



YEOVIL OPPORTUNITY GROUP

Annual Report
for the year ended
31st March 2024

Charity number 304693

Contents

Page 3 Who we are

Page 4 People

Page 5 - 6 Services & Support

Page 7 - 9 View from the Trustees

Page 10 Financial Review

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
Website 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 31st 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

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

	<u>Page</u>
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

Charity Number	304693
Trustees	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
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
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 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 £
Income and endowments from:				
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
Total income		145,266	31,835	177,101
Expenditure on:				
Raising funds	6	768	-	768
Charitable activities	7	156,401	1,899	158,300
Total expenditure		157,169	1,899	159,068
Net income/(expenditure) before transfers		(11,903)	29,936	18,033
Transfer between funds	15	-	-	-
Total funds brought forward		69,230	5,039	74,269
Total funds carried forward	15	57,327	34,975	92,302
	Note			2023
Income and endowments from:				
				£
Donations and legacies	3	34,450	-	34,450
Incoming resources from activities	4	97,371	-	97,371
Income from Investments	5	95	-	95
Total income		131,916	-	131,916
Expenditure on:				
Raising funds	6	765	-	765
Charitable activities	7	132,183	602	132,785
Total expenditure		132,948	602	133,550
Net income/(expenditure) before transfers		(1,032)	(602)	(1,634)
Transfer between funds	15	-	-	-
Net movement in funds		(1,032)	(602)	(1,634)
Reconciliation of funds:				
Total funds brought forward		70,262	5,641	75,903
Total funds carried forward	15	69,230	5,039	74,269

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

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

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 £
4 Incoming resources from activities				
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

5 Income from Investments

Bank deposit interest	1,255	-	1,255	95
-----------------------	-------	---	-------	----

6 Raising funds

Cost of generating income	768	-	768	765
---------------------------	-----	---	-----	-----

7 Charitable activities

Provision of playgroup facilities

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

Governance costs

Office costs	3,165	-	3,165	2,939
Professional fees	945	-	945	885
Sundry expenses	179	-	179	448
Trustees expenses	-	-	-	-
	156,401	1,899	158,300	132,785

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)

9 Tangible Fixed Assets

	Leasehold Improvements £	Mini Bus £	Furniture, Equip & Toys £	Office equipment £	Total 2024 £
Cost					
As at 1 April 2023	15,502	31,687	41,013	6,730	94,932
Additions	-	-	-	710	710
Disposals	-	-	-	-	-
As at 31 March 2024	15,502	31,687	41,013	7,440	95,642
Depreciation					
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	15,502	30,934	40,398	5,960	92,794
Net book values					
As at 31 March 2024	-	753	615	1,480	2,848
	701	1,004	3,708	1,263	6,676

Yeovil Opportunity Group

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

10 Debtors - due within one year	2024	2023
	£	£
Prepayments	195	1,467
	<u>195</u>	<u>1,467</u>
11 Creditors and accruals	2024	2023
	£	£
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.

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)	(11,903)	29,936	18,033
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	(1,714)	-	(1,714)
	<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
	£	£	£	£	£
Restricted funds					
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

Unrestricted /designated funds

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>
Total funds	<u>74,269</u>	<u>177,101</u>	<u>(159,068)</u>	<u>-</u>	<u>92,302</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 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

	<u>Page</u>
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

Charity Number	304693
Trustees	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
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
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 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 £
Income and endowments from:				
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
Total income		145,266	31,835	177,101
Expenditure on:				
Raising funds	6	768	-	768
Charitable activities	7	156,401	1,899	158,300
Total expenditure		157,169	1,899	159,068
Net income/(expenditure) before transfers		(11,903)	29,936	18,033
Transfer between funds	15	-	-	-
Total funds brought forward		69,230	5,039	74,269
Total funds carried forward	15	57,327	34,975	92,302
	Note			2023
Income and endowments from:				
Donations and legacies	3	34,450	-	34,450
Incoming resources from activities	4	97,371	-	97,371
Income from Investments	5	95	-	95
Total income		131,916	-	131,916
Expenditure on:				
Raising funds	6	765	-	765
Charitable activities	7	132,183	602	132,785
Total expenditure		132,948	602	133,550
Net income/(expenditure) before transfers		(1,032)	(602)	(1,634)
Transfer between funds	15	-	-	-
Net movement in funds		(1,032)	(602)	(1,634)
Reconciliation of funds:				
Total funds brought forward		70,262	5,641	75,903
Total funds carried forward	15	69,230	5,039	74,269

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

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

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>

4 Incoming resources from activities

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
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

5 Income from Investments

Bank deposit interest	1,255	-	1,255	95
-----------------------	-------	---	-------	----

6 Raising funds

Cost of generating income	768	-	768	765
---------------------------	-----	---	-----	-----

7 Charitable activities

Provision of playgroup facilities

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

Governance costs

Office costs	3,165	-	3,165	2,939
Professional fees	945	-	945	885
Sundry expenses	179	-	179	448
Trustees expenses	-	-	-	-
	156,401	1,899	158,300	132,785

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)

9 Tangible Fixed Assets

	Leasehold Improvements £	Mini Bus £	Furniture, Equip & Toys £	Office equipment £	Total 2024 £
Cost					
As at 1 April 2023	15,502	31,687	41,013	6,730	94,932
Additions	-	-	-	710	710
Disposals	-	-	-	-	-
As at 31 March 2024	15,502	31,687	41,013	7,440	95,642
Depreciation					
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	15,502	30,934	40,398	5,960	92,794
Net book values					
As at 31 March 2024	-	753	615	1,480	2,848
	701	1,004	3,708	1,263	6,676

Yeovil Opportunity Group

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

10 Debtors - due within one year	2024	2023
	£	£
Prepayments	195	1,467
	<u>195</u>	<u>1,467</u>
11 Creditors and accruals	2024	2023
	£	£
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.

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)	(11,903)	29,936	18,033
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	(1,714)	-	(1,714)
	<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
	£	£	£	£	£
Restricted funds					
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

Unrestricted /designated funds

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>
Total funds	<u>74,269</u>	<u>177,101</u>	<u>(159,068)</u>	<u>-</u>	<u>92,302</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 have been provided this year by the Estate of Mrs D Phillips towards the provision of a replacement vehicle.