion of the trustees which has any bearing on the terms of the agreement or the acceptability of the standard of service provided. The trustee concerned will not vote on any of these matters and must not be included when deciding whether a quorum exists at a meeting to discuss them.

Trustees' expenses

There were no trustees' expenses paid for the Period ended 31 August 2022

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.22	31.08.21
	13	12

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements -
continued For the Period Ended
31 August 2022

6. **MOVEMENT IN FUNDS**

	At 31.08.21	Net movement in funds	At 31.08.22
	£	£	£
Unrestricted funds			
General Fund		(2,361)	78,312
80,673			
TOTAL FUNDS		(2,361)	
80,673			78,312

Net movement in funds, included in the above are as follows:

	Incoming resources	Resource s expend d	Movement in funds
	£	£	£
Unrestricted funds			
General Fund		(148,214)	(2,361)
145,853			
TOTAL FUNDS		(148,214)	(2,361)
145,853			

**Notes to the Financial Statements -
continued For the Period Ended
31 August 2022**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 August 2022.

Wildern Opportunity

Detailed Statement of Financial Activities For the Period

31.08.22 31.08.
21

INCOME AND ENDOWMENTS

Donations and legacies

Donations	5,233	37,934
Grants	<u>10,500</u>	<u>8,586</u>
	15,733	46,520

Other trading activities

Fundraising events	2,993	340
H.C.C. fees	120,624	107,755
Parents fees: Pre-school	<u>6,499</u>	<u>5,517</u>
	130,116	113,612

Investment income

Business reserve interest	4	1
---------------------------	---	---

Total incoming resources

	145,853	
		160,133

EXPENDITURE

Raising donations and legacies

Trustees' salaries	18,088	21,488
Salaries, social security and pensions	94,515	78,694
Hire of hall	18,353	18,542
Subscriptions and insurance	3,126	1,981
Equipment and play materials	3,771	17,155
School meal vouchers	-	1,947
Staff training	653	1,820
Postage and stationery	2,731	1,613
Storage unit	871	797
Uniforms	396	224
Cleaning and groceries	1,128	853
Children's parties and fundraising	451	
		316
Depreciation		285
Sundries	<u>2,248</u>	
	<u>1,152</u>	
		146,646
		146,582

Support costs

Other

Office and computer expenses	848	658
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This page does not form part of the statutory

Wildern Opportunity

**Detailed Statement of Financial
Activities For the Period**

	31.08.22	31.08.21
	£	£
Governance costs		
Independent examiner's fee	720	720
Total resources expended	148,214	147,960
	_____	_____
Net income (2,361)	_____	12,173

WILDERN OPPORTUNITY GROUP

England & Wales - Charity number 1183814

Accounts

REGISTERED CHARITY NUMBER:
1183814

**Report of the Trustees and
Unaudited Financial Statements For the Period Ended
31 August 2021
Wildern Opportunity Group**

Coastal Accountants Limited
Unit 3, Mitchell Point
Ensign Way
Hamble
SO31 5GY

Wildern Opportunity
Contents of the Financial
Statements For the Period
Ended 31 August 2021

	Page
Report of the Trustees	1 to 3
Independent Examiner's	4
Report Statement of	5
Financial Activities	6
Statement of Assets and	7 to
Liabilities Notes to the	10
Financial Statements	11 to
	12
Detailed Statement of Financial Activities	

Wildern Opportunity
Report of the Trustees
For the Period Ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the Group are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

(a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.

(b) encouraging the study of the needs of such children and their families and promoting public interest and recognition of such needs in the local areas.

(c) instigating and adhering to and furthering the aims and objects of the Pre-school Learning Alliance.

ACHIEVEMENT AND PERFORMANCE

The group is working with the Early Years Foundation Stage goals, which offers opportunity for global development of each individual child and involves parents/carers in these goals. Aiding this, parents are able to access children's learning journeys using our online learning journal by logging in using their unique passcodes. We also review and update all of our policies and procedures to ensure that safeguarding, diversity, equal opportunities and inclusion are updated.

We continue to accept children from 2 years of age. The staff members attend regular training. We have adapted our handbook for children starting both Wildern Opportunity group and pre-school to include all new information and renewed terms and conditions.

Our numbers are still increasing in both Wildern Opportunity group sessions and our fully inclusive pre-school despite saying goodbye to 19 children last year as they ventured on to primary schools. We have increased the number of SEN children attending from 12 in the previous year to 15 children. We continue to maintain close links with the local primary school to ensure the best transition for our children. We continue to advertise the Group locally using social media platforms, web page and leaflets. We have a stable level of staff members, many of whom undertake special training to meet the needs of the children and make a fantastic contribution to the Group's success.

Many thanks again to BBC Children in Need who have enabled us to fund a qualified member of staff in the Opportunity Group and to purchase additional staff training and new equipment. We have again received fantastic support from volunteers and staff with our fundraising events.

FINANCIAL REVIEW

Reserves policy

This is reviewed annually at the beginning of the academic year and this year was set at £40,000 to allow for 2 months running costs, redundancy costs if needed, contract costs if the pre-school should close and any fluctuation in income during the year. A sum of £8000 is included in that figure for additional staff if attendance figures or the number of SEN children should increase or there should be any long term absences amongst the staff.

Wildern Opportunity Group aims to hold sufficient financial reserves to meet redundancy obligations and to sustain the pre-school if income falls below expected levels.

Aims

- To manage our finances responsibly

Wildern Opportunity

- To budget for predictable fluctuations in income and expenditure
- To hold reserves to cover redundancy obligations, 2 month running costs and pay in lieu of notice.

Wildern Opportunity

Report of the Trustees For the Period Ended 31 August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Although established more than 30 years ago, the Charity moved to become a Charitable Incorporated Organisation (CIO) in June 2019 and is now governed by a CIO Constitution regulated by the Charity Commission.

It was registered with the Charity Commission on 10th June 2019. The reserves of the old Charity (Reg: 900140) were transferred to this Charity.

Recruitment and appointment of new trustees

Under the Constitution the Trustees can be chosen for the skills and knowledge that they can bring to the charity. There is a requirement for there to be a minimum of 3 Trustees and a maximum of 12 Trustees. At present there are 3 Trustees, Lucy Smith dealing with general management and administrative responsibilities, Judith Green dealing with financial responsibilities and Danielle Hamilton Parker coordinating fund-raising activities.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1183814

Principal address

2000
Centre St
John's
Road
Hedge End
Southampton
Hampshire
SO30 4AF

Trustees

Lucy Smith

Judith
Green

Danielle
Hamilton
Parker

Wildern Opportunity

Independent examiner

Coastal Accountants Limited
Chartered Certified Accountants
Unit 3 Mitchell
Point
Ensign Way
Hamble
Hampsh
ire SO31
4RF

**Report of the Trustees
For the Period Ended 31 August 2021**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting practice), including Financial Reporting Standard 102 'The Financial Reporting Standards applicable in the UK and Republic of Ireland'.

The law applicable to charities in England and Wales, The Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a fair and true view of the state of the affairs of the charity and of the incoming resources and application of such resources, including income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

Select suitable accounting policies and apply these consistently

Observe the methods and principles in the charity SOR

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Make judgements and estimates that are reasonable and prudent

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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 15 February 2022 and signed on its behalf by:

Judi Green - Treasurer

**Independent Examiner's Report to the
Wildern Opportunity Group**

Independent examiner's report to the trustees of Wildern Opportunity Group

I report to the charity trustees on my examination of the accounts of the Wildern Opportunity Group (the Trust) for the Period ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Simon Rudd
Coastal Accountants Limited
Chartered Certified Accountants
Unit 3 Mitchell
Point
Ensign Way
Hamble
Hampsh
ire SO31
4RF

Date: 15 February 2022

Wildern Opportunity

Statement of Financial Activities For the Period Ended 31 August 2021

		Unrestrict ed fund £	Restricted funds £	31.8.21 Total funds £	31.08.20
	Note s				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		46,520		46,520	71,704
Other trading activities	2	113,612		113,612	60,535
Coronavirus grants		-		-	10,078
Investment income	3	1		1	1
Other grants					
Total		160,133		160,133	142,318
EXPENDITURE ON					
Charity expenditure		147,960		147,960	72,778
Other		-		-	1,040
Total		147,960		147,960	73,818
				<hr style="border: 0.5px solid black;"/>	
NET INCOME		12,173		12,173	68,500
RECONCILIATION OF FUNDS					
Total funds brought forward		68,500		68,500	
				<hr style="border: 0.5px solid black;"/>	
TOTAL FUNDS CARRIED FORWARD		<u>80,673</u>		<u>80,673</u>	<u>68,500</u>

The notes form part of these financial

**Statement of Assets and
Liabilities
At 31 August 2021**

	Unrestricted	Restricted	31.8.20 Total funds	
	fund	funds		
	£	£	£	31.08.20
CASH FUNDS				
Bank current accounts	27,058		27,058	25,514
Bank reserve accounts	54,331		54,331	43,088
Prepayments	618		618	618
Other creditors	(1,334)		(1,334)	(720)
NET ASSETS	<u>80,674</u>		<u>80,674</u>	<u>68,500</u>

The financial statements were approved by the Board of Trustees on 15 February 2022 and were signed on its behalf by:

Judi Green - Treasurer

Wildern Opportunity

Notes to the Financial Statements For the Period Ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

the requirements of Section 7 Statement of Cash Flows.

the requirement of Section 33 Related Party Disclosure paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.8.21	31.8.20
	£	
Other Fundraising events	340	601
H.C.C. fees	107,755	55,785
Parents fees: Pre-school	5,517	4,149
	113,612	60,535

Wildern Opportunity

3. INVESTMENT INCOME

	31.8.21	31.8.20
	£	
Business reserve interest	1	1

**Notes to the Financial Statements -
continued For the Period Ended
31 August 2020**

4. TRUSTEES' REMUNERATION AND BENEFITS

	31.8.2	31.8.2
	1	0
Trustees' salaries	£	£
	<u>21,4</u>	<u>16,057</u>
	<u>88</u>	

Trustees' salaries relate to remuneration payments to trustees for services provided for the charity under normal employment terms and not for trusteeship. Employed trustees have signed a written agreement with the charity as permitted by the governing document and withdraw from any discussion of the trustees which has any bearing on the terms of the agreement or the acceptability of the standard of service provided. The trustee concerned will not vote on any of these matters and must not be included when deciding whether a quorum exists at a meeting to discuss them.

Trustees' expenses

There were no trustees' expenses paid for the Period ended 31 August 2021

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.21	31.08.20	
		12	12

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements -
continued For the Period Ended
31 August 2021

6. **MOVEMENT IN FUNDS**

	At 31.08.20	Net movement in funds	At 31.08.21
	£	£	£
Unrestricted funds			
General Fund		12,173	80,673
68,500			
TOTAL FUNDS		12,173	
68,500			80,673

Net movement in funds, included in the above are as follows:

	Incoming resources	Resource s expend d	Movement in funds
	£	£	£
Unrestricted funds			
General Fund		(147,960)	12,173
160,133			
TOTAL FUNDS		(147,960)	12,173
160,133			

**Notes to the Financial Statements -
continued For the Period Ended
31 August 2021**

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 August 2021.

Wildern Opportunity

**Detailed Statement of Financial
Activities For the Period**

	31.08.21	31.08. 20
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	37,934	29,360
Grants	8,586	8,197
Donation of reserves from previous charity	-	<u>34,147</u>
	46,520	71,704
Other trading activities		
Fundraising events	340	601
H.C.C. fees	107,755	55,785
Parents fees: Pre-school	<u>5,517</u>	<u>4,149</u>
	113,612	60,535
Investment income		
Business reserve interest	1	1
Other income		
Coronavirus Grants	<u>-</u>	<u>10,078</u>
Total incoming resources	160,133	142,318
EXPENDITURE		
Raising donations and legacies		
Trustees' salaries	21,488	16,057
Salaries, social security and pensions	78,694	44,573
Hire of hall	18,542	6,392
Subscriptions and insurance	1,981	899
Equipment and play materials	17,155	644
School meal vouchers	1,947	-
Staff training	1,820	264
Postage and stationery	1,613	63
Storage unit	797	411
Uniforms	224	-
Cleaning and groceries	853	344
Children's party	316	
		377
Universal credit loans		
- 1,040		
Sundries		
	<u>1,152</u>	
	<u>350</u>	
		146,582
		71,414
Support costs		
Other		

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Wildern Opportunity

**Detailed Statement of Financial
Activities For the Period**

Office and computer expenses
658 1,684

	31.08.21	31.08.20
	£	£
Governance costs		
Independent examiner's fee	720	720
	147,960	73,818
Total resources expended	_____	_____
Net income		
12,173	_____	68,500