

# THE YEOVIL OPPORTUNITY GROUP

England & Wales · Charity number 304693

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1970-09-04

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

## Contact

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**Address** Balidon Centre  
Summerlands Hospital Site  
Preston Road  
Yeovil  
Somerset

**Phone** 01935384157

**Email** [kim@yog.org.uk](mailto:kim@yog.org.uk)

**Website** [www.yog.org.uk](http://www.yog.org.uk)

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN, IRRESPECTIVE OF THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY, IN PARTICULAR THOSE WITH ADDITIONAL NEEDS BY OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES.

**Activities:** Pre-school play group for children with special needs.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities

## Geography

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- Dorset
- Somerset

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£224,438	£178,263	-	-
2024-03-31	£177,101	£159,068	-	-
2023-03-31	£131,916	£133,550	-	-
2022-03-31	£75,240	£97,198	-	-
2021-03-31	£85,916	£90,877	-	-

## Trustees

Name	Role	Appointed
<b>Jane Lock</b>	Chair	2016-07-14
Gabriela Fillon		2018-09-18
SIMON ROWBOTTOM		
WENDY FRANCES MARY VINCENT		

**THE YEOVIL OPPORTUNITY GROUP**

England & Wales - Charity number 304693

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# Accounts

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## YEOVIL OPPORTUNITY GROUP

Annual Report  
for the year ended  
31<sup>st</sup> March 2025

Charity number 304693

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## **Who we are**

Yeovil Opportunity Group is a Registered Charity established in 1970.

We are governed by a constitution which was revised and accepted by the Charity Commission in 2010. Our charity number is 304693

### **Objectives and Activities:**

The aim of the Group is to enhance the development and education of children irrespective of their race, culture, religion, means or ability and in particular, those with additional needs. We offer specialist Early Intervention support and are dedicated to giving children and their families extra help and support through the early years learning and development journey.

The Group is based in Yeovil at the Balidon Centre, on the Summerlands Hospital site. We are grateful to the NHS Somerset Partnership for the provision of our facilities at a nominal cost, and are very fortunate to have a safe and secure building.

### **Our correspondence address is:**

Yeovil Opportunity Group  
Balidon Centre  
Summerlands Hospital  
Preston Road  
Yeovil BA20 2BX  
01935 384157 email [Kim@yog.org.uk](mailto:Kim@yog.org.uk)  
Website [www.yog.org.uk](http://www.yog.org.uk)

### **Our Bankers are:**

Lloyds Bank plc  
9, High Street  
Yeovil BA20 1RN

### **Our independent examiner is:**

PS Wellspring FCCA  
42, St Andrews Avenue  
Weymouth DT3 5JS

### **Public Interest**

How the Group delivers its principal charitable aim is demonstrated in the rest of this report. The public benefit arising from our work is implicit in the services delivered and the education and support provided for children with additional needs to help them reach their potential, to the benefit of society as a whole as well as the children and their families. We provide all of our pre-school and transport services at a subsidised cost and the Rainbows Time Together Group, free of charge.

### **Risk assessment**

The Trustees annually review the risks to which the Charity is exposed and take appropriate ameliorative action where necessary. Two major risks have been identified in 2024. The first is the proposed ending of the lease in three years' time and the introduction of a commercial lease, and the second is the rise in NMW without a similar inflationary rise in the entitlement rate paid to Early Years providers.

## People

### Structure, governance and management

The activities of the Charity are monitored by the Trustees, who all act in a voluntary capacity. The Trustees follow the principles of governance and control advocated by the Charity Commission.

### Patron

Graham Cole CBE

### Trustees

Chair	Jane Lock
Treasurer	Simon Rowbottom
Trustees	Rachel Goodfellow (Resigned 07.10.2024) Wendy Vincent Dr Gabriela Fillon
Secretary	Min Hodges
Financial Advisor	Simon Skipper

### YOG Team (2024/25)

Our thanks go out to the amazing team of staff who work tirelessly to ensure our children and families have the best possible start in life on their learning and development journey.

### Volunteers

We are extremely grateful to our volunteers who supplement the work of the staff team to great effect. Without them, the Group could not provide the services it does. During 2024/25, YOG welcomed five volunteers throughout the year.

### Students

We are delighted to offer work experience placements for students from local colleges and schools. In 2024/25, YOG offered work experience to seven students.

## Services and Support

Yeovil Opportunity Group was the vision of a Consultant Paediatrician and a Speech and Language therapist, 54 years ago who realised that children with special needs and disabilities were not receiving the learning & development support they needed in their early years.

Despite many changes over the past 54 years, YOG continues to provide support for children and families, but in a very different world from when we first started.

Our main aim is to provide “Early Intervention” learning & development support for children with disabilities and their families.

Some children may have as many as 12 professionals, sometimes more, working with them and come to us with a range of needs, including severe speech and language and communication difficulties, physical disabilities, complex medical needs and life-limiting conditions.

Our aim is also to work with the “whole” family, as this increases the chances of success, not just for the child we are working with, but also the whole infrastructure of the family and their support network.

Our children and families receive a range of services and support they would not normally be able to access; the opportunity to be able to have a positive start to their early learning and development journey and social benefit in terms of vulnerability and achievement.

Additional support includes safeguarding, reduction and prevention of escalation to high levels of complex need and intervention.

YOG supports children to be able to have a positive start to their early education rather than fail at such an early age. We also support families to become resilient, reducing the likelihood of family breakdown and crisis.

YOG provides a lifeline to many families when so many other support services have been reduced or cut, and waiting lists continue to increase. Specialist Early Intervention is proven to increase the chances of success for both the child and family throughout their lives, including successful transition into school and **prevention of exclusion**.

We work in partnership with several incredible professional services, including the police, social services, integrated therapies, the Somerset Council SEND team, various NHS teams and Somerset Safeguarding.

### **We currently provide 3 core services:**

#### **1. Pre-school Sessions 18 months to 5 years**

We are open 5 mornings per week, during term time, catering for children aged 18 months to 5 years. In 2024, we extended our session times on Tuesday and Wednesday afternoons to allow more children to access support.

We follow the Early Years Foundation Stage curriculum to support and enhance our children’s development. We use the Development Journal to monitor our children’s progress, providing additional personalised early intervention strategies to support their individual needs.

Our families are encouraged to access their local mainstream pre-school on a dual placement and work in partnership with these settings to support the best possible learning and development outcomes for the children. YOG's uniqueness stems from our incredibly strong working relationships with the many professionals who support our children & their families.

Our ratio is 1:3, that being a minimum of one qualified SENCo Early Years' practitioner per three children each day, as well as daily 1:1 specialist intervention.

To complement the support our children receive from the NHS Speech & Language therapists, we also commission our own Speech & Language therapist one morning a week to work with our children, our staff team, volunteers, students and parents. This is funded through grants.

## 2. Family Support Services

Whilst we aim to ensure a smooth transition into school, with some of our children going on to attend mainstream school, our role is far more strategic, yet subtle, and dedicated holistic family support is crucial. All of our funding for direct family intervention comes from grants and donations.

From day one at YOG, we provide support strategies which give parents the resilience they will need through their SEND journey, and our role in Early Intervention is fundamental to the success of that journey.

We offer daily support to parents and carers, including signposting, liaison with professionals, submitting referrals and EHCPs, helping parents with complex paperwork, including housing support, DLA, and

applications for grant funding, to name a few.

We regularly Chair meetings and act as advocates for our children and families. Our door is always open, and parents feel confident that they can turn to any member of the team for support.

## 3. Rainbows Time Together

Rainbows offers a unique opportunity for parents of babies and toddlers with additional needs to come together with staff and therapists in a supportive environment. Our sessions emphasise interactive and sensory play, allowing parents and children to engage meaningfully while benefiting from professional guidance.

Activities include singing, visits to our sensory room, and tactile play. We maintain a small group size to ensure individual attention for both children and parents, with plenty of opportunities for group discussions or one-on-one conversations throughout the sessions, fostering a strong sense of family support.

We have had the pleasure of working with 8 families over the past year, all of whom have now moved up to our main group sessions. Children from both Dorset and Somerset are warmly welcomed to participate in our sessions.

**Transport** We continued to provide subsidised transport for parents wishing to use our minibus service. During 2024/25, we have provided transport for 8 children, who without transport would not have been able to access YOG.

## Celebrating 54 Years of Specialist Early Intervention

### A view from the Trustees

#### **Introduction and Reflection**

The needs of children and families today are more complex than ever before. Those of us who have been involved for some time can clearly see how much has changed. Compared with years past, many children now have multiple, overlapping challenges, including developmental, emotional and social, affecting the whole family, not just the child.

This growing complexity makes early, specialist support not a luxury, but a necessity. When early help and intervention are put in place, children are far more likely to thrive, families feel less isolated, and pressures on schools and other services are reduced. When that support is missing, the long-term cost both human and financial, is far greater.

#### **Truly Unique – Specialist Support for Children AND Families**

Yeovil and the surrounding area are incredibly fortunate to have a specialist SEND Early Years support in the shape of YOG. It is not just another service; it is a carefully built network of expertise, trust, and continuity that has grown over time.

At a time where families are struggling to get the support they need for their children – parents navigating a maze of services, waiting months for appointments and watching small concerns grow into bigger challenges, our expert help can make all the difference for not only parents, but for children's life chances transitioning in to school and adulthood.

2024/25 was significant milestone for the Yeovil Opportunity Group (YOG): **55 years of service** to children with additional needs and their families. This anniversary provided an opportunity not only to celebrate our history, but also to reflect on the resilience, determination, and vision that has enabled YOG to survive and thrive through decades of change.

We are especially proud to acknowledge Ailsa Royston, one of YOG's original founders, whose courage and foresight shaped a model of specialist early years support that was revolutionary at the time, and remains even more relevant today. On behalf of the children, parents, and families who began their journeys at YOG, we extend our deepest thanks. Their futures were shaped by a vision that recognised the importance of early, specialist intervention long before it became widely understood.

#### **A Decade of Challenge and Renewal**

The past decade has been one of the most challenging periods in YOG's history. In 2014, national policy changes announced the withdrawal of funding for opportunity groups and specialist early years settings, with the expectation that all children would be absorbed into mainstream provision. As a result, many specialist early years providers across the country were forced to close.

In early 2015, the organisation was at a critical low point. There were just four children enrolled, team morale was extremely low, and the future was uncertain. At that time, specialist early years provision was not viewed favourably by policymakers.

However, the Trustees, staff team, and supporters of YOG made a collective decision to persevere. With determination and shared belief, they set out to prove that specialist early intervention was not only necessary, but vital.

### **Growth, Impact, and Specialist Support**

Over the past ten years, YOG has been rebuilt into a strong and respected organisation—one that is now recognised both locally and nationally. Today, we support **33 children and their families**, many of whom present with highly complex needs.

Children attending YOG may be supported by up to 12 or more professionals, reflecting the breadth and depth of their requirements.

These needs include:

- Severe speech, language, and communication challenges
- Physical disabilities
- Complex medical needs
- Life-limiting conditions

Crucially, YOG's approach is centred on the whole family. Supporting parents, siblings, and wider family networks significantly increases the likelihood of positive outcomes, not just for the child, but for the stability and resilience of the family as a whole.

### **Preventative Work and Early Intervention**

YOG provides services and opportunities that many families would otherwise be unable to access. These include specialist early learning, therapeutic input, safeguarding support, and coordinated professional intervention.

Our work contributes to:

- Preventing escalation to higher levels of complex need
- Supporting family resilience
- Reducing the risk of crisis or family breakdown
- Enabling a successful transition into school
- Preventing exclusion and long-term disadvantage

At a time when many public services have been reduced, and waiting lists continue to grow, YOG remains a **lifeline** for vulnerable families.

Evidence consistently shows that specialist prevention and early intervention significantly improve life chances for children and deliver long-term benefits for society.

National Government has now recognised the fundamental role Early Intervention plays in child development and launched the national Best Start in Life Strategy. YOG has been a key partner in creating a local BSIL strategy with other local agencies.

### **Partnership Working**

YOG does not work in isolation. Our success depends on strong partnerships and collaboration. We would like to formally thank our colleagues and partners.

These partnerships ensure coordinated, child-centred support and strengthen outcomes for families.

## Amidst the SEND Crisis, Fighting for Survival

As we look to the future, one major challenge lies ahead: the **end of our lease at the Baildon Centre in August 2027**. Over the past year, we have been in negotiations regarding the lease and future terms. While the new arrangement will not be at a peppercorn rent, we are grateful to the NHS for their patience and willingness to negotiate fair terms.

YOG's operational model, rooted in longstanding relationships with families, deep knowledge of local needs, and integrated support, cannot be recreated from scratch. Its loss would represent something truly irreplaceable.

At a national level, the announcement in December 2024 that SEND provision is in crisis came as no surprise to those working on the frontline.

YOG submitted detailed evidence to the Education Committee in January 2025, including recommendations focused on early years provision.

Although the anticipated government White Paper has been delayed; we continue to monitor developments closely.

## Our Commitment to the Future

In a time of uncertainty and system-wide transformation, the Trustees remain fully committed to ensuring that YOG has a secure future.

We are determined to:

- Identify and secure new premises by August 2027
- Protect and grow our specialist early intervention model
- Continue lobbying for recognition of early years SEND provision
- Remain a trusted, stable presence for families

The Trustees are excited by the opportunity to develop new premises that will support our long-term vision—and, on a very practical level, provide adequate parking for families and staff.

Though we are a small charity, our frontline experience and deep understanding of our community enable us to demonstrate the profound impact of specialist early intervention. YOG stands as evidence that early support transforms lives and strengthens society as a whole.

On behalf of the Trustees, we extend heartfelt thanks to everyone who has supported YOG over the past 55 years—our staff, Trustees, parents, partners, businesses, funders, and friends. Your dedication and belief have sustained this organisation through its most difficult moments and enabled it to flourish.

We invite you to join us as we embark on the next chapter of YOG's journey. With courage, pride, and continued collaboration, we look forward to serving children and families for the next 55 years and beyond.

*Jane*

**Jane Lock**  
Chair of Trustees

## Financial Review 2024/25 (Ending 31<sup>st</sup> March 2025)

Our main sources of funding during 2024/25 were from Somerset Council in the form of the 15 hours' entitlement, High Needs Funding and DAF (Disability Access Funding), which totalled £156,737; Session and transport fees of £8569; grants £48,425; and donations from individuals and organisations under £1000, £4966 and fundraising £3871. Expenses totalled £177,540, of which £158,500 represented our wage costs.

### **Reserves Policy**

The unrestricted reserves of the Group that were freely available for charity use at the year-end were **£103,774**.

The Trustees consider that a significant proportion of these are required for working revenue. The target is to maintain adequate reserves to enable the Group to continue running for a minimum of 12 months, even if there is a significant reduction in funding.

### **Supporters in our Financial Year 2024/25**

- Somerset Community Foundation
- Sherborne Castle Fair
- Sherborne Car Festival
- Parcroft pre-school
- Drandjeau Charitable Trust
- Hunts Foods

**We are massively grateful to all of our supporters who have given us grants, to our families, friends and our own team who tirelessly fundraise and to those individuals who support us through monthly donations and general donations.**

**Charity Number: 304693**

# **Yeovil Opportunity Group**

**Financial Statements  
for the year ended  
31 March 2025**

# **Yeovil Opportunity Group**

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## Yeovil Opportunity Group

**Charity Number** 304693

**Patron** Mr G Cole CBE

**Trustees**

Chairman: Mrs J Lock

Treasurer: Mr S. Rowbottom

Trustees Dr G Fillon  
Mrs R Goodfellow (Resigned 7/10/24)  
Mrs W. Vincent

**Chief Executive Officer** Ms K Duller

**Correspondence address:**

The Balidon Centre  
Summerlands Hospital  
Preston Road  
Yeovil  
Somerset  
BA20 2BX

**Web site** [www.yog.org.uk](http://www.yog.org.uk)

**Telephone** 01935 384157

**Bankers**

Lloyds Plc  
9 High Street  
Yeovil  
Somerset  
BA20 1RN

**Independent examiner:**

PS Wellspring FCCA  
42 St.Andrews Avenue  
Weymouth  
Dorset  
DT3 5JS

# Independent Examiners Report to the Trustees of Yeovil Opportunity Group

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 March 2025, which are set out on pages 3 to 9.

## Respective Responsibilities of Trustees and Examiner

As the charity trustees of YOG you are responsible for the preparation of the accounts in accordance with section 144(2) of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts. It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

## 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records: or
- the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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.

*Paul S Wellspring*

Paul S Wellspring FCCA

42 St. Andrews Avenue

Weymouth

Dorset

DT3 5JS

Date: 27 January 2026

## Yeovil Opportunity Group

### Statement of Financial Activities (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses) for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total Funds 2025 £
<b>Income and endowments from:</b>				
Donations and legacies	3	22,341	31,050	53,391
Incoming resources from activities	4	169,792	-	169,792
Income from Investments	5	1,255	-	1,255
<b>Total income</b>		<u>193,388</u>	<u>31,050</u>	<u>224,438</u>
<b>Expenditure on:</b>				
Raising funds	6	216	-	216
Charitable activities	7	146,725	31,322	178,047
<b>Total expenditure</b>		<u>146,941</u>	<u>31,322</u>	<u>178,263</u>
<b>Net income/(expenditure) before transfers</b>		46,447	(272)	46,175
<b>Transfer between funds</b>	15	-	-	-
Total funds brought forward		57,327	34,975	92,302
<b>Total funds carried forward</b>	15	<u>103,774</u>	<u>34,703</u>	<u>138,477</u>
	Note			<b>2024</b>
<b>Income and endowments from:</b>				
Donations and legacies	3	16,155	31,000	47,155
Incoming resources from activities	4	127,856	835	128,691
Income from Investments	5	1,255	-	1,255
<b>Total income</b>		<u>145,266</u>	<u>31,835</u>	<u>177,101</u>
<b>Expenditure on:</b>				
Raising funds	6	768	-	768
Charitable activities	7	156,401	1,899	158,300
<b>Total expenditure</b>		<u>157,169</u>	<u>1,899</u>	<u>159,068</u>
<b>Net income/(expenditure) before transfers</b>		(11,903)	29,936	18,033
<b>Transfer between funds</b>	15	-	-	-
<b>Net movement in funds</b>		(11,903)	29,936	18,033
<b>Reconciliation of funds:</b>				
Total funds brought forward		69,230	5,039	74,269
<b>Total funds carried forward</b>	15	<u>57,327</u>	<u>34,975</u>	<u>92,302</u>

All of the Charity's activities derive from continuing operations during the above two periods.

**Yeovil Opportunity Group**  
**(Registration number: 304693)**  
**Balance Sheet**  
**As at 31 March 2025**

		<b>2025</b>		<b>2024</b>	
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	9		2,198		2,848
<b>Current Assets</b>					
Debtors	10	210		195	
Cash at bank and in hand		143,052		90,973	
		143,262		91,168	
<b>Current liabilities</b>					
Amounts falling due within one year	11	(6,983)		(1,714)	
Net current assets			136,279		89,454
<b>Net assets</b>			138,477		92,302
<b>Represented by:</b>					
<b>Funds:</b>					
Restricted funds	15		34,703		34,975
Unrestricted funds, including Designated funds	15		103,774		57,327
<b>Total funds</b>			138,477		92,302

The financial statements on pages 3 - 9 were approved by the Trustees, and authorised for issue on 23 January 2026.  
and signed on their behalf by:

*Jane Lock*

Jane Lock  
Chairman

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2025

### 1 Accounting policies

#### General information and basis of accounting

- Yeovil Opportunity Group is an unincorporated registered charity governed by a revised constitution dated 30 November 2009. Details of the Trustees and contact details are shown on page 1.
- The principle accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.
- The financial statements have been prepared under the historic cost convention. They have been prepared in accordance with 'Accounting and Reporting by Charities (SORP)' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective from 1 January 2015 - Charities SORP (FRS 102) and the Companies Act 2006.
- The charity constitutes a public benefit entity as defined by FRS102.
- The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

#### Cash flow statement

The charity has taken advantage of exemptions available to it and therefore has not prepared a cash flow report.

#### Income recognition

- All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
- Donations and gifts are included in full in the Statement of Financial Activities when receivable.
- Investment income is recognised on a receivable basis and is shown gross of income tax recovered and recoverable. Other income is accounted for on the basis of amounts receivable for the year.
- In accordance with the Charities SORP (FRS 102), unpaid general volunteer time is not recognised in the financial statements.

#### Expenditure

- All expenditure is recognised as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
- All expenditure is accounted for on the accruals basis, inclusive of irrecoverable VAT.

**Raising funds** - These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

**Charitable activities** - Charitable expenditure comprises those costs incurred by the Charity in delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Tangible fixed assets

Fixed assets are recorded at cost plus any incidental expenses of acquisition. Where fixed assets are donated, they are stated at their estimated market value on acquisition.

Depreciation is provided on fixed assets based on the estimated useful life of the asset and their anticipated residual value, as follows:

Asset	Depreciation
Leasehold property improvements	10 years straight line
Mini bus	25% reducing balance
Office equipment	25% reducing balance
Furniture, equipment & toys	15% reducing balance

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2025

### 1 Accounting policies (Cont.)

#### Debtors

Prepayments are valued at the amount paid in advance for goods and services provided to the charity.

#### Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Creditors

Creditors are stated at the original invoiced amounts.

#### Fund accounting policy

- Unrestricted income funds are general funds that are available for use at the trustee's discretion in the furtherance of the objectives of the charity.
- Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.
- Restricted funds are those donated for the use in a particular area or for specific purposes, the use of which is restricted to the that area or purpose.
- Further details of each fund are disclosed in note 15.

### 2 Taxation

- The Group is a registered charity and accordingly is exempt from taxation on it's income where they are applied for charitable purposes.
- The charity is not registered for VAT and is therefore unable to recover VAT on any expenditure it incurs.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	2025 £	2024 £
Donations				
Somerset Community Foundation		10,000	10,000	6,000
Sherborne Castle Fair	-	2,300	2,300	4,000
Sherborne Car rally	-	10,000	10,000	-
Parcroft pre-school (dissolution distribution)	15,000	-	15,000	-
Drandjeaw Charitable Trust	1,000	-	1,000	-
Westlands - Beer & Cider festival	1,375	-	1,375	3,100
Hunts Food Group Community Fund		8,750	8,750	
Estate of Mrs Dee Phillips	-	-	-	30,000
Various individuals and organisations, being below £1,000 each	4,966		4,966	4,055
	<u>22,341</u>	<u>31,050</u>	<u>53,391</u>	<u>47,155</u>

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
<b>4 Incoming resources from activities</b>				
Income from fund raising activities	3,871	-	3,871	2,593
Session & transport fees (Parents)	8,569	-	8,569	4,769
Somerset Council - Statutory income including HNF/DAF	156,737		156,737	117,030
Training support grants	615		615	-
Provision of support services to SCC	-		-	4,299
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>169,792</u>	<u>-</u>	<u>169,792</u>	<u>128,691</u>

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2025

<b>5 Income from Investments</b>				
Bank deposit interest	1,255	-	1,255	1,255
<b>6 Raising funds</b>				
Cost of generating income	216	-	216	768
<b>7 Charitable activities</b>				
<b>Provision of playgroup facilities</b>				
Session expenses and refreshments	922	-	922	551
Wages & National insurance costs (Inc pensions)	132,450	26,050	158,500	140,566
Speech & Language therapist	1,120	5,000	6,120	1,200
Support consultant		-	-	1,630
Insurance	1,415	-	1,415	814
Rent	1,306	-	1,306	1,042
Staff training	169	-	169	737
Repairs and renewals			-	452
Depreciation	378	84	462	4,287
Mini bus running costs	2,546	-	2,546	2,481
Mini bus Depreciation	-	188	188	251
<b>Governance costs</b>				
Office costs	4,833	-	4,833	3,165
Recruitment costs	507			
Professional fees	825	-	825	945
Sundry expenses	254	-	254	179
Trustees expenses	-	-	-	-
	<u>146,725</u>	<u>31,322</u>	<u>177,540</u>	<u>158,300</u>

### 8 Staff costs

No employee received emoluments a rate in excess of £60,000 during the year (2024 - None).

The average number of part time employees for the year was 14 (2024 - 12)

<b>9 Tangible Fixed Assets</b>	<b>Leasehold</b>		<b>Furniture,</b>	<b>Office</b>	<b>Total</b>
	<b>Improvements</b>	<b>Mini Bus</b>	<b>Equip &amp; Toys</b>	<b>equipment</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
As at 1 April 2024	15,502	31,687	41,013	7,440	95,642
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 March 2025	<u>15,502</u>	<u>31,687</u>	<u>41,013</u>	<u>7,440</u>	<u>95,642</u>
<b>Depreciation</b>					
As at 1 April 2024	15,502	30,934	40,398	5,960	92,794
Charge for the year	-	188	92	370	650
Disposals	-	-	-	-	-
As at 31 March 2025	<u>15,502</u>	<u>31,122</u>	<u>40,490</u>	<u>6,330</u>	<u>93,444</u>
<b>Net book values</b>					
As at 31 March 2025	<u>-</u>	<u>565</u>	<u>523</u>	<u>1,110</u>	<u>2,198</u>
As at 31 March 2024	<u>-</u>	<u>753</u>	<u>615</u>	<u>1,480</u>	<u>2,848</u>

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2025

<b>10 Debtors - due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Prepayments	210	195
	<u>210</u>	<u>195</u>
<b>11 Creditors and accruals</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Creditors	5,558	568
Accruals	30	31
PAYE	1,395	1,115
	<u>6,983</u>	<u>1,714</u>

### 12 Related parties

#### Controlling entity

The charity is controlled by the Trustees.

No Trustee, or any persons connected with them, have received any remuneration from the charity during the year. (2024 £nil).

No expenses were paid to any trustee during the year.

<b>13 Reconciliation of movement in funds</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Opening funds at 1 April 2024	57,327	34,975	92,302
Operating surplus/(deficit)	46,447	(272)	46,175
Closing funds at 31 March 2025	<u>103,774</u>	<u>34,703</u>	<u>138,477</u>

<b>14 Analysis of net assets between funds</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	1,155	1,043	2,198
Current assets	109,602	33,660	143,262
Current liabilities	(6,983)	-	(6,983)
	<u>103,774</u>	<u>34,703</u>	<u>138,477</u>

<b>15 Summary of funds</b>	<b>Opening funds</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Closing funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>					
Outdoor play equipment	1,735	-	(35)	-	1,700
Time together	223	-	(33)	-	190
Kitchen equipment	539	-	(16)	-	523
Mini Bus fund	32,478	-	(188)	-	32,290
Somerset Community Foundation	-	10,000	(10,000)	-	-
Sherborne Castle Fair	-	2,300	(2,300)	-	-
Sherborne Car rally	-	10,000	(10,000)	-	-
Hunts Food Group Community Fund	-	7,500	(7,500)	-	-
	<u>34,975</u>	<u>29,800</u>	<u>(30,072)</u>	<u>-</u>	<u>34,703</u>

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2025

<b>Unrestricted /designated funds</b>					
Designated	40,642	-	-	4,408	45,050
General	16,685	193,388	(146,941)	(4,408)	58,724
	<u>57,327</u>	<u>193,388</u>	<u>(146,941)</u>	<u>-</u>	<u>103,774</u>
<b>Total funds</b>	<u><b>92,302</b></u>	<u><b>223,188</b></u>	<u><b>(177,013)</b></u>	<u><b>-</b></u>	<u><b>138,477</b></u>

### Restricted Funds

- **Outdoor play equipment** - being funds raised to update the outdoor play equipment
- **Sensory room** - being funds raised toward the cost of upgrading the sensory room
- **Sunshine Mini bus** - being funds initially provided by the Variety Club of Great Britain towards the mini bus purchased in 2011.

Additional funds were provided last year by the Estate of Mrs D Phillips towards the provision of a replacement vehicle.

# **Independent Examiners Report to the Trustees of Yeovil Opportunity Group**

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 March 2025, which are set out on pages 3 to 9.

## **Respective Responsibilities of Trustees and Examiner**

As the charity trustees of YOG you are responsible for the preparation of the accounts in accordance with section 144(2) of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts. It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

## **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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records: or
- the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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.

*Paul S Wellspring*

Paul S Wellspring FCCA

42 St. Andrews Avenue

Weymouth

Dorset

DT3 5JS

Date: 27 January 2026

**THE YEOVIL OPPORTUNITY GROUP**

England & Wales - Charity number 304693

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# Accounts

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## YEOVIL OPPORTUNITY GROUP

Annual Report  
for the year ended  
31<sup>st</sup> March 2024

Charity number 304693

# Contents

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## Who we are

Yeovil Opportunity Group is a Registered Charity established in 1970.

We are governed by a Constitution which was revised and accepted by the Charity Commission in 2010. Our charity number is 304693

The aim of the Group is to enhance the development and education of children irrespective of their race, culture, religion, means or ability and in particular, those with additional needs. We offer specialist Early Intervention support and are dedicated to giving children and their families extra help and support through the early years learning and development journey.

The Group is based in Yeovil at the Balidon Centre, on the Summerlands Hospital site. We are grateful to the NHS Somerset Partnership for the provision of our facilities at a nominal cost and are very fortunate to have a safe and secure building.

### **Our correspondence address is:**

Yeovil Opportunity Group  
Balidon Centre  
Summerlands Hospital  
Preston Road  
Yeovil BA20 2BX  
01935 384157 email [Kim@yog.org.uk](mailto:Kim@yog.org.uk)  
Website [www.yog.org.uk](http://www.yog.org.uk)

### **Our Bankers are:**

Lloyds Bank plc  
9, High Street  
Yeovil BA20 1RN

### **Our independent examiner is:**

PS Wellspring FCCA  
42, St Andrews Avenue  
Weymouth DT3 5JS

### **Public Interest**

How the Group delivers its principal charitable aim is demonstrated in the rest of this report. The public benefit arising from our work is implicit in the services delivered and the education and support provided for children with additional needs to help them reach their potential, to the benefit of society as a whole as well as the children and their families. We provide all of our pre-school and transport services at a subsidised cost and the Rainbows Time Together Group, free of charge.

### **Risk assessment**

The Trustees annually review the risks the Charity faces and takes appropriate ameliorative action where necessary.

## People

### Patron

Graham Cole CBE

### Trustees

Chair

Jane Lock

Treasurer

Simon Rowbottom

Trustees

Rachel Goodfellow

Julie Lewis (Resigned 24.01.24)

Wendy Vincent

Dr Gabriela Fillon

Secretary

Min Hodges

Financial Advisor

Simon Skipper

### YOG Team (2023/24)

Kim Duller

CEO

Sheila Kiddle

Group Manager, Head of SEND

Emily Gardiner

Deputy Manager

Kaley Raeburn

Deputy Manager & SENCo

Hannah Jeffrey

SEND Key Worker

Kaye Boucher

SEND Key Worker

Hayley Robinson

SEND Key Worker

Denise Watts

SEND Learning Assistant

Lauren Horne

SEND Apprentice

Sophia Burnard

Group Administrator

Sharon Jacobs

Mini Bus Driver

Our thanks go out to the amazing team of staff who work tirelessly to ensure our children and families have the best possible start in life on their learning and development journey.

### Volunteers

We are extremely grateful to our volunteers who supplement the work of the staff team to great effect. Without them the Group could not provide the services it does.

### Students

We are delighted to be able to regularly provide work experience placements for students from local colleges and schools. We also welcome medical students from YDH, with their Tutors on a regular basis.

## Services and Support

Yeovil Opportunity Group was the vision of a Consultant Paediatrician and a Speech and Language therapist 54 years ago who realised that children with special needs and disabilities were not receiving the learning & development support they needed in their early years.

Despite many changes over the past 54 years, YOG continues to provide support for children and families, but in a very different world to when we first started.

Our main aim is to provide “Early Intervention” learning & development support for children with disabilities and their families.

Some children may have as many as 12 professionals, sometimes more, working with them and come to us with a range of needs including severe speech and language and communication difficulties, physical disabilities, complex medical needs and life limiting conditions.

Our aim is also to work with the “whole” family as this increases the chances of success, not just for the child we are working with, but the whole infrastructure of the family and their support network.

Our children and families receive a range of services and support they would not normally be able to access; the opportunity to be able to have a positive start to their early learning and development journey and social benefit in terms of vulnerability and achievement.

Additional support includes safeguarding, reduction and prevention of escalation to high levels of complex need and intervention.

YOG supports children to be able to have a positive start to their early education rather than fail at such an early age. We also support families to become resilient, reducing the likelihood of family breakdown and crisis.

YOG provides a lifeline to many families when so many other support services have been reduced or cut and waiting lists continue to increase. Specialist Early Intervention is proven to increase the chances of success for both the child and family throughout their lives, including successful transition into school and **prevention of exclusion**.

We work in partnership with an incredible number of professional services including the police, social services, integrated therapies, the Somerset Council SEND team, various NHS teams and Somerset Safeguarding.

### **We currently provide 3 core services:**

#### **1. Pre-school Sessions 18 months to 5**

We are open 5 mornings per week, during term time, catering for children aged 18 months to 5 years. In 2024 we extended our session times on Tuesday and Wednesday afternoons to allow more children to be able to access support.

We follow the Early Years Foundation Stage curriculum to support and enhance our children’s development. We use the Development Journal to monitor our children’s progress, providing additional personalised early intervention strategies to support their individual needs.

Our families are encouraged to access their local mainstream pre-school on a dual placement and work in partnership with these settings to support the best possible learning and development outcomes for the children. YOG's uniqueness stems from our incredibly strong working relationships with the many professionals who support our children & their families.

Our ratio is 1:3, that being a minimum of one qualified SENCo Early Years' practitioner per three children each day, as well as daily 1:1 specialist intervention.

To complement the support our children, receive from the NHS Speech & Language therapists we also employ our own Speech & Language therapist one morning a week to work with our children, our staff team, volunteers, students and parents.

## **2. Family Support Services**

Whilst our aim is to ensure a smooth transition into school; with some of our children going on to attend mainstream school, our role is far more strategic, yet subtle and dedicated holistic family support is crucial. All of our funding for direct family intervention comes from grants and donations.

From day one at YOG, we provide support strategies which give parents the resilience they will need through their SEND journey and our role in Early Intervention is fundamental to the success of that journey.

We offer daily support to parents and carers, including signposting, liaison with professionals, submitting referrals and EHCPs, helping parents with complex paperwork including housing support, DLA and applications for grant funding, to name a few.

We regularly Chair meetings and act as advocates for our children and families. Our door is always open and parents feel confident that they can turn to any member of the team for support.

## **3. Rainbows Time Together**

Rainbows offers a unique opportunity for parents of babies and toddlers with additional needs to come together with staff and therapists in a supportive environment. Our sessions emphasise interactive and sensory play, allowing parents and children to engage meaningfully while benefiting from professional guidance.

Activities include singing, visits to our sensory room, and tactile play. We maintain a small group size to ensure individual attention for both children and parents, with plenty of opportunities for group discussions or one-on-one conversations throughout the sessions, fostering a strong sense of family support.

We have had the pleasure of working with 8 families over the past year, all of whom have now moved up to our main group sessions. Children from both Dorset and Somerset are warmly welcomed to participate in our sessions.

We would like to express our gratitude to our diverse network of professional colleagues who collaborate with us, providing invaluable support to the children and their families.

## **Transport**

We continued to provide subsidised transport for parents wishing to use our mini bus service. During 2023/24 we have provided transport for 4 children, who without transport would not have been able to access YOG.

## View from the Trustees Challenges and Successes

### *“Where Policy and Practice Become One”*

YOG may be a small Charity, but by working on the front line, hands on at local level and having an in-depth understanding of our client group, we make a significant difference and impact to the lives of our children and their families.

2023/24 bought with it the beginnings of a national crisis in Early Years education with an increasing number of mainstream early years’ settings facing closing or facing closure. Workforce shortages, chronic underfunding and loss of faith in the system were often cited as the main causes.

With these closures came the loss of “expertise” particularly the high quality “practical” support needed to support children with SEND. This led to even more children with SEND not being able to access education and those who were the most vulnerable were put at even more risk of being excluded.

At national level there is an enormous amount of evidence and research available documenting the vital importance of SEND Early Intervention, yet the places for children with SEND in early years across England still remains incredibly low.

As nursery and pre-school education is not statutory, there are no statistics to demonstrate how many children with SEND are not able to access education, with parents not necessarily understanding their rights to an education for their child.

Despite all of the evidence of the benefits of Early Intervention, there is a clearly identified and growing gap between policy and practice and lack of evidence of strategic implementation of investment and outcomes.

A manifesto published by Dingleys Promise in November 2023 reported the following:

- 75% of settings had seen a *significant rise* in the number of children with SEND and overall 95% of settings had seen a rise in the number of children with SEND
- One in five parents reported being turned away from an Early Years a setting
- 85% of LAs, said they did not have sufficient provision

### **Challenges facing the YOG in 2023 – 24**

The financial challenges which Somerset Council are facing and will continue to face, have had a direct impact on YOG. The withdrawal of funding for Yeovil4Family and the loss of direct family support workers has meant that YOG has taken on this extended role, which is not funded by Somerset Council.

The withdrawal of the MAISEY in 2024, Multi Agency Identification and Support in Early Years has caused a hiatus in support and with so many agencies reporting long waiting lists and staff shortages, YOG has increasingly taken on the role of lead for families to ensure there is Team around the Family and Team around the Child to prevent the child and family being lost in the system and for safeguarding for children and families.

The High Needs Funding support for children with SEND became even more bureaucratic and has only been increased by “pence” since 2019 and not been adjusted for inflation.

Our waiting lists are now higher than ever, with parents of children with SEND being turned away from mainstream settings and excluded. (Records of exclusion are not kept in Early Years as early years’ education is not statutory).

Parents often do not realise they have rights under the disability act, however parents lose confidence in a settings ability to meet their child’s needs if they have been turned away and are therefore less likely to complain, or reach out for help. Children and families then become “hidden” in the system.

We have experienced a rise in the number of parents absolutely desperate and at breaking point, needing immediate support and advice.

Payment owed to YOG from the LA for High Needs provision has not been paid on time, meaning delays in being able to recruit staff and causing an adverse effect on cash flow.

The legacy of Covid is now much more apparent with an increase in the number of children and families with potential trauma based conditions, poor mental health.

Increased bureaucracy has made dual placement working difficult, due to the governments new extended offer of “free childcare for parents”. YOG often steps in to take the lead and support on SEND paperwork due to SEND support capacity issues in the mainstream sector and their lack of training in SEND.

Lack of sufficiency for specialist primary school places and mainstream school places are having a major impact on parental health and wellbeing, as well as the children themselves.

### **Successes in 2023-24**

Our vision of a Centre of Excellence is fundamental to our philosophy for early Intervention, and was led by a SEND teacher and in 2023 – 2024.

Our CEO has represented the Early Years sector on the Best Start in Life (BSIL) working group in Somerset, and is actively involved in developing new Early Identification strategies, working with collaboration with the NHS and Somerset County Council.

### **33 Children and families have been supported including:**

- ✚ One to one support strategies for early intervention, practical advice on behaviour support, communication; drop in for parents needing any SEND advice, practical support, mental health support, someone to talk to and pro-actively follow through with signposting and accessing support.

- ✚ Support with DLA, housing letters, advocacy, consultant reports, progress reports for other agencies, blue badge applications, benefits advice etc.
- ✚ Submission of 16 Education and Healthcare Plans, successful placements for 10 children, 3 families starting mediation and Tribunal appeal, with the support of YOG.

On-going training of all Keyworkers in SEND to facilitate them to be able to support parents and also staff from the mainstream settings. Increased level of contact to work with children on Dual Placement settings to support "SEND" know how. (Currently 14 children).

The number of children who attended our Rainbows Group increased to 8. We are using Rainbows as an opportunity to assess children's needs 0-2 and refer to other support services such as Integrated therapies so that early intervention is being put in place as soon as possible.

Starting to create a new partnership pilot project to create a SEND Practice hub to build confidence, inclusivity and capacity in mainstream settings for those children who do not necessarily have complex SEND needs, but do require specialist SEND targeted support.

Supported 5 students 23/24 from Yeovil College with high quality, work experience in SEND, one day a week over 7 months. Our work experience programme not only supports those students who want to work with SEND children and who may move into paediatric nursing, therapy services such as Speech and Language, OT and physios, but also builds confidence and supports personal growth, as these students are the post COVID cohort.

YOG is testimony that specialist Early Intervention has a profoundly positive impact on a child and family's life chances, as well as a longer term benefit to society.

We will continue to serve our community with courage and pride, keep lobbying for recognition on the vital importance and impact that specialist SEND Early Intervention provides and continue to be a life line for children, parents and families.

On behalf of the Trustees, I would like to thank everyone who is involved with YOG for their incredible support and dedication to our SEND Families.

*Jane*

Jane Lock  
Chair of Trustees

## Financial Review 2023 (Ending 31<sup>st</sup> March 2024)

The cost of living and inflationary rises in Early Years remains a major issue for the sustainability of the Early Year's sector, with a perfect storm brewing as the promise of "free" childcare has started to be rolled out by government.

Our main sources of funding during 2024 were from Somerset Council in the form of the 15 hours' entitlement and High Needs funding which totalled £117,030; Session and transport fees of £47,769; support services to Somerset Council, £4299; grants £13,100; A bequest, £30,000; and donations from individuals and organisations under £1000, £4055 Expenses totalled £157,169 of which £139,566 represented our wage costs.

### Reserves Policy

The unrestricted reserves of the Group that were freely available for charity use at the year-end were £74,269.

The Trustees consider a significant proportion of these are required for working revenue. The target is to maintain adequate reserves to enable the Group to continue running for a minimum 12 months, even if there is a significant reduction in funding.

### Supporters in our Financial year 2023/24

- Somerset Community Foundation
- Sherborne Castle Fair
- Masonic Foundation
- A single bequest from the Estate of Mrs Dee Phillips
- Yeovil Seniors Golf Club
- The Rotary Club of Yeo Vale
- The Rotary Club of Yeovil

**We are massively grateful to our all of our supporters who have given us grants, to our families, friends and our own team who tirelessly fundraise and to those individuals who support us through monthly donations and general donations.**

# **Yeovil Opportunity Group**

**Financial Statements  
for the year ended  
31 March 2024**

# Yeovil Opportunity Group

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# Yeovil Opportunity Group

<b>Charity Number</b>	304693
<b>Trustees</b>	Chairman: Mrs J Lock Treasurer: Mr S. Rowbottom Trustees: Dr G Fillon Mrs R Goodfellow (resigned 24 January 2024) Mrs J Lewis Mrs W. Vincent
<b>Chief Executive Officer</b>	Ms K Duller
<b>Correspondence address:</b>	The Balidon Centre Summerlands Hospital Preston Road Yeovil Somerset BA20 2BX
<b>Web site</b>	<a href="http://www.yog.org.uk">www.yog.org.uk</a>
<b>Telephone</b>	01935 384157
<b>Bankers</b>	Lloyds Plc 9 High Street Yeovil Somerset BA20 1RN
<b>Independent examiner:</b>	PS Wellspring FCCA 42 St.Andrews Avenue Weymouth Dorset DT3 5JS

# Independent Examiners Report to the Trustees of Yeovil Opportunity Group

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 3 to 9.

## Respective Responsibilities of Trustees and Examiner

As the charity trustees of YOG you are responsible for the preparation of the accounts in accordance with section 144(2) of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts. It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

## 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records: or
- the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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.

*PS Wellspring*

Paul S Wellspring FCCA

42 St. Andrews Avenue

Weymouth

Dorset

DT3 5JS

Date: *24th June 2025*

## Yeovil Opportunity Group

### Statement of Financial Activities (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses) for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total Funds 2024 £
<b>Income and endowments from:</b>				
Donations and legacies	3	16,155	31,000	47,155
Incoming resources from activities	4	127,856	835	128,691
Income from Investments	5	1,255	-	1,255
<b>Total income</b>		<b>145,266</b>	<b>31,835</b>	<b>177,101</b>
<b>Expenditure on:</b>				
Raising funds	6	768	-	768
Charitable activities	7	156,401	1,899	158,300
<b>Total expenditure</b>		<b>157,169</b>	<b>1,899</b>	<b>159,068</b>
<b>Net income/(expenditure) before transfers</b>		(11,903)	29,936	18,033
<b>Transfer between funds</b>	15	-	-	-
Total funds brought forward		69,230	5,039	74,269
<b>Total funds carried forward</b>	15	<b>57,327</b>	<b>34,975</b>	<b>92,302</b>
	<b>Note</b>			<b>2023</b>
<b>Income and endowments from:</b>				
Donations and legacies	3	34,450	-	34,450
Incoming resources from activities	4	97,371	-	97,371
Income from Investments	5	95	-	95
<b>Total income</b>		<b>131,916</b>	<b>-</b>	<b>131,916</b>
<b>Expenditure on:</b>				
Raising funds	6	765	-	765
Charitable activities	7	132,183	602	132,785
<b>Total expenditure</b>		<b>132,948</b>	<b>602</b>	<b>133,550</b>
<b>Net income/(expenditure) before transfers</b>		(1,032)	(602)	(1,634)
<b>Transfer between funds</b>	15	-	-	-
<b>Net movement in funds</b>		(1,032)	(602)	(1,634)
<b>Reconciliation of funds:</b>				
Total funds brought forward		70,262	5,641	75,903
<b>Total funds carried forward</b>	15	<b>69,230</b>	<b>5,039</b>	<b>74,269</b>

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15

**Yeovil Opportunity Group**  
(Registration number: 304693)  
**Balance Sheet**  
As at 31 March 2023

		<b>2024</b>		<b>2023</b>	
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	9		2,848		6,676
<b>Current Assets</b>					
Debtors	10	195		1,467	
Cash at bank and in hand		90,973		68,093	
		91,168		69,560	
<b>Current liabilities</b>					
Amounts falling due within one year	11	(1,714)		(1,967)	
Net current assets			89,454		67,593
<b>Net assets</b>			92,302		74,269
<b>Represented by:</b>					
<b>Funds:</b>					
Restricted funds	15		34,975		5,039
Unrestricted funds, including Designated funds	15		57,327		69,230
<b>Total funds</b>			92,302		74,269

The financial statements on pages 3 - 9 were approved by the Trustees, and authorised for issue on .....  
and signed on their behalf by:

Simon Rowbottom  
Trustee

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2024

### 1 Accounting policies

#### General information and basis of accounting

- Yeovil Opportunity Group is an unincorporated registered charity governed by a revised constitution dated 30 November 2009. Details of the Trustees and contact details are shown on page 1.
- The principle accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.
- The financial statements have been prepared under the historic cost convention. They have been prepared in accordance with 'Accounting and Reporting by Charities (SORP)' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective from 1 January 2015 - Charities SORP (FRS 102) and the Companies Act 2006.
- The charity constitutes a public benefit entity as defined by FRS102.
- The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

#### Cash flow statement

The charity has taken advantage of exemptions available to it and therefore has not prepared a cash flow report.

#### Income recognition

- All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
- Donations and gifts are included in full in the Statement of Financial Activities when receivable.
- Investment income is recognised on a receivable basis and is shown gross of income tax recovered and recoverable. Other income is accounted for on the basis of amounts receivable for the year.
- In accordance with the Charities SORP (FRS 102), unpaid general volunteer time is not recognised in the financial statements.

#### Expenditure

- All expenditure is recognised as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
- All expenditure is accounted for on the accruals basis, inclusive of irrecoverable VAT.

**Raising funds** - These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

**Charitable activities** - Charitable expenditure comprises those costs incurred by the Charity in delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Tangible fixed assets

Fixed assets are recorded at cost plus any incidental expenses of acquisition. Where fixed assets are donated, they are stated at their estimated market value on acquisition.

Depreciation is provided on fixed assets based on the estimated useful life of the asset and their anticipated residual value, as follows:

Asset	Depreciation
Leasehold property improvements	10 years straight line
Mini bus	25% reducing balance
Office equipment	25% reducing balance
	15% reducing balance

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2024

### 1 Accounting policies (Cont.)

#### Debtors

Prepayments are valued at the amount paid in advance for goods and services provided to the charity.

#### Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Creditors

Trade creditors are stated at the original invoiced amounts.

#### Fund accounting policy

- Unrestricted income funds are general funds that are available for use at the trustee's discretion in the furtherance of the objectives of the charity.
- Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.
- Restricted funds are those donated for the use in a particular area or for specific purposes, the use of which is restricted to the that area or purpose.
- Further details of each fund are disclosed in note 15.

### 2 Taxation

- The Group is a registered charity and accordingly is exempt from taxation on its income where they are applied for charitable purposes.
- The charity is not registered for VAT and is therefore unable to recover VAT on any expenditure it incurs.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	2024 £	2023 £
Donations				
Somerset Community Foundation	6,000	-	6,000	12,598
Sherborne Castle Fair	4,000	-	4,000	1,200
Sherborne Car rally	-	-	-	10,000
Yeovil Town Council	-	-	-	2,500
Yeovil without Parish Council	-	-	-	2,000
Brympton Parish Council	-	-	-	1,000
Masonic Lodge	2,100	1,000	3,100	-
Estate of Mrs Dee Phillips	-	30,000	30,000	-
Various individuals and organisations, being below £1,000 each	4,055	-	4,055	5,152
	<u>16,155</u>	<u>31,000</u>	<u>47,155</u>	<u>34,450</u>

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
<b>4 Incoming resources from activities</b>				
Income from fund raising activities	1,758	835	2,593	279
Session & transport fees (Parents)	4,769	-	4,769	3,557
Session fees, including HNF (SCC)	117,030	-	117,030	88,986
Training support grants	-	-	-	3,000
Provision of support services to SCC	4,299	-	4,299	1,549
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>127,856</u>	<u>835</u>	<u>128,691</u>	<u>97,371</u>

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2024

<b>5 Income from Investments</b>				
Bank deposit interest	1,255	-	1,255	95
<b>6 Raising funds</b>				
Cost of generating income	768	-	768	765
<b>7 Charitable activities</b>				
<b>Provision of playgroup facilities</b>				
Session expenses and refreshments	551	-	551	513
Wages & National insurance costs (Inc pensions)	139,566	1,000	140,566	115,043
Speech therapist	1,200	-	1,200	3,250
Support consultant	1,630	-	1,630	-
Insurance	814	-	814	583
Rent	1,042	-	1,042	983
Staff training	737	-	737	422
Staff travel costs	-	-	-	7
Repairs and renewals	52	400	452	367
Depreciation	4,039	248	4,287	4,231
Mini bus running costs	2,481	-	2,481	2,779
Mini bus Depreciation	-	251	251	335
<b>Governance costs</b>				
Office costs	3,165	-	3,165	2,939
Professional fees	945	-	945	885
Sundry expenses	179	-	179	448
Trustees expenses	-	-	-	-
	<u>156,401</u>	<u>1,899</u>	<u>158,300</u>	<u>132,785</u>

### 8 Staff costs

No employee received emoluments a rate in excess of £60,000 during the year (2023 - None).

The average number of part time employees for the year was 8 (2023 - 7)

<b>9 Tangible Fixed Assets</b>	<b>Leasehold Improvements</b>	<b>Mini Bus</b>	<b>Furniture, Equip &amp; Toys</b>	<b>Office equipment</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
As at 1 April 2023	15,502	31,687	41,013	6,730	94,932
Additions	-	-	-	710	710
Disposals	-	-	-	-	-
As at 31 March 2024	<u>15,502</u>	<u>31,687</u>	<u>41,013</u>	<u>7,440</u>	<u>95,642</u>
<b>Depreciation</b>					
As at 1 April 2023	14,801	30,683	37,305	5,467	88,256
Charge for the year	701	251	3,093	493	4,538
Disposals	-	-	-	-	-
As at 31 March 2024	<u>15,502</u>	<u>30,934</u>	<u>40,398</u>	<u>5,960</u>	<u>92,794</u>
<b>Net book values</b>					
As at 31 March 2024	<u>-</u>	<u>753</u>	<u>615</u>	<u>1,480</u>	<u>2,848</u>
	<u>701</u>	<u>1,004</u>	<u>3,708</u>	<u>1,263</u>	<u>6,676</u>

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2024

<b>10 Debtors - due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments	<u>195</u>	<u>1,467</u>
<b>11 Creditors and accruals</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Creditors	568	304
Accruals	31	-
PAYE	<u>1,115</u>	<u>1,663</u>
	<u>1,714</u>	<u>1,967</u>

### 12 Related parties

#### Controlling entity

The charity is controlled by the Trustees.

No Trustee, or any persons connected with them, have received any remuneration from the charity during the year. (2023 £nil).

No expenses were paid to any trustee during the year.

### 13 Reconciliation of movement in funds

	Unrestricted funds £	Restricted funds £	Total Funds £
Opening funds at 1 April 2023	69,230	5,039	74,269
Operating surplus/(deficit)	<u>(11,903)</u>	<u>29,936</u>	<u>18,033</u>
Closing funds at 31 March 2024	<u>57,327</u>	<u>34,975</u>	<u>92,302</u>

### 14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Funds
Fixed Assets	1,533	1,315	2,848
Current assets	57,508	33,660	91,168
Current liabilities	<u>(1,714)</u>	<u>-</u>	<u>(1,714)</u>
	<u>57,327</u>	<u>34,975</u>	<u>92,302</u>

### 15 Summary of funds

	Opening funds £	Incoming resources £	Resources expended £	Transfers £	Closing funds £
<b>Restricted funds</b>					
Outdoor play equipment	1,776	-	(41)	-	1,735
Time together	262	-	(39)	-	223
Kitchen equipment	122	835	(418)	-	539
Sensory room	150	-	(150)	-	-
Rainbows staffing costs	-	1,000	(1,000)	-	-
Mini Bus fund	<u>2,729</u>	<u>30,000</u>	<u>(251)</u>	<u>-</u>	<u>32,478</u>
	<u>5,039</u>	<u>31,835</u>	<u>(1,899)</u>	<u>-</u>	<u>34,975</u>

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2024

<b>Unrestricted /designated funds</b>					
Designated	40,642	-	-	-	40,642
General	28,588	145,266	(157,169)	0	16,685
	<u>69,230</u>	<u>145,266</u>	<u>(157,169)</u>	<u>-</u>	<u>57,327</u>
<b>Total funds</b>	<b><u>74,269</u></b>	<b><u>177,101</u></b>	<b><u>(159,068)</u></b>	<b><u>-</u></b>	<b><u>92,302</u></b>

### Restricted Funds

- **Outdoor play equipment** - being funds raised to update the outdoor play equipment
- **Sensory room** - being funds raised toward the cost of upgrading the sensory room
- **Sunshine Mini bus** - being funds initially provided by the Variety Club of Great Britain towards the mini bus purchased in 2011.

Additional funds have been provided this year by the Estate of Mrs D Phillips towards the provision of a replacement vehicle.

# **Yeovil Opportunity Group**

**Financial Statements  
for the year ended  
31 March 2024**

# Yeovil Opportunity Group

## Index to the Annual Report and Accounts for the year ended 31 March 2024

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Reference and Administrative information	1
Report of the Independent Examiner	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the financial statements	5 - 9

# Yeovil Opportunity Group

<b>Charity Number</b>	304693
<b>Trustees</b>	Chairman: Mrs J Lock Treasurer: Mr S. Rowbottom Trustees: Dr G Fillon Mrs R Goodfellow (resigned 24 January 2024) Mrs J Lewis Mrs W. Vincent
<b>Chief Executive Officer</b>	Ms K Duller
<b>Correspondence address:</b>	The Balidon Centre Summerlands Hospital Preston Road Yeovil Somerset BA20 2BX
<b>Web site</b>	<a href="http://www.yog.org.uk">www.yog.org.uk</a>
<b>Telephone</b>	01935 384157
<b>Bankers</b>	Lloyds Plc 9 High Street Yeovil Somerset BA20 1RN
<b>Independent examiner:</b>	PS Wellspring FCCA 42 St.Andrews Avenue Weymouth Dorset DT3 5JS

# Independent Examiners Report to the Trustees of Yeovil Opportunity Group

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 March 2024, which are set out on pages 3 to 9.

## Respective Responsibilities of Trustees and Examiner

As the charity trustees of YOG you are responsible for the preparation of the accounts in accordance with section 144(2) of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts. It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

## 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records: or
- the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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.

*PS Wellspring*

Paul S Wellspring FCCA

42 St. Andrews Avenue

Weymouth

Dorset

DT3 5JS

Date: *24th June 2025*

## Yeovil Opportunity Group

### Statement of Financial Activities (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses) for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total Funds 2024 £
<b>Income and endowments from:</b>				
Donations and legacies	3	16,155	31,000	47,155
Incoming resources from activities	4	127,856	835	128,691
Income from Investments	5	1,255	-	1,255
<b>Total income</b>		<u>145,266</u>	<u>31,835</u>	<u>177,101</u>
<b>Expenditure on:</b>				
Raising funds	6	768	-	768
Charitable activities	7	156,401	1,899	158,300
<b>Total expenditure</b>		<u>157,169</u>	<u>1,899</u>	<u>159,068</u>
<b>Net income/(expenditure) before transfers</b>		(11,903)	29,936	18,033
<b>Transfer between funds</b>	15	-	-	-
Total funds brought forward		69,230	5,039	74,269
<b>Total funds carried forward</b>	15	<u>57,327</u>	<u>34,975</u>	<u>92,302</u>
	Note			<b>2023</b>
<b>Income and endowments from:</b>				
Donations and legacies	3	34,450	-	34,450
Incoming resources from activities	4	97,371	-	97,371
Income from Investments	5	95	-	95
<b>Total income</b>		<u>131,916</u>	<u>-</u>	<u>131,916</u>
<b>Expenditure on:</b>				
Raising funds	6	765	-	765
Charitable activities	7	132,183	602	132,785
<b>Total expenditure</b>		<u>132,948</u>	<u>602</u>	<u>133,550</u>
<b>Net income/(expenditure) before transfers</b>		(1,032)	(602)	(1,634)
<b>Transfer between funds</b>	15	-	-	-
<b>Net movement in funds</b>		(1,032)	(602)	(1,634)
<b>Reconciliation of funds:</b>				
Total funds brought forward		70,262	5,641	75,903
<b>Total funds carried forward</b>	15	<u>69,230</u>	<u>5,039</u>	<u>74,269</u>

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15

**Yeovil Opportunity Group**  
(Registration number: 304693)  
**Balance Sheet**  
As at 31 March 2023

		<b>2024</b>		<b>2023</b>	
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	9		2,848		6,676
<b>Current Assets</b>					
Debtors	10	195		1,467	
Cash at bank and in hand		90,973		68,093	
		91,168		69,560	
<b>Current liabilities</b>					
Amounts falling due within one year	11	(1,714)		(1,967)	
Net current assets			89,454		67,593
<b>Net assets</b>			92,302		74,269
<b>Represented by:</b>					
<b>Funds:</b>					
Restricted funds	15		34,975		5,039
Unrestricted funds, including Designated funds	15		57,327		69,230
<b>Total funds</b>			92,302		74,269

The financial statements on pages 3 - 9 were approved by the Trustees, and authorised for issue on .....  
and signed on their behalf by:

Simon Rowbottom  
Trustee

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2024

### 1 Accounting policies

#### General information and basis of accounting

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Office equipment	25% reducing balance
	15% reducing balance

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2024

### 1 Accounting policies (Cont.)

#### Debtors

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#### Cash at bank and in hand

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Training support grants	-	-	-	3,000
Provision of support services to SCC	4,299	-	4,299	1,549
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>127,856</u>	<u>835</u>	<u>128,691</u>	<u>97,371</u>

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2024

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Trustees expenses	-	-	-	-
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	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
As at 1 April 2023	15,502	31,687	41,013	6,730	94,932
Additions	-	-	-	710	710
Disposals	-	-	-	-	-
As at 31 March 2024	<u>15,502</u>	<u>31,687</u>	<u>41,013</u>	<u>7,440</u>	<u>95,642</u>
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<b>Net book values</b>					
As at 31 March 2024	<u>-</u>	<u>753</u>	<u>615</u>	<u>1,480</u>	<u>2,848</u>
	<u>701</u>	<u>1,004</u>	<u>3,708</u>	<u>1,263</u>	<u>6,676</u>

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2024

<b>10 Debtors - due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments	195	1,467
	<u>          </u>	<u>          </u>
<b>11 Creditors and accruals</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Creditors	568	304
Accruals	31	-
PAYE	1,115	1,663
	<u>1,714</u>	<u>1,967</u>

### 12 Related parties

#### Controlling entity

The charity is controlled by the Trustees.

No Trustee, or any persons connected with them, have received any remuneration from the charity during the year. (2023 £nil).

No expenses were paid to any trustee during the year.

<b>13 Reconciliation of movement in funds</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Opening funds at 1 April 2023	69,230	5,039	74,269
Operating surplus/(deficit)	(11,903)	29,936	18,033
Closing funds at 31 March 2024	<u>57,327</u>	<u>34,975</u>	<u>92,302</u>

<b>14 Analysis of net assets between funds</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
Fixed Assets	1,533	1,315	2,848
Current assets	57,508	33,660	91,168
Current liabilities	(1,714)	-	(1,714)
	<u>57,327</u>	<u>34,975</u>	<u>92,302</u>

<b>15 Summary of funds</b>	<b>Opening funds</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Closing funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>					
Outdoor play equipment	1,776	-	(41)	-	1,735
Time together	262	-	(39)	-	223
Kitchen equipment	122	835	(418)	-	539
Sensory room	150	-	(150)	-	-
Rainbows staffing costs	-	1,000	(1,000)	-	-
Mini Bus fund	2,729	30,000	(251)	-	32,478
	<u>5,039</u>	<u>31,835</u>	<u>(1,899)</u>	<u>-</u>	<u>34,975</u>

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2024

<b>Unrestricted /designated funds</b>					
Designated	40,642	-	-	-	40,642
General	28,588	145,266	(157,169)	0	16,685
	<u>69,230</u>	<u>145,266</u>	<u>(157,169)</u>	<u>-</u>	<u>57,327</u>
<b>Total funds</b>	<b><u>74,269</u></b>	<b><u>177,101</u></b>	<b><u>(159,068)</u></b>	<b><u>-</u></b>	<b><u>92,302</u></b>

### Restricted Funds

- **Outdoor play equipment** - being funds raised to update the outdoor play equipment
- **Sensory room** - being funds raised toward the cost of upgrading the sensory room
- **Sunshine Mini bus** - being funds initially provided by the Variety Club of Great Britain towards the mini bus purchased in 2011.

Additional funds have been provided this year by the Estate of Mrs D Phillips towards the provision of a replacement vehicle.

**THE YEOVIL OPPORTUNITY GROUP**

England & Wales - Charity number 304693

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# Accounts

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## YEOVIL OPPORTUNITY GROUP

Annual Report  
for the year ended  
31<sup>st</sup> March 2023

Charity number 304693

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## Who we are

Yeovil Opportunity Group is a Registered Charity established in 1970.

We are governed by a Constitution which was revised and accepted by the Charity Commission in 2010. Our charity number is 304693

The aim of the Group is to enhance the development and education of children irrespective of their race, culture, religion, means or ability and in particular, those with additional needs. We offer specialist Early Intervention support and are dedicated to giving children and their families extra help and support through the early years learning and development journey.

The Group is based in Yeovil at the Balidon Centre, on the Summerlands Hospital site. We are grateful to the Somerset Partnership for the provision of our facilities at a nominal cost and are very fortunate to have a safe and secure building.

### **Our correspondence address is:**

Yeovil Opportunity Group  
Balidon Centre  
Summerlands Hospital  
Preston Road  
Yeovil BA20 2BX

01935 384157 email [Kim@yog.org.uk](mailto:Kim@yog.org.uk)  
Website [www.yog.org.uk](http://www.yog.org.uk)

### **Our Bankers are:**

Lloyds Bank plc  
9, High Street  
Yeovil BA20 1RN

### **Our independent examiner is:**

PS Wellspring FCCA  
42, St Andrews Avenue  
Weymouth DT3 5JS

### **Public Interest**

How the Group delivers its principal charitable aim is demonstrated in the rest of this report. The public benefit arising from our work is implicit in the services delivered and the education and support provided for children with additional needs to help them reach their potential, to the benefit of society as a whole as well as the children and their families. We provide all of our pre-school and transport services at a subsidised cost and the Rainbows Time Together Group, free of charge.

### **Risk assessment**

The Trustees annually review the risks the Charity faces and takes appropriate ameliorative action where necessary.



## People

### Patron

Graham Cole CBE

### Trustees

Chair  
Treasurer

Jane Lock  
Simon Rowbottom

Trustees

Rachel Goodfellow  
Julie Lewis  
Wendy Vincent  
Dr Gabriela Fillon  
Min Hodges  
Simon Skipper

Secretary  
Financial Advisor

### YOG Team (2022/23)

Kim Duller  
Charlotte White  
Manager  
Tracey Ward  
SENCo  
Jessica Jacobs  
Kaye Boucher  
Emily Gardiner  
Hayley Robinson  
Denise Watts  
Assistant  
Libby Irvine  
Sophia Burnard

CEO  
Head of SEND & Childcare  
  
Deputy Manager &  
  
SEND Key Worker  
SEND Key Worker  
SEND Key Worker  
SEND Key Worker  
SEND Learning  
  
SEND Apprentice  
Group Administrator

Colin Woolmington

Bus Driver

Our thanks go out to the amazing team of staff who have worked tirelessly to ensure our children and families have the best possible start in life on their learning and development journey.

### Volunteers

We are extremely grateful to our volunteers who supplement the work of the staff team to great effect. Without them the Group could not provide the services it does.

### Students

We are delighted to be able to regularly provide work experience placements for students from local colleges and schools. We also welcome medical students from YDH, with their Tutors on a regular basis.

## Services and Support

Yeovil Opportunity Group was the vision of a Consultant Paediatrician and a Speech and Language therapist 53 years ago who realised that children with special needs and disabilities were not receiving the learning & development support they needed in their early years.

Despite many changes over the past 53 years, YOG continues to provide support for children and families, but in a very different world to when we first started.

Our main aim is to provide “Early Intervention” learning & development support for children with disabilities *and their families*.

Some children may have as many as 12 professionals, sometimes more, working with them and come to us with a range of needs including severe speech and language and communication difficulties, physical disabilities, complex medical needs and life limiting conditions.

Our aim is also to work with the “whole” family as this majorly increases the chances of success, not just for the

child we are working with, but the whole infrastructure of the family and their support network.

Our children and families receive a range of services and support they would not normally be able to access; the opportunity to be able to have a positive start to their early learning and development journey and social benefit in terms of vulnerability and achievement.

Additional support includes safeguarding, reduction and prevention of escalation to high levels of complex need and intervention.

YOG supports children to be able to have a positive start to their early education rather than fail at such an early age. We also support families to become resilient, reducing the likelihood of family breakdown and crisis.

YOG provides a lifeline to many families when so many other support services have been reduced or cut and waiting lists continue to increase. Specialist Early Intervention is proven to increase the chances of success for both the child and family throughout their lives, including successful transition into school and **prevention of exclusion**.

We work in partnership with an incredible number of professional services including the police, social services,

integrated therapies, the Somerset Council SEND team, various NHS teams and Somerset Safeguarding.

### **We currently provide 3 core services: -**

#### **Pre-school Sessions 18 months to 5**

We are open 5 mornings per week, during term time, catering for children aged 18 months to 5 years and Tuesday afternoon.

We follow the Early Years Foundation Stage curriculum to support and enhance the children's development and support their progress, providing our children with a range of additional early intervention strategies to support their individual needs.

We also encourage families to access their local mainstream pre-school on dual placement and work in partnership with these settings to ensure the best possible learning and development outcomes for the children.

YOG's uniqueness stems from our incredibly strong working relationships with the many professionals who support our children & their families.

We provide a minimum ratio of 1:3, that being one qualified SENCo Early Years' practitioner per three children, with most children receiving 1:1 specialist intervention each day. To complement the

support our children, receive from the NHS Speech & Language therapists we also employ a Speech & Language therapist one morning a week to work with our children, our staff team and parents.

#### **Family Support Services**

Whilst our aim is to ensure a smooth transition into school; with some of the children going on to attend mainstream school, our role is far more strategic, yet subtle. In the last year, with an increase in charity funding for direct family support, we have been able to strengthen and expand the services we provide.

From day 1 at YOG, we provide support strategies which give parents the resilience they will need through their SEND journey and our role in Early Intervention is fundamental to the success of that journey.

Page 5

We offer daily support to parents and carers, including signposting, liaison with professionals, submitting referrals and EHCPs, helping parents with complex paperwork including housing, DLA and applications for funding, to name a few. We regularly Chair various meetings and act as advocates for our children and families.

Our door is always open and parents feel confident that they can turn to any member of the team for support.

Over the year we have worked directly with 28 families.

## **Rainbows Time Together**

Rainbows provides an opportunity for parents of babies and toddlers with additional needs, to meet together with staff & therapists & play with their children in a supportive environment.

The sessions focus on singing, access to our sensory room and tactile play. Children and their parents can access activities such as finger painting, water play and wet and dry sensory play without the worry of clearing up afterwards. The group is small to enable us to offer individual attention to children and parents and there is always an opportunity for group or 1:1 discussion during the sessions and lots of family support.

Group numbers fluctuate as the children move into the main group but over the year we have worked with 6 families. We welcome children from Dorset as well as Somerset to both sessions.

We are grateful to our many varied professional colleagues who work with the children and their families, and provide us with invaluable support.

## **Transport**

We continued to provide subsidised transport for parents wishing to use our mini bus service. During 2022/23 we have provided transport for 5 children, who without transport would not have been able to access YOG.

## **View from the Trustees – achievements and performance**

**"Great things are done by a series of small things brought together"**

*Vincent Van Gough*

The Yeovil Opportunity Group may be a small charity but we are ambitious and determined. Our overall goal is to provide the critical Early Intervention for children with disabilities, which they so desperately need, and to support our parents and whole families on their increasingly demanding journey, ahead.

We have had a positive and pro-active year, providing incredible and life changing support to an ever increasing number of children and their families, but not without its challenges.

The trail of devastation caused by COVID continued to overwhelm external professional services. Waiting lists for Speech & Language, Heath Visitors, Integrated Therapy services, Portage, Consultant appointments and diagnosis and many other services provided by our partners increased; sometimes as much as 8 months, sometimes even longer.

The age limits at which children were able to access some services was changed and this put a limit on what the children were traditionally entitled to, and increased barriers placed on families who didn't reach a particular

threshold.

We have also seen a significant increase in the number of concerns for family welfare and safeguarding cases.

The level of bureaucracy increased, with the paperwork needed by families to obtain an EHCP, a healthcare assessment and funding to support those children with the highest level of need, quadrupling.

We still feel the hangover from the closure of the GETSET Family Centres, but with the help of a grant from the Rotary Club and the Sherborne Car Fair, were able to fund additional team capacity to provide increased family and parental support to parents, on a day to day basis.

YOG's greatest challenge was to provide stability, in a turbulent time when every day seemed to be a battle for parents and families to get specialist support.

The number of parents self-referring to YOG due to the lack of capacity in mainstream nurseries increased, as well as referrals from various agencies. On many occasions parents told us that they had been turned away because their child had SEND or settings could only provide reduced hours.

Seeing and hearing the evidence first hand from parents, professionals and Managers from the other nurseries, really bought home that capacity to meet the ever increasing number of children who needed SEND support would be a major challenge moving forward.

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In March 2023, the Government published its Special Educational Needs and Disabilities (SEND) and Alternative Provision (AP) Improvement Plan. **Right Support, Right Place, Right Time.** It set out bold proposals to deliver generational change for a more inclusive system.

These bold plans were what YOG had been working towards with its Centre of Excellence Vision since its inception in 1973 and the Trustees felt that at last, there was some hope that the work carried out at YOG would be recognised and celebrated as best practice.

We have definitely achieved more recognition of the vital role we play in SEND Early Intervention, but unfortunately that recognition has not led to any increased funding. In real terms our funding has significantly decreased due to funding rates from government not keeping up with inflation and, burdening bureaucracy.

YOGs aims are ambitions and fully align with the Governments targets.

However, as a Charity we have constantly gone above and

beyond to achieve more than just “outcomes” for our children. We pride ourselves on providing a holistic, individualised and “child, parent and whole family” centred approach, which has an amazing impact on the journey and future ability of our children and families to thrive.

**Fulfilling Children’s Potential:** We embrace each and every child as an Individual. Led by a whole team of SEND Practitioners, each child has a set of targets which are broken down in to the tiniest steps. Everyday small achievements are celebrated and shared with parents.

**Helping Parents and Families to Thrive:** On days where things don’t go so well we are open and transparent with parents and work with them on strategies to help their children, not only when they are at YOG, but also at home. For example, providing one to one parenting support, submission of Education, Health and Care Plans, (EHCPs), child benefits, housing guidance, home/nursery support strategies, emotional and mental health support, signposting, acting as lead professional for Team around the Family, Team around the Child and safeguarding. Often most important from a family perspective, just being here so parents can pick up the phone to call, or pop in to have a coffee and someone to talk to, who will listen.

It was a tough year providing transport. We found it incredibly hard to recruit an experienced qualified Mini bus driver, however with a generous bequest made specifically for transport, we will be able to purchase a smaller vehicle, still with wheelchair access, which will be easier to drive.

Our partnership with local specialist schools remains incredibly strong, however due the shortage in spaces we are seeing more children having to travel further to access specialist education. We also work in very close partnership with local mainstream primary schools and are increasing the number of children who are dual placing at pre-schools.

YOG continues to represent SEND Early Years on a number of Boards in Somerset and Nationally & continues to lobby for increased SEND support for children & families. Representatives from YOG currently sit on the SENDIAS Board, The SEND Partnership Board, Early years Communities,

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YOG also represents the Early Years sector in Somerset on the DFE/CQC panel to monitor the progress of the Somerset Council SEND Improvement Plan and Written Statement of Action (WSOA).

The Trustees would like to thank the YOG team of staff, volunteers and students who have all been magnificent in facing each new day with passion and positivity, never giving up when times are tough, being

flexible with a moment's notice and always giving 100% to our children, parents and families.

The number of nurseries unable to remain open due to financial pressure continues to rise and capacity moving forward is a major issue for the whole Early Years. It is readily reported and acknowledged that **those most likely to suffer are children with SEND.**

YOG will continue to fight to support for those children who have the highest level of need, however current statistics nationally, paint a gloomy picture:

- One in 5 parents with a SEND Child report being turned away from a mainstream setting
- 80% of settings feel that the new ratio changes will make it harder for them to support children with SEND
- One year ago 27% of providers said they had no more spaces for children with SEND, with this going up to 57% once the new entitlements come out
- 79% of settings have seen a significant rise in the number of children with SEND. 95% overall have seen a rise in the number of children with SEND

YOG is evidence that specialist Early Intervention has a profoundly positive impact on a child and family's life

chances, as well as a longer term benefit to society. We will serve our community with courage and pride, keep lobbying for recognition on the vital importance and impact specialist SEND Early Intervention provides and continue to be a life line for children, parents and families.

On behalf of the Trustees, I would like to thank everyone who is involved with YOG for their incredible support and dedication to our SEND Families.

Jane

**Jane Lock**  
**Chair of Trustees**

## March 2023)

The cost of living and inflationary rises in Early Years remains a major issue for the sustainability of the Early Year's sector. The minimum wage has increased by 45% since 2016, whilst the Early Years 15 hours' entitlement for 4-5 year olds has only increased by 12%.

Our main sources of funding during 2023 were from Somerset Council in the form of the 15 hours' entitlement and High Needs funding which totalled £88,986; Session and transport fees of £3,557, training support grants £3,000 and the provision of support services to the Somerset SEND team, £1,549. Expenses totalled £132,183 of which £115,043 represented our wage costs.

£34,450 was raised through donations, grants and fundraising.

### **Reserves Policy**

The unrestricted reserves of the Group that were freely available for charity use at the year-end were £70,262

The Trustees consider a significant proportion of these are required for working revenue. The target is to maintain adequate reserves to enable the Group to continue running for a minimum 12 months, even if there is a significant reduction in funding.

### **Supporters in our Financial year 2023**

- Somerset Community Foundation
- Sherborne Castle Fair
- Brympton Parish Council
- Yeovil Town Council
- Yeovil Without
- Sherborne Car Festival
- Various Individuals & Organisations

**We are massively grateful to our all of our supporters who have given us grants, to our families, friends and our own team who tirelessly fundraise and to those individuals who support us through monthly donations and general donations.**



**Charity Number: 304693**

# **Yeovil Opportunity Group**

**Financial Statements  
for the year ended  
31 March 2023**

# **Yeovil Opportunity Group**

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## Yeovil Opportunity Group

<b>Charity Number</b>	304693
<b>Trustees</b>	Chairman: Mrs J Lock Treasurer: Mr S. Rowbottom Trustees: Dr G Fillon Mrs R Goodfellow Mrs J Lewis Mrs W. Vincent
<b>Business Manager</b>	Ms K Duller
<b>Correspondence address:</b>	The Balidon Centre Summerlands Hospital Preston Road Yeovil Somerset BA20 2BX
<b>Web site</b>	<a href="http://www.yog.org.uk">www.yog.org.uk</a>
<b>Telephone</b>	01935 384157
<b>Bankers</b>	Lloyds Plc 9 High Street Yeovil Somerset BA20 1RN
<b>Independent examiner:</b>	PS Wellspring FCCA 42 St.Andrews Avenue Weymouth Dorset DT3 5JS

# **Independent Examiners Report to the Trustees of Yeovil Opportunity Group**

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 March 2023, which are set out on pages 3 to 9.

## **Respective Responsibilities of Trustees and Examiner**

As the charity trustees of YOG you are responsible for the preparation of the accounts in accordance with section 144(2) of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts. It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

## **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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records: or
- the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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.

Paul S Wellspring FCCA

42 St. Andrews Avenue  
Weymouth  
Dorset  
DT3 5JS

Date: .....

## Yeovil Opportunity Group

### Statement of Financial Activities (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses) for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total Funds 2023 £
<b>Income and endowments from:</b>				
Donations and legacies	3	34,450	-	34,450
Incoming resources from activities	4	97,371	-	97,371
Income from Investments	5	95	-	95
<b>Total income</b>		<u>131,916</u>	<u>-</u>	<u>131,916</u>
<b>Expenditure on:</b>				
Raising funds	6	765	-	765
Charitable activities	7	132,183	602	132,785
<b>Total expenditure</b>		<u>132,948</u>	<u>602</u>	<u>133,550</u>
<b>Net income/(expenditure) before transfers</b>		(1,032)	(602)	(1,634)
<b>Transfer between funds</b>	15	-	-	-
Total funds brought forward		70,262	5,641	75,903
<b>Total funds carried forward</b>	15	<u>69,230</u>	<u>5,039</u>	<u>74,269</u>
	Note			<b>2022</b>
<b>Income and endowments from:</b>				
Donations and legacies	3	9,318	1,000	10,318
Incoming resources from activities	4	64,919	-	64,919
Income from Investments	5	3	-	3
<b>Total income</b>		<u>74,240</u>	<u>1,000</u>	<u>75,240</u>
<b>Expenditure on:</b>				
Raising funds	6	216	-	216
Charitable activities	7	96,249	733	96,982
<b>Total expenditure</b>		<u>96,465</u>	<u>733</u>	<u>97,198</u>
<b>Net income/(expenditure) before transfers</b>		(22,225)	267	(21,958)
<b>Transfer between funds</b>	15	-	-	-
<b>Net movement in funds</b>		(22,225)	267	(21,958)
<b>Reconciliation of funds:</b>				
Total funds brought forward		92,487	5,374	97,861
<b>Total funds carried forward</b>	15	<u>70,262</u>	<u>5,641</u>	<u>75,903</u>

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 15

**Yeovil Opportunity Group**  
(Registration number: 304693)  
**Balance Sheet**  
As at 31 March 2023

		<u>2023</u>		<u>2022</u>	
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	9		6,676		10,481
<b>Current Assets</b>					
Debtors	10	1,467		1,092	
Cash at bank and in hand		68,093		65,391	
		69,560		66,483	
<b>Current liabilities</b>					
Amounts falling due within one year	11	(1,967)		(1,061)	
Net current assets			67,593		65,422
<b>Net assets</b>			74,269		75,903
<b>Represented by:</b>					
<b>Funds:</b>					
Restricted funds	15		5,039		5,641
Unrestricted funds, including Designated funds	15		69,230		70,262
<b>Total funds</b>			74,269		75,903
			-		-

The financial statements on pages 3 - 9 were approved by the Trustees, and authorised for issue on 5 March 2024 and signed on their behalf by:

Simon Rowbottom  
Trustee

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2023

### 1 Accounting policies

#### General information and basis of accounting

- Yeovil Opportunity Group is an unincorporated registered charity governed by a revised constitution dated 30 November 2009. Details of the Trustees and contact details are shown on page 1.
- The principle accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.
- The financial statements have been prepared under the historic cost convention. They have been prepared in accordance with 'Accounting and Reporting by Charities (SORP)' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective from 1 January 2015 - Charities SORP (FRS 102) and the Companies Act 2006.
- The charity constitutes a public benefit entity as defined by FRS102.
- The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

#### Cash flow statement

The charity has taken advantage of exemptions available to it and therefore has not prepared a cash flow report.

#### Income recognition

- All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
- Donations and gifts are included in full in the Statement of Financial Activities when receivable.
- Investment income is recognised on a receivable basis and is shown gross of income tax recovered and recoverable. Other income is accounted for on the basis of amounts receivable for the year.
- In accordance with the Charities SORP (FRS 102), unpaid general volunteer time is not recognised in the financial statements.

#### Expenditure

- All expenditure is recognised as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
- All expenditure is accounted for on the accruals basis, inclusive of irrecoverable VAT.

**Raising funds** - These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

**Charitable activities** - Charitable expenditure comprises those costs incurred by the Charity in delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Tangible fixed assets

Fixed assets are recorded at cost plus any incidental expenses of acquisition. Where fixed assets are donated, they are stated at their estimated market value on acquisition.

Depreciation is provided on fixed assets based on the estimated useful life of the asset and their anticipated residual value, as follows:

Asset	Depreciation
Leasehold property improvements	10 years straight line
Mini bus	25% reducing balance
Office equipment	25% reducing balance
Furniture, equipment & toys	15% reducing balance

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2023

### 1 Accounting policies (Cont.)

#### Debtors

Prepayments are valued at the amount paid in advance for goods and services provided to the charity.

#### Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Creditors

Trade creditors are stated at the original invoiced amounts.

#### Fund accounting policy

- Unrestricted income funds are general funds that are available for use at the trustee's discretion in the furtherance of the objectives of the charity.
- Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.
- Restricted funds are those donated for the use in a particular area or for specific purposes, the use of which is restricted to the that area or purpose.
- Further details of each fund are disclosed in note 15.

### 2 Taxation

- The Group is a registered charity and accordingly is exempt from taxation on it's income where they are applied for charitable purposes.
- The charity is not registered for VAT and is therefore unable to recover VAT on any expenditure it incurs.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	2023 £	2022 £
Donations				
Somerset Community Foundation	12,598		12,598	3,500
Sherborne Castle Fair	1,200		1,200	-
Sherborne Car rally	10,000		10,000	-
Yeovil Town Council	2,500		2,500	-
Yeovil without Parish Council	2,000		2,000	-
Brympton Parish Council	1,000		1,000	
Masonic Lodge	-		-	2,000
Tesco/Groundworks UK	-		-	1,000
Various individuals and organisations, being below £1,000 each	5,152		5,152	3,818
	<u>34,450</u>	<u>-</u>	<u>34,450</u>	<u>10,318</u>

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
<b>4 Incoming resources from activities</b>				
Income from fund raising activities	279	-	279	57
Session & transport fees (Parents)	3,557	-	3,557	1,431
Session fees, including HNF (SCC)	88,986		88,986	59,268
Training support grants	3,000		3,000	2,000
Provision of support services to SCC	1,549		1,549	
Covid support grant	-	-	-	2,163
	<u>97,371</u>	<u>-</u>	<u>97,371</u>	<u>64,919</u>

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2023

<b>5 Income from Investments</b>				
Bank deposit interest	95	-	95	3
	<u>95</u>	<u>-</u>	<u>95</u>	<u>3</u>
<b>6 Raising funds</b>				
Cost of generating income	765	-	765	216
	<u>765</u>	<u>-</u>	<u>765</u>	<u>216</u>
<b>7 Charitable activities</b>				
<b>Provision of playgroup facilities</b>				
Session expenses and refreshments	513	-	513	132
Wages & National insurance costs (Inc pensions)	115,043	-	115,043	85,892
Speech therapist	3,250	-	3,250	1,460
Insurance	583	-	583	566
Rent	983	-	983	955
Staff training	422	-	422	240
Staff travel costs	7	-	7	95
Repairs and renewals	367	-	367	-
Depreciation	3,964	267	4,231	4,140
Mini bus running costs	2,779	-	2,779	1,053
Mini bus Depreciation		335	335	446
	<u>132,183</u>	<u>602</u>	<u>132,785</u>	<u>96,982</u>
<b>Governance costs</b>				
Office costs	2,939	-	2,939	1,503
Professional fees	885	-	885	450
Sundry expenses	448	-	448	50
Trustees expenses	-	-	-	-
	<u>132,183</u>	<u>602</u>	<u>132,785</u>	<u>96,982</u>

### 8 Staff costs

No employee received emoluments a rate in excess of £60,000 during the year (2022 - None).

The average number of part time employees for the year was 7 (2022 - 5)

<b>9 Tangible Fixed Assets</b>	<b>Leasehold</b>	<b>Mini Bus</b>	<b>Furniture,</b>	<b>Office</b>	<b>Total</b>
	<b>Improvements</b>		<b>Equip &amp; Toys</b>	<b>equipment</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
As at 1 April 2022	15,502	31,687	41,013	5,969	94,171
Additions	-	-	-	761	761
Disposals	-	-	-	-	-
As at 31 March 2023	<u>15,502</u>	<u>31,687</u>	<u>41,013</u>	<u>6,730</u>	<u>94,932</u>
<b>Depreciation</b>					
As at 1 April 2022	14,105	30,348	34,191	5,046	83,690
Charge for the year	696	335	3,114	421	4,566
Disposals	-	-	-	-	-
As at 31 March 2023	<u>14,801</u>	<u>30,683</u>	<u>37,305</u>	<u>5,467</u>	<u>88,256</u>
<b>Net book values</b>					
As at 31 March 2023	<u>701</u>	<u>1,004</u>	<u>3,708</u>	<u>1,263</u>	<u>6,676</u>
As at 31 March 2022	<u>1,397</u>	<u>1,339</u>	<u>6,822</u>	<u>923</u>	<u>10,481</u>

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2023

<b>10 Debtors - due within one year</b>					
				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
Prepayments				<u>1,467</u>	<u>1,092</u>
<b>11 Creditors and accruals</b>				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
Creditors				304	305
PAYE				<u>1,663</u>	<u>756</u>
				<u>1,967</u>	<u>1,061</u>
<b>12 Related parties</b>					
<b>Controlling entity</b>					
The charity is controlled by the Trustees.					
No Trustee, or any persons connected with them, have received any remuneration from the charity during the year. (2022 £nil).					
No expenses were paid to any trustee during the year.					
<b>13 Reconciliation of movement in funds</b>				<b>Unrestricted funds</b>	<b>Restricted funds</b>
				<b>£</b>	<b>£</b>
Opening funds at 1 April 2022				70,262	5,641
Operating surplus/(deficit)				<u>(1,032)</u>	<u>(602)</u>
Closing funds at 31 March 2023				<u>69,230</u>	<u>5,039</u>
<b>14 Analysis of net assets between funds</b>				<b>Unrestricted funds</b>	<b>Restricted funds</b>
				<b>£</b>	<b>£</b>
Fixed Assets				4,862	1,814
Current assets				66,335	3,225
Current liabilities				<u>(1,967)</u>	<u>-</u>
				<u>69,230</u>	<u>5,039</u>
<b>15 Summary of funds</b>					
	<b>Opening funds</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Closing funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>					
Outdoor play equipment	1,825	-	(49)	-	1,776
Time together	308	-	(46)	-	262
Kitchen equipment	144	-	(22)	-	122
Sensory room	300	-	(150)	-	150
Sunshine Mini Bus	<u>3,064</u>	<u>-</u>	<u>(335)</u>	<u>-</u>	<u>2,729</u>
	<u>5,641</u>	<u>-</u>	<u>(602)</u>	<u>-</u>	<u>5,039</u>
<b>Unrestricted /designated funds</b>					
Designated	35,790	-	-	4,852	40,642
General	34,472	131,916	(132,948)	(4,852)	28,588
	<u>70,262</u>	<u>131,916</u>	<u>(132,948)</u>	<u>-</u>	<u>69,230</u>
<b>Total funds</b>	<u>75,903</u>	<u>131,916</u>	<u>(133,550)</u>	<u>-</u>	<u>74,269</u>

# **Yeovil Opportunity Group**

## **Notes to the financial statements for the year ended 31 March 2023**

### **Restricted Funds**

- **Outdoor play equipment** - being funds raised to update the outdoor play equipment
- **Sensory room** - being funds raised toward the cost of upgrading the sensory room
- **Sunshine Mini bus** - being funds provided by the Variety Club of Great Britain towards the mini bus purchased in 2011

**THE YEOVIL OPPORTUNITY GROUP**

England & Wales - Charity number 304693

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# Accounts

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**YEOVIL OPPORTUNITY GROUP**

Annual Report  
for the year ended  
31<sup>st</sup> March 2022

Charity number 304693

# Contents

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Page 4	People
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Website [www.yog.org.uk](http://www.yog.org.uk)

## Who we are

Yeovil Opportunity Group is a Registered Charity established in 1970.

We are governed by a Constitution which was revised and accepted

by the Charity Commission in 2010. Our charity number is 304693

The aim of the Group is to enhance the development and education of children irrespective of their race, culture, religion, means or ability and in particular, those with additional needs. We offer specialist Early Intervention support and are dedicated to giving children and their families extra help and support through the early years learning and development journey.

The Group is based in Yeovil at the Balidon Centre, on the Summerlands Hospital site. We are grateful to the Somerset Partnership for the provision of our facilities at a nominal cost and are very fortunate to have a safe and secure building.

### **Our correspondence address is:**

Yeovil Opportunity Group  
Balidon Centre  
Summerlands Hospital  
Preston Road  
Yeovil BA20 2BX  
01935 384157 email [Kim@yog.org.uk](mailto:Kim@yog.org.uk)

### **Our Bankers are:**

Lloyds Bank plc  
9, High Street  
Yeovil BA20 1RN

### **Our independent examiner is:**

PS Wellspring FCCA  
42, St Andrews Avenue  
Weymouth DT3 5JS

### **Public Interest**

How the Group delivers its principal charitable aim is demonstrated in the rest of this report. The public benefit arising from our work is implicit in the services delivered and the education and support provided for children with additional needs to help them reach their potential, to the benefit of society as a whole as well as the children and their families. We provide all of our pre-school and transport services at a subsidised cost and the Rainbows Time Together Group free of charge.

### **Risk assessment**

The Trustees annually review the risks the Charity faces

and takes appropriate ameliorative action where necessary.

## People

### Patron

Graham Cole CBE

### Trustees

Chair  
Treasurer

Jane Lock  
Simon Rowbottom

Trustees

Rachel Goodfellow  
Julie Lewis  
Wendy Vincent  
Dr Gabriela Fillon  
Min Hodges  
Simon Skipper

Secretary  
Financial Advisor

### YOG Team (2021/22)

Kim Duller  
Charlotte White  
Manager

CEO  
Head of SEND & Childcare

Tracey Ward  
SENCo

Deputy Manager &

Jessica Jacobs  
Kaye Boucher

SEND Key Worker  
SEND Key Worker

Emily Gardiner  
Hayley Robinson

SEND Key Worker  
SEND Key Worker

Denise Watts  
Libby Irvine

SEND Key Worker  
SEND Apprentice

Our thanks go out to the amazing team of staff who have work tirelessly to ensure our children and families have the best possible start in life on their learning and development journey.

### Volunteers

We are extremely grateful to our volunteers who supplement the work of the staff team to great effect. Without them the Group could not provide the services it does.

### Students

We are delighted to be able to regularly provide work experience placements for students from local colleges and schools. We also welcome medical students from YDH, with their Tutors on a regular basis.

## Services and Support

Yeovil Opportunity Group was the vision of a Consultant paediatrician and a Speech and Language therapist 52 years ago who realised that children with special needs and disabilities were not receiving the learning & development support they needed in their early years.

Despite many changes over the past 52 years, YOG still provides support for children and families, but in a very different world to when we first started.

Our main aim is to provide “Early Intervention” learning & development support for children with disabilities *and their families*.

Some children may have as many as 12 professionals, sometimes more, working with them and come to us with a range of needs including severe speech and language and communication difficulties, physical disabilities, complex medical needs and life limiting conditions.

Our aim is also to work with the “whole” family as this majorly increases the chances of success, not just for the child we are working with, but the whole infrastructure of the family and their support network.

Our children and families receive a range of services and support they would not normally be able to access; the opportunity to be able to have a positive start to their early learning and development journey and social benefit in terms of vulnerability and achievement.

Additional support includes safeguarding, reduction and prevention of escalation to high levels of complex need and intervention.

YOG supports children to be able to have a positive start to their early education rather than fail at such an early age. We also support families to become resilient, reducing the likelihood of family breakdown and crisis.

YOG provides a lifeline to many families when so many other support services have been cut. Specialist Early Intervention is proven to increase the chances of success for both the child and family throughout their lives, including successful transition into school and prevention of exclusion.

We work in partnership with an incredible number of professional services including the police, social services and Somerset Safeguarding.

**We currently provide 3 core services: -**

## **Pre-school Sessions 18 months to 5**

We are open 5 mornings per week, during term time, catering for children aged 18 months to 5 years and Tuesday afternoon. We follow the Early Years Foundation Stage curriculum to support and enhance the children's development and support their progress, providing our children with a range of additional early intervention strategies to support their individual needs. We also encourage families to access their local mainstream pre-school on dual placement and work in partnership with these groups to ensure the best possible learning and development outcomes for the children.

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YOG's uniqueness stems from our incredibly strong working relationships with the many professionals who support our children & their families.

We provide a minimum ratio of 1:3, that being one qualified SENCo early years' practitioner per three children, with most children receiving 1:1 specialist intervention each day. To complement the support our children receive from the NHS Speech & Language therapists we also employ a Speech & Language therapist one morning a week to work with

our children, the staff team and parents.

## **Family Support Services**

Whilst our aim is to ensure a smooth transition into school with some of the children going on to attend mainstream school, our role is far more strategic, yet subtle. In the last year, with an increase in charity funding for direct family support we have been able to strengthen and expand the services we provide.

From day 1 at YOG, we provide support strategies which give parents the resilience they will need through their SEND journey and our role in Early Intervention is fundamental to the success of that journey.

We offer daily support to parents and carers, including signposting, liaison with professionals, submitting referrals and EHCPs, helping parents with complex paperwork including housing, DLA and applications for funding, to name a few. We regularly Chair various meetings and act as advocates for our children and families. Our door is always open and parents feel confident that they can turn to any member of the team for support.

Over the year we have worked directly with 31 families.

## **Rainbows Time Together**

Rainbows provides an opportunity for parents of babies and toddlers with additional needs to meet together with staff &

therapists & play with their children in a supportive environment.

The sessions focus on singing, access to our sensory room and tactile play. Children and their parents can access activities such as finger painting, water play and, wet and dry tactile play without the worry of clearing up afterwards. The group is small to enable us to offer individual attention to children and parents. There is always an opportunity for group or 1:1 discussion during the sessions and lots of family support.

Group numbers fluctuate as the children move into the main group but over the year we have worked with 5 families. We welcome children from Dorset as well as Somerset to both sessions.

We are grateful to our many varied professional colleagues who work with the children and their families, and provide us with invaluable support.

### **Transport**

We continued to provide subsidised transport for parents wishing to use our mini bus service. During 2021/22 we have provided transport for 8 children, who without transport would not have been able to access YOG.

## **View from the Trustees - achievements and performance**

In 2021/22 the Group consolidated its vision of a “Centre of Early Intervention Excellence” for children with SEND.

There were a number of “blips” along the way, with the recovery from the impact of COVID taking longer than anyone could have anticipated.

Illness amongst the children, the team, volunteers and students was a constant throughout 2021, never quite knowing what challenges each new day would bring.

The EYFS (Early Years Foundation Stage Framework) was revised and became law in 2021 and YOG was one of the first Early Years settings to be inspected by Ofsted. After an incredibly detailed inspection, including immensely positive feedback from parents, YOG was awarded “Good”.

This was an amazing feat following on from what had been an incredibly tough 2 years, and acknowledgement for all of the hard work the team had put in.

Charlotte White was recruited as Head of SEND/Group Manager, with Kim Duller, becoming CEO. Tracey Ward, our Deputy

Manager and qualified SENCo took on the additional role of student co-ordinator and mentor and our existing Keyworkers Jess and Kaye, both who had many years of SEND practical experience, undertook SENCo training to become qualified SENCOs. 3 new SEND Keyworkers as well as a new SEND Learning Support Assistant were recruited and Libby Irvine as our SEND Apprentice continued to flourish and develop.

Colin, our Mini Bus Driver kept our children not only safe and well, but also provided the entertainment on the drive to and from YOG.

Partnership and collaboration with local professionals and agencies continued to go from strength to strength, however it was an incredibly tough year with them experiencing staff shortages and major difficulty with recruiting. Charlotte supported Somerset County Council in the recruitment of new Inclusion advisors and has continued to provide support to the Area SENCo team.

Our partnership with local specialist schools remains incredibly strong as well as working in very close partnership with local mainstream primary schools and pre-schools towards our dual placement strategy.

YOG represents SEND Early Years on a number of Boards & continues to lobby for increased SEND support for children & families. Representatives from YOG currently sit on the SENDIAS Board, The SEND Partnership Board, Early years Communities, various SEND strategy groups and the National SEND Early Years Board. The Trustees contributed

to the National SEND Green Paper as well as the Somerset SEND strategy. YOG was also asked to give evidence to the Ofsted SEND return visit to the Local Authority.

Referrals to YOG come from a number of sources. There has been a significant increase from parents and families self-referring as well as from our partners in the NHS and currently (January 2023). There is a waiting list of 7 children for the start of the Autumn term. Another significant change has been the number of 2YOs being referred with a diagnosis.

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With the new team and a redesign of the way we now manage our facilities, we have been able to increase our daily intake to 18, with a total of 28 children and families being supported on the YOG register.

With inflation costs rising, currently 11%, the Early Year's sector is struggling. Wages costs over the past 7 years have risen by 45%, whereas the basic hourly rate which is paid to Early Years settings in Somerset has only increased by 11%.

In the UK, 124 Nurseries on Ofsted's register closed between April 21 and March 22. This impacted on 4,999 children with a high percentage coming from areas of high deprivation. This trend of

closures is set to continue, with increasing concerns that children needing the earliest SEND intervention are going to be increasingly excluded as nurseries fight for survival amidst rising costs.

YOG is now operating at its maximum capacity and is reviewing how it might be able to increase capacity by working in partnership.

During 2021/22 YOG provided places to 31 children and their families in our Preschool and 5 in our Rainbows Children's group, a total of 36 children and families supported.

Despite the economy being gloomy and the prediction of even tougher times ahead, the Trustees and the team at YOG remain optimistic.

Now, more than ever YOG is able to present unequivocal evidence to demonstrate the difference that high quality SEND Early intervention makes to the life of not only a child, but also their whole family.

YOG will continue to lobby for increased investment and recognition of the unique role that SEND Early Intervention has to play in the bigger picture and proof of the longer term benefit to society.

On behalf of the Trustees, I would like to thank everyone who is involved with YOG for their incredible support and dedication to our SEND children and families.

Jane

**Jane Lock**  
**Chair of Trustees**

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## **Financial Review**

The Trustees anticipated a difficult year in terms of income. This had been taken into this into account when producing the annual budget and there had been a number of "one off costs" specifically relating to the restructure of the team to achieve the Vision. Our main sources of funding were from Somerset County Council in the form of the 15

hours' entitlement and High Needs funding which totalled £62,862. (This included a COVID support grant of £2,162) and Session and transport fees of £1431. Expenses totalled £96,249 of which £85,892 represented our wage costs.

### **Reserves Policy**

The unrestricted reserves of the Group that were freely available for charity use at the year-end were £70,262.

The Trustees consider a significant proportion of these are required for working revenue. The target is to maintain adequate reserves to enable the Group to continue running for a minimum 12 months, even if there is a significant reduction in funding.

### **We are grateful to our Donors as follows:**

- Royal Masonic Lodge 2761
- Preston Primary School
- Numatic International Limited
- Primark Stores
- Somerset Community Foundation

**Charity Number: 304693**

**Yeovil Opportunity Group**

**Financial Statements  
for the year ended  
31 March 2022**

# **Yeovil Opportunity Group**

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## Yeovil Opportunity Group

**Charity Number** 304693

**Trustees**

Chairman: Mrs J Lock

Treasurer: Mr S. Rowbottom

Trustees Dr G Fillon  
Mrs R Goodfellow  
Mrs J Lewis  
Mrs W. Vincent

**Business Manager** Ms K Duller

**Correspondence address:**

The Balidon Centre  
Summerlands Hospital  
Preston Road  
Yeovil  
Somerset  
BA20 2BX

**Web site** [www.yog.org.uk](http://www.yog.org.uk)

**Telephone** 01935 384157

**Bankers**

Lloyds Plc  
9 High Street  
Yeovil  
Somerset  
BA20 1RN

**Independent examiner:**

PS Wellspring FCCA  
42 St.Andrews Avenue  
Weymouth  
Dorset  
DT3 5JS

## **Independent Examiners Report to the Trustees of Yeovil Opportunity Group**

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 March 2022, which are set out on pages 3 to 9.

### **Respective Responsibilities of Trustees and Examiner**

As the charity trustees of YOG you are responsible for the preparation of the accounts in accordance with section 144(2) of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts. It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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.

*Paul S Wellspring*

Paul S Wellspring FCCA

42 St. Andrews Avenue  
Weymouth  
Dorset  
DT3 5JS

Date: 11th January 2023

## Yeovil Opportunity Group

### Statement of Financial Activities (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses) for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total Funds 2022 £
<b>Income and endowments from:</b>				
Donations and legacies	3	9,318	1,000	10,318
Incoming resources from activities	4	64,919	-	64,919
Income from Investments	5	3	-	3
<b>Total income</b>		<u>74,240</u>	<u>1,000</u>	<u>75,240</u>
<b>Expenditure on:</b>				
Raising funds	6	216	-	216
Charitable activities	7	96,249	733	96,982
<b>Total expenditure</b>		<u>96,465</u>	<u>733</u>	<u>97,198</u>
<b>Net income/(expenditure) before transfers</b>		(22,225)	267	(21,958)
<b>Transfer between funds</b>	15	-	-	-
Total funds brought forward		92,487	5,374	97,861
<b>Total funds carried forward</b>	15	<u>70,262</u>	<u>5,641</u>	<u>75,903</u>
	<b>Note</b>			<b>2021 £</b>
<b>Income and endowments from:</b>				
Donations and legacies	3	10,643	-	10,643
Incoming resources from activities	4	75,255	-	75,255
Income from Investments	5	18	-	18
<b>Total income</b>		<u>85,916</u>	<u>-</u>	<u>85,916</u>
<b>Expenditure on:</b>				
Raising funds	6	216	-	216
Charitable activities	7	89,181	1,481	90,662
<b>Total expenditure</b>		<u>89,397</u>	<u>1,481</u>	<u>90,878</u>
<b>Net income/(expenditure) before transfers</b>		(3,481)	(1,481)	(4,962)
<b>Transfer between funds</b>	15	-	-	-
<b>Net movement in funds</b>		(3,481)	(1,481)	(4,962)
<b>Reconciliation of funds:</b>				
Total funds brought forward		95,968	6,855	102,823
<b>Total funds carried forward</b>	15	<u>92,487</u>	<u>5,374</u>	<u>97,861</u>

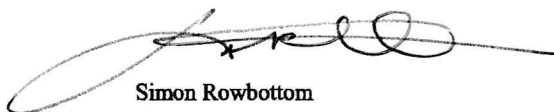
All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15

**Yeovil Opportunity Group**  
(Registration number: 304693)  
**Balance Sheet**  
As at 31 March 2022

		<u>2022</u>		<u>2021</u>	
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	9		10,481		15,067
<b>Current Assets</b>					
Debtors	10	1,092		1,058	
Cash at bank and in hand		65,391		82,757	
		<u>66,483</u>		<u>83,815</u>	
<b>Current liabilities</b>					
Amounts falling due within one year	11	<u>(1,061)</u>		<u>(1,021)</u>	
Net current assets			<u>65,422</u>		<u>82,794</u>
<b>Net assets</b>			<u>75,903</u>		<u>97,861</u>
<b>Represented by:</b>					
<b>Funds:</b>					
Restricted funds	15		5,641		5,374
Unrestricted funds, including Designated funds	15		70,262		92,487
<b>Total funds</b>			<u>75,903</u>		<u>97,861</u>

The financial statements on pages 8 - 14 were approved by the Trustees, and authorised for issue on 1/12/2022 and signed on their behalf by:

  
Simon Rowbottom  
Trustee

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2022

### 1 Accounting policies

#### General information and basis of accounting

- Yeovil Opportunity Group is an unincorporated registered charity governed by a revised constitution dated 30 November 2009. Details of the Trustees and contact details are shown on page 1.
- The principle accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.
- The financial statements have been prepared under the historic cost convention. They have been prepared in accordance with 'Accounting and Reporting by Charities (SORP)' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective from 1 January 2015 - Charities SORP (FRS 102) and the Companies Act 2006.
- The charity constitutes a public benefit entity as defined by FRS102.
- The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

#### Reconciliation with previous Generally Accepted Accounting Practice

- In preparing the accounts the Trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102 a restatement of comparative items was needed. No restatements are required as a result of the transition to FRS102.

#### Cash flow statement

The charity has taken advantage of exemptions available to it and therefore has not prepared a cash flow report.

#### Income recognition

- All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
- Donations and gifts are included in full in the Statement of Financial Activities when receivable.
- Investment income is recognised on a receivable basis and is shown gross of income tax recovered and recoverable. Other income is accounted for on the basis of amounts receivable for the year.
- In accordance with the Charities SORP (FRS 102), unpaid general volunteer time is not recognised in the financial statements.

#### Expenditure

- All expenditure is recognised as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
- All expenditure is accounted for on the accruals basis, inclusive of irrecoverable VAT.

**Raising funds** - These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

**Charitable activities** - Charitable expenditure comprises those costs incurred by the Charity in delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2022

### 1 Accounting policies (Cont.)

#### Tangible fixed assets

Fixed assets are recorded at cost plus any incidental expenses of acquisition. Where fixed assets are donated, they are stated at their estimated market value on acquisition.

Depreciation is provided on fixed assets based on the estimated useful life of the asset and their anticipated residual value, as follows:

Asset	Depreciation
Leasehold property improvements	10 years straight line
Mini bus	25% reducing balance
Computer equipment	25% reducing balance
Furniture, equipment & toys	15% reducing balance

#### Debtors

Prepayments are valued at the amount paid in advance for goods and services provided to the charity.

#### Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Creditors

Trade creditors are stated at the original invoiced amounts.

#### Fund accounting policy

- Unrestricted income funds are general funds that are available for use at the trustee's discretion in the furtherance of the objectives of the charity.
- Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.
- Restricted funds are those donated for the use in a particular area or for specific purposes, the use of which is restricted to the that area or purpose.
- Further details of each fund are disclosed in note 15.

### 2 Taxation

- The Group is a registered charity and accordingly is exempt from taxation on it's income where they are applied for charitable purposes.
- The charity is not registered for VAT and is therefore unable to recover VAT on any expenditure it incurs.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	2022 £	2021 £
Donations				
Sherbourne Castle Country Fair	-	-	-	300
Somerset Community Foundation	3,500	-	3,500	6,000
Beehive Inn	-	-	-	1,400
Masonic Lodge	2,000	-	2,000	-
Tesco/Groundworks UK	-	1,000	1,000	-
Various individuals and organisations, being below £1,000 each	3,818	-	3,818	2,943
	<u>9,318</u>	<u>1,000</u>	<u>10,318</u>	<u>10,643</u>

## Yeovil Opportunity Group

### Notes to the financial statements for the year ended 31 March 2022

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
<b>4 Incoming resources from activities</b>				
Income from fund raising activities	57	-	57	34
Session & transport fees (Parents)	1,431	-	1,431	1,152
Session fees, including HNF (SCC)	59,268	-	59,268	62,119
SCC - retained children fees	-	-	-	10,950
Training support grants	2,000	-	2,000	-
Covid support grant	2,163	-	2,163	1,000
	<u>64,919</u>	<u>-</u>	<u>62,919</u>	<u>75,255</u>
<b>5 Income from Investments</b>				
Bank deposit interest	3	-	3	18
	<u>3</u>	<u>-</u>	<u>3</u>	<u>18</u>
<b>6 Raising funds</b>				
Cost of generating income	216	-	216	216
	<u>216</u>	<u>-</u>	<u>216</u>	<u>216</u>
<b>7 Charitable activities</b>				
<b>Provision of playgroup facilities</b>				
Session expenses and refreshments	132	-	132	174
Wages & National insurance costs (Inc pension)	85,892	-	85,892	76,041
Speech therapist	1,460	-	1,460	-
Insurance	566	-	566	563
Rent	955	-	955	955
Staff training	240	-	240	248
Staff travel costs	95	-	95	458
Repairs and renewals	-	-	-	22
Depreciation	3,853	287	4,140	3,918
Mini bus running costs	1,053	-	1,053	2,614
Mini bus Depreciation	-	446	446	1,170
<b>Governance costs</b>				
Office costs	1,503	-	1,503	3,609
Professional fees	450	-	450	840
Sundry expenses	50	-	50	50
Trustees expenses	-	-	-	-
	<u>96,249</u>	<u>733</u>	<u>96,982</u>	<u>90,662</u>

#### 8 Staff costs

No employee received emoluments a rate in excess of £60,000 during the year (2021 - None).

The average number of part time employees for the year was 5 (2021 - 5)

## Yeovil Opportunity Group

### Notes to the financial statements for the year ended 31 March 2022

9 Tangible Fixed Assets	Leasehold Improvements	Mini Bus	Furniture, Equip & Toys	Computers	Total 2022	Total 2021
	£	£	£	£	£	£
<b>Cost</b>						
As at 1 April 2021	15,502	31,687	41,013	5,969	94,171	94,171
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at 31 March 2022	<u>15,502</u>	<u>31,687</u>	<u>41,013</u>	<u>5,969</u>	<u>94,171</u>	<u>94,171</u>
<b>Depreciation</b>						
As at 1 April 2021	13,409	29,902	31,055	4,738	79,104	74,017
Charge for the year	696	446	3,136	308	4,586	5,087
Disposals	-	-	-	-	-	-
As at 31 March 2022	<u>14,105</u>	<u>30,348</u>	<u>34,191</u>	<u>5,046</u>	<u>83,690</u>	<u>79,104</u>
<b>Net book values</b>						
As at 31 March 2022	<u>1,397</u>	<u>1,339</u>	<u>6,822</u>	<u>923</u>	<u>10,481</u>	<u>15,067</u>
As at 31 March 2021	<u>2,093</u>	<u>1,785</u>	<u>9,958</u>	<u>1,231</u>	<u>15,067</u>	<u>20,154</u>

10 Debtors - due within one year	2022 £	2021 £
Prepayments	<u>1,092</u>	<u>1,058</u>
<b>11 Creditors and accruals</b>	<b>2022 £</b>	<b>2021 £</b>
Creditors	305	582
PAYE	756	439
	<u>1,061</u>	<u>1,021</u>

#### 12 Related parties

##### Controlling entity

The charity is controlled by the Trustees.

No Trustee, or any persons connected with them, have received any remuneration from the charity during the year. (2021 £nil).

No expenses were paid to any trustee during the year.

13 Reconciliation of movement in funds	Unrestricted funds £	Restricted funds £	Total Funds £
Opening funds at 1 April 2021	92,487	5,374	97,861
Operating surplus/(deficit)	(22,225)	267	(21,958)
Closing funds at 31 March 2022	<u>70,262</u>	<u>5,641</u>	<u>75,903</u>

14 Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total Funds
Fixed Assets	7,641	2,840	10,481
Current assets	63,682	2,801	66,483
Current liabilities	(1,061)	-	(1,061)
	<u>70,262</u>	<u>5,641</u>	<u>75,903</u>

## Yeovil Opportunity Group

### Notes to the financial statements for the year ended 31 March 2022

15 Summary of funds	Opening funds £	Incoming resources £	Resources expended £	Transfers £	Closing funds £
<b>Restricted funds</b>					
Outdoor play equipment	882	1,000	(57)	-	1,825
Time together	362	-	(54)	-	308
Kitchen equipment	170	-	(26)	-	144
Sensory room	450	-	(150)	-	300
Sunshine Mini Bus	3,510	-	(446)	-	3,064
	<u>5,374</u>	<u>1,000</u>	<u>(733)</u>	<u>-</u>	<u>5,641</u>
<b>Unrestricted /designated funds</b>					
Designated	40,867	-	-	(5,077)	35,790
General	51,620	74,240	(96,465)	5,077	34,472
	<u>92,487</u>	<u>74,240</u>	<u>(96,465)</u>	<u>-</u>	<u>70,262</u>
<b>Total funds</b>	<u><b>97,861</b></u>	<u><b>75,240</b></u>	<u><b>(97,198)</b></u>	<u><b>-</b></u>	<u><b>75,903</b></u>

#### Restricted Funds

- **Outdoor play equipment** - being funds raised to update the outdoor play equipment
- **Sensory room** - being funds raised toward the cost of upgrading the sensory room
- **Sunshine Mini bus** - being funds provided by the Variety Club of Great Britain towards the mini bus purchased in 2011

# **Independent Examiners Report to the Trustees of Yeovil Opportunity Group**

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 March 2022, which are set out on pages 3 to 9.

## **Respective Responsibilities of Trustees and Examiner**

As the charity trustees of YOG you are responsible for the preparation of the accounts in accordance with section 144(2) of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts. It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

## **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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records: or
- the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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.

*Paul S Wellspring*

Paul S Wellspring FCCA

42 St. Andrews Avenue  
Weymouth  
Dorset  
DT3 5JS

Date: 11th January 2023

**THE YEOVIL OPPORTUNITY GROUP**

England & Wales - Charity number 304693

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# Accounts

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## **Yeovil Opportunity Group Annual Review 2020/2021**

### **Introduction**

In early March 2020 we celebrated our 50<sup>th</sup> Anniversary.

I would firstly like to say thank you to everyone who is involved with the Yeovil Opportunity Group; fellow trustees, the YOG team, volunteers, students, our children, our families, professionals, former Board Members, our dedicated supporters, previous employees and new employees.

Also, thank you to those of you who kindly donated to YOG during 2020/21 and those of you who have also donated and are helping us in this financial year, 2021/22.

We had hoped to hold a social event this year, a chance to look back together; meet socially over some food and drinks and also formally say goodbye to Sue Shaw who retired after 34 years of service, but sadly this has not been possible due to COVID.

It was a really difficult decision for Sue to retire, but the dedication and support she has given to literally hundreds of children and families over the years has been a testimony to the kind, considerate and selfless person she is. I am absolutely certain that each and every family Sue has supported will have the fondest memories, appreciation and love for her. Sue's personal integrity, vast range of achievements, dedication to the Group and its development, inspiration to the young staff who she took under her wing and staying steadfast through the "ups and downs" is massively appreciated by the Trustees and we cannot thank Sue enough for your long service to the Group. We look forward to celebrating with her properly in 2022.

Unfortunately, we are back to virtual meetings again, but we do hope to meet everyone again in 2022, when we will be celebrating a delayed 50<sup>th</sup> birthday, launching a year of fundraising and catching up, with friends past and new.

### **Report**

In anticipation of an exciting year of fundraising, we held a private ceremony with some our parents and Ailsa our founder in early March 2020. Little did we know that in 3 weeks later we would be closed and at the beginning of a global pandemic.

Like everyone, we were taken by surprise and at first, with the complexity of the information coming from the Department of Education, and lack of guidance, we didn't know which way to turn. A 5 hour wait on the phone to DFE and Public Health England in mid-March 2020 and we were still none the wiser as to whether we should stay open or not.

Not quite sure what we were doing, we steamed ahead, and with the Easter holidays looming, we put a plan in action. We were determined to re-open for our families and children who told us they desperately needed our support.

We rearranged the way we worked, not coming in the front entrance to the hospital anymore, hand washing outside under a Gazebo, coming in through the back gate, masks, and the notorious “Bubbles”.

We held twice weekly on line sessions for our families who were feeling uncomfortable about coming back to YOG straight away, as well producing activity packs, hand delivered and customised to each one of our children. Twice weekly Zoom singing and storytelling was organised and we took small steps each day to gauge what worked and what didn't.

For those children who came in everyday, we tried to keep life as normal as possible, with a memorable visit from the police during our “people who help us” theme” and great fun singing Bob the Builder at every possible opportunity. Between April and July 2020, we were welcoming between 5-8 children a day, opening 5 mornings a week for those who needed us.

It was a juggling act for the team, trying to manage the constant pressure of paperwork for funding and getting the Educational Health Care plans in to County to ensure children received school places. Many professionals stopped face to face visits – and some have never returned! All of the Somerset County Council staff worked from home and other NHS teams were recommissioned into supporting vaccine roll outs, testing and COVID support in the hospitals. For a whole year, we had hardly any visiting professionals.

Volunteers and students were not allowed to work at YOG during this period, adding more pressure to the already exhausted, however optimistic team. But it has been wonderful to be able to get back to some sort of normality since September 2021 with three staff reaching milestone 60th birthdays throughout lockdown.

In September 2020, we welcomed back 14 children, **6 who did not have a school place**, or had opted to stay at YOG for another year. By Christmas 20/21 we had 16 children and by February 2021, 20 children.

Funding was a major issue as we tried to juggle Early Years funding to support children who were turning 5. We were still not allowed to welcome back volunteers which left us short of the extra hands on support we really needed. However, after a series of sometimes difficult negotiations with Somerset County Council, we were able to secure some additional funding at the school's rate, for the children we took in where specialist school places were not available. It would be an understatement to say there were some very fun, lively and noisy sessions at YOG – day in day out.

As numbers the Covid rose in January 2021, and with self-isolations for families and staff, the roller coaster journey started again. The team were wobbly and with no recognition for the need for testing in nurseries, the team and families became nervous and many struggled with their mental health.

With no testing on the horizon. We wrote to our local MP, Marcus Fysh and the then Minister for Children, Vicky Ford MP to try and get support for SEND prioritisation, so we could stay open – sadly nothing happened.

Then, out of the blue, one of our families offered to fund some tests, when the prices were still sky high. It was a big financial commitment, but one we are eternally grateful for. As health workers started to be vaccinated, we also finally managed to get our first jabs in April 2021, in recognition of needing to stay open.

Our major concern from not being able to stay open if we were not vaccinated was safeguarding, and how we could help families who were really struggling in isolation.

The rules around clinically vulnerable children seemed to change daily and although parents wanted their children to attend, we faced an insurance battle relating to risk.

We were able to overcome this with the fabulous support of the paediatricians and especially our very own Trustee, Gabriela Fillon, who was able to help us cut through the red tape with our own version of a non-disclaimers for Parents which was vital for us to stay open.

By February 2021, parents and to be brutally honest all of the team, were increasingly beginning to bend under the strain. Inadequate accommodation, working from home, home schooling, all contributing to, in some cases a perfect storm. But the YOG team were always there during the school days as well as access to the YOG mobile 7 days a week.

We also kept our mini bus running, sadly Rob our previous driver was taken seriously ill and had to leave YOG, but is now thankfully on the mend. Barry, our retired driver stepped in as recruiting was difficult. It seemed every business in the country was looking to recruit drivers, but we were lucky to find Colin, who was an immediate hit was both the children and the staff, going above and beyond to help out.

Our mains sources of charity funding which cover the 1:1 support for our children stopped during COVID and had a major impact on our income. Like so many other local charities we rely on the income from a number of major events in the area; the generosity of fundraisers and private donations.

We were unable to raise extra funding we require to stop the Group from using some of its reserves, however with the receipt of schools funding for 3 of the 6 children who were retained, meant we were able to employ an additional experienced SEND support keyworker for a year.

In the meantime, I would like to thank the following organisations for supporting YOG during 2020/21:

### **Organisations**

- Hidden Needs Trust
- The Beehive, Yeovil
- Somerset Community Foundation

### **Individuals**

- Mary Gilson
- David Pedrick
- The Perrett Family – funding of test kits
- Various individuals who have donated via Facebook, over £1,500 in the past 12 months.

Whilst we were lucky enough to receive some donations in 2020/21 the lack of funds has hit us hard in 2021/22.

In the past few months however, we are so grateful to the following organisations for their donations:

- Royal Navy Masonic Lodge number 2761
- Preston primary
- Numatic International Limited
- Primark Stores
- Somerset Community foundation

## Looking Ahead, Small Steps

At the end of the last academic year, we won the award for the work experience provider award for working with students, again highlighting the care, dedication and support we give to our students who choose to begin their learning journey with us, becoming SEND professionals.

It has also been a sad year with the passing of some of our volunteers and professionals who have been a major part of the YOG journey over 50 years, including Joan Raikes, Betty Harris and John Woodhouse. We would like to thank all of their family and friends who have made personal donations to YOG and you have all been in our thoughts.

18 months ago the Trustees updated their vision as a Centre of Excellence for children for birth to 5. I say updating our Vision, in reality the irony is we are going back to the original model of YOG as a multidisciplinary unit which was so incredibly successful. A holistic approach to supporting SEND children and families, giving them all the resilience to succeed at every part of their journey ahead.

There is so much evidence to support the earliest intervention possible for not only children, but families as well. COVID stopped us moving forward, but over the past 6 months we have started to put in place some changes which will take us forward in achieving our vision.

We have recruited Charlotte White, a highly qualified and experienced teacher from Fairmead, but also trained in Early Years, to join us as Head of SEND and Childcare Manager.

We have also taken a leap of faith and contracted Angela Graham, Speech & Language therapist one morning a week to work directly with our children on an individual basis, including the family and keyworker for each child. Just having Angela on board for a few weeks has not only had a significant and positive impact on the progress of our children, but also on the confidence of our families, staff, volunteers and students.

With the reduction in social care support for families and the rise in safeguarding concerns, we will continue to raise funds to provide family support services and hope to expand our services to parents “outside” of YOG.

Collaboration is at the heart of everything we do. Our role is to keep asking those “challenging and hard to answer” questions and we will continue to lobby to improve the support to our families and generations of SEND children to come.

Finally, congratulations to the team at YOG. The Early Years foundation stage has been revamped and went live in September 2021, with major changes in the way Ofsted inspections operate. With everything else going on, the team managed to stay focused on the changes and for the past 18 months have attended training course after training course, many in their own time.

To be honest no-one imagined we would get an Ofsted inspection so soon after the new framework was introduced, but we did. The call came in October, two inspectors arrived the next day and the team valiantly rose to the challenge, courageously trying to hide their nerves.

It was an incredibly detailed inspection and I was proud to be at the Inspectors feedback session. It was so positive, and had the team in tears, myself included. But happy tears, with a large dollop of relief thrown in for good measure. The inspectors made a point of saying how they had spoken to every single parent and how all of our YOG team was held in such high regard by all of the parents, in particular praising the level of support and just “being there” whenever they needed some help.

We were legally sworn to secrecy in terms of the contents until Mid November, but the report is now out and available on the Ofsted website.

2021/22 will be a challenging year for YOG, but we are committed to keep making a difference and determined to still be leading the way for another 50 years.

**Jane Lock**

**Chair  
Yeovil Opportunity Group**

**Yeovil Opportunity Group**

**Financial Statements  
for the year ended  
31 March 2021**

# **Yeovil Opportunity Group**

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## Yeovil Opportunity Group

**Charity Number** 304693

**Trustees**

Chairman: Mrs J Lock

Treasurer: Mr S. Rowbottom

Trustees Dr G Fillon  
Mrs R Goodfellow  
Mrs J Lewis  
Mrs W. Vincent

**Business Manager** Ms K Duller

**Correspondence address:**

The Balidon Centre  
Summerlands Hospital  
Preston Road  
Yeovil  
Somerset  
BA20 2BX

**Web site** [www.yog.org.uk](http://www.yog.org.uk)

**Telephone** 01935 384157

**Bankers**

Lloyds Plc  
9 High Street  
Yeovil  
Somerset  
BA20 1RN

**Independent examiner:**

PS Wellspring FCCA  
42 St.Andrews Avenue  
Weymouth  
Dorset  
DT3 5JS

# **Independent Examiners Report to the Trustees of Yeovil Opportunity Group**

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 8 to 15.

Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

## **Respective Responsibilities of Trustees and Examiner**

The Trustees are responsible for the preparation of the accounts. The trustees consider that an Audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants (ACCA).

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

## **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

## **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul S Wellspring FCCA

42 St. Andrews Avenue  
Weymouth  
Dorset  
DT3 5JS

Date: 23 January 2022

## Yeovil Opportunity Group

### Statement of Financial Activities (including Income and Expenditure Account and Statement of Total Recognised Gains and Losses) for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total Funds 2021 £
<b>Income and endowments from:</b>				
Donations and legacies	3	10,643	-	10,643
Incoming resources from activities	4	75,255	-	75,255
Income from Investments	5	18	-	18
<b>Total income</b>		<u>85,916</u>	<u>-</u>	<u>85,916</u>
<b>Expenditure on:</b>				
Raising funds	6	216	-	216
Charitable activities	7	89,180	1,481	90,661
<b>Total expenditure</b>		<u>89,396</u>	<u>1,481</u>	<u>90,877</u>
<b>Net income/(expenditure) before transfers</b>		(3,480)	(1,481)	(4,961)
<b>Transfer between funds</b>	15	-	-	-
Total funds brought forward		95,967	6,855	102,822
<b>Total funds carried forward</b>	15	<u>92,487</u>	<u>5,374</u>	<u>97,861</u>
	<b>Note</b>			<b>2020</b>
<b>Income and endowments from:</b>				
Donations and legacies	3	37,966	-	37,966
Incoming resources from activities	4	63,269	-	63,269
Income from Investments	5	36	-	36
<b>Total income</b>		<u>101,271</u>	<u>-</u>	<u>101,271</u>
<b>Expenditure on:</b>				
Raising funds	6	630	-	630
Charitable activities	7	97,815	1,217	99,032
<b>Total expenditure</b>		<u>98,445</u>	<u>1,217</u>	<u>99,662</u>
<b>Net income/(expenditure) before transfers</b>		2,826	(1,217)	1,609
<b>Transfer between funds</b>	15	-	-	-
<b>Net movement in funds</b>		2,826	(1,217)	1,609
<b>Reconciliation of funds:</b>				
Total funds brought forward		93,141	8,072	101,213
<b>Total funds carried forward</b>	15	<u>95,967</u>	<u>6,855</u>	<u>102,822</u>

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 15

**Yeovil Opportunity Group**  
**(Registration number: 304693)**  
**Balance Sheet**  
**As at 31 March 2020**

		<b>2021</b>		<b>2020</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>					
Tangible fixed assets	9		15,067		20,154
<b>Current Assets</b>					
Debtors	10	1,058		873	
Cash at bank and in hand		82,757		84,887	
		83,815		85,760	
<b>Current liabilities</b>					
Amounts falling due within one year	11	(1,021)		(3,092)	
Net current assets			82,794		82,668
<b>Net assets</b>			97,861		102,822
<b>Represented by:</b>					
<b>Funds:</b>					
Restricted funds	15		5,374		6,855
Unrestricted funds, including Designated funds	15		92,487		95,967
<b>Total funds</b>			97,861		102,822

The financial statements on pages 8 - 14 were approved by the Trustees, and authorised for issue on 7 December 2021 and signed on their behalf by:

Simon Rowbottom  
Trustee

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2021

### 1 Accounting policies

#### General information and basis of accounting

- Yeovil Opportunity Group is an unincorporated registered charity governed by a revised constitution dated 30 November 2009. Details of the Trustees and contact details are shown on page 1.
- The principle accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.
- The financial statements have been prepared under the historic cost convention. They have been prepared in accordance with 'Accounting and Reporting by Charities (SORP)' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective from 1 January 2015 - Charities SORP (FRS 102) and the Companies Act 2006.
- The charity constitutes a public benefit entity as defined by FRS102.
- The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

#### Reconciliation with previous Generally Accepted Accounting Practice

- In preparing the accounts the Trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS102 a restatement of comparative items was needed. No restatements are required as a result of the transition to FRS102.

#### Cash flow statement

The charity has taken advantage of exemptions available to it and therefore has not prepared a cash flow report.

#### Income recognition

- All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
- Donations and gifts are included in full in the Statement of Financial Activities when receivable.
- Investment income is recognised on a receivable basis and is shown gross of income tax recovered and recoverable. Other income is accounted for on the basis of amounts receivable for the year.
- In accordance with the Charities SORP (FRS 102), unpaid general volunteer time is not recognised in the financial statements.

#### Expenditure

- All expenditure is recognised as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
- All expenditure is accounted for on the accruals basis, inclusive of irrecoverable VAT.

**Raising funds** - These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

**Charitable activities** - Charitable expenditure comprises those costs incurred by the Charity in delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2021

### Tangible fixed assets

Fixed assets are recorded at cost plus any incidental expenses of acquisition. Where fixed assets are donated, they are stated at their estimated market value on acquisition.

Depreciation is provided on fixed assets based on the estimated useful life of the asset and their anticipated residual value, as follows:

Asset	Depreciation
Leasehold property improvements	10 years straight line
Mini bus	25% reducing balance
Computer equipment	25% reducing balance
Furniture, equipment & toys	15% reducing balance

### Debtors

Prepayments are valued at the amount paid in advance for goods and services provided to the charity.

### Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Creditors

Trade creditors are stated at the original invoiced amounts.

### Fund accounting policy

- Unrestricted income funds are general funds that are available for use at the trustee's discretion in the furtherance of the objectives of the charity.
- Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.
- Restricted funds are those donated for the use in a particular area or for specific purposes, the use of which is restricted to the that area or purpose.
- Further details of each fund are disclosed in note 15.

## 2 Taxation

- The Group is a registered charity and accordingly is exempt from taxation on it's income where they are applied for charitable purposes.
- The charity is not registered for VAT and is therefore unable to recover VAT on any expenditure it incurs.

## 3 Donations and legacies

	Unrestricted funds	Restricted funds	2021 £	2020 £
Donations				
Leonardo's			-	17,998
Yeovil Round Table			-	5,000
Sherbourne Castle Country Fair	300		300	2,500
Sherborne Classic car show			-	3,500
Yeovil Beer Festival		-	-	1,067
Lloyds Bank Foundation			-	2,500
Lord Admiral pub			-	1,011
Hidden Needs trust	4,500		4,500	-
Beehive	1,400		1,400	-
Somerset Community	1,500		1,500	-
Various individuals and organisations, being below £1,000 each	2,943		2,943	4,390
	<u>10,643</u>	<u>-</u>	<u>10,643</u>	<u>37,966</u>

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2021

	Unrestricted funds £	Restricted funds £	2021 £	2020 £
<b>4 Incoming resources from activities</b>				
Income from fund raising activities	34	-	34	569
Session & transport fees (Parents)	1,152	-	1,152	6,752
Session fees, including HNF (SCC)	62,119	-	62,119	55,948
SCC - retained children fees	10,950	-	10,950	-
Covid support grant	1,000	-	1,000	-
	<u>75,255</u>	<u>-</u>	<u>75,255</u>	<u>63,269</u>
<b>5 Income from Investments</b>				
Bank deposit interest	18	-	18	36
	<u>18</u>	<u>-</u>	<u>18</u>	<u>36</u>
<b>6 Raising funds</b>				
Cost of generating income	216	-	216	630
	<u>216</u>	<u>-</u>	<u>216</u>	<u>630</u>
<b>7 Charitable activities</b>				
<b>Provision of playgroup facilities</b>				
Session expenses and refreshments	174	-	174	643
Wages & National insurance costs (Inc pension)	76,041	-	76,041	78,828
Music therapist	-	-	-	3,480
Insurance	563	-	563	550
Rent	955	-	955	955
Staff training	248	-	248	1,721
Staff travel costs	458	-	458	392
Repairs and renewals	22	-	22	437
Depreciation	3,606	311	3,917	4,747
Mini bus running costs	2,614	-	2,614	1,718
Mini bus Depreciation	-	1,170	1,170	793
<b>Governance costs</b>				
Office costs	3,609	-	3,609	2,175
Advertising & Promotional costs	-	-	-	144
Professional fees	840	-	840	432
Sundry expenses	50	-	50	2,017
Trustees expenses	-	-	-	-
	<u>89,180</u>	<u>1,481</u>	<u>90,661</u>	<u>99,032</u>

### 8 Staff costs

No employee received emoluments a rate in excess of £60,000 during the year (2020 - None).

The average number of part time employees for the year was 5 (2020 - 6)

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2021

9 Tangible Fixed Assets	Leasehold	Mini Bus	Furniture,	Computers	Total	Total
	Improvements		Equip & Toys		2021	2020
	£	£	£	£	£	£
<b>Cost</b>						
As at 1 April 2020	15,502	31,687	41,013	5,969	94,171	92,636
Additions	-	-	-	-	-	1,535
Disposals	-	-	-	-	-	-
As at 31 March 2021	<u>15,502</u>	<u>31,687</u>	<u>41,013</u>	<u>5,969</u>	<u>94,171</u>	<u>94,171</u>
<b>Depreciation</b>						
As at 1 April 2020	12,489	29,307	27,893	4,328	74,017	68,477
Charge for the year	920	595	3,162	410	5,087	5,540
Disposals	-	-	-	-	-	-
As at 31 March 2021	<u>13,409</u>	<u>29,902</u>	<u>31,055</u>	<u>4,738</u>	<u>79,104</u>	<u>74,017</u>
<b>Net book values</b>						
As at 31 March 2021	<u>2,093</u>	<u>1,785</u>	<u>9,958</u>	<u>1,231</u>	<u>15,067</u>	<u>20,154</u>
As at 31 March 2020	<u>3,013</u>	<u>2,380</u>	<u>13,120</u>	<u>1,641</u>	<u>20,154</u>	<u>24,159</u>

10 Debtors - due within one year	2021	2020
	£	£
Prepayments	<u>1,058</u>	<u>873</u>

11 Creditors and accruals	2021	2020
	£	£
Creditors	582	2719
PAYE	439	373
	<u>1,021</u>	<u>3,092</u>

### 12 Related parties

#### Controlling entity

The charity is controlled by the Trustees.

No Trustee, or any persons connected with them, have received any remuneration from the charity during the year. (2017 £nil).

No expenses were paid to any trustee during the year.

13 Reconciliation of movement in funds	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Opening funds at 1 April 2020	95,967	6,855	102,822
Operating surplus/(deficit)	<u>(3,480)</u>	<u>(1,481)</u>	<u>(4,961)</u>
Closing funds at 31 March 2020	<u>92,487</u>	<u>5,374</u>	<u>97,861</u>

14 Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Fixed Assets	12,494	2,573	15,067
Current assets	81,014	2,801	83,815
Current liabilities	(1,021)	-	(1,021)
	<u>92,487</u>	<u>5,374</u>	<u>97,861</u>

# Yeovil Opportunity Group

## Notes to the financial statements for the year ended 31 March 2021

15 Summary of funds	Opening funds £	Incoming resources £	Resources expended £	Transfers £	Closing funds £
<b>Restricted funds</b>					
Outdoor play equipment	949	-	(67)	-	882
Time together	426	-	(64)	-	362
Kitchen equipment	200	-	(30)	-	170
Sensory room	600	-	(150)	-	450
Sunshine Mini Bus	4,680	-	(1,170)	-	3,510
	<u>6,855</u>	<u>-</u>	<u>(1,481)</u>	<u>-</u>	<u>5,374</u>
<b>Unrestricted /designated funds</b>					
Designated	39,063	-	-	1,804	40,867
General	56,904	85,916	(89,396)	(1,804)	51,620
	<u>95,967</u>	<u>85,916</u>	<u>(89,396)</u>	<u>-</u>	<u>92,487</u>
<b>Total funds</b>	<u><b>102,822</b></u>	<u><b>85,916</b></u>	<u><b>(90,877)</b></u>	<u><b>-</b></u>	<u><b>97,861</b></u>

### Restricted Funds

- **Outdoor play equipment** - being funds raised to update the outdoor play equipment
- **Sensory room** - being funds raised toward the cost of upgrading the sensory room
- **Sunshine Mini bus** - being funds provided by the Variety Club of Great Britain towards the mini bus purchased in 2011

# Independent Examiners Report to the Trustees of Yeovil Opportunity Group

I report on the accounts of the Charity for the year ended 31 March 2021, which are set out on pages 8 to 15.

Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

## Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the accounts. The trustees consider that an Audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants (ACCA).

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

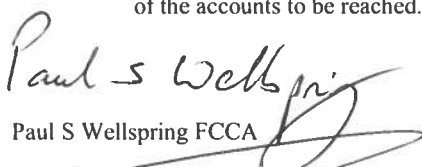
## Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

## Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Paul S Wellspring FCCA  
42 St Andrews Avenue  
Weymouth  
Dorset  
DT3 5JS

Date: 23<sup>rd</sup> January '22