



YEOVIL OPPORTUNITY GROUP

Annual Report
for the year ended
31st March 2020

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

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 (2019/20)

Kim Duller
Natasha Adams
Tracey Ward
Sue Shaw
Jessica Jacobs
Brenda Brown
Kaye Boucher

Group Business Manager
Child Care Manager
Deputy Manager
Senior Nursery Nurse
Key Worker
Key Worker (Bank)
Key Worker (Bank)

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

We provide pre-school education to children with additional needs. The children we work with have a variety of additional needs ranging from physical, sensory disabilities, speech and language and/or learning disabilities and many have complex needs.

We currently provide two core services:

Pre-school Session

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.

YOG's uniqueness stems from our incredibly strong working relationships with the many professionals who support our children and their families and providing a minimum ratio of 1:3, that being one highly qualified early years'

practitioner per three children, with most children receiving at least one hour of one to one support and professional intervention each day.

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.

From day 1 at YOG we start to 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. Over the year we have worked with 25 families.

Rainbows Time Together

This provides an opportunity for parents of babies and toddlers with additional needs to meet together with staff and therapists and play with their children in a supportive environment. The group is led by our Senior Nursery Nurse. 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 with therapists during the sessions. Group numbers fluctuate as the children move into the main group but over the year we have worked with 8 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 reinstated our mini bus service in April 2019 which has provided a much welcomed service to parents who are unable to access transport.

View from the Trustees - achievements and performance

In 2019/20 the Group continued to consolidate its vision of a “Centre of Early Intervention Excellence” for children with additional needs, and is a fully inclusive setting.

The Group offered places to 25 children and their families in our Preschool and 8 in our Rainbows Children’s group, a total of 33 children and families supported.

Our partnership with local professionals continues to go from strength to strength, as well as another amazing year developing our dual placement offer with other local pre-schools and mainstream schools.

Our partnership with local specialist schools remains incredibly strong

and we are grateful to both Fiveways school and Fairmead for their support.

We have seen an ever increasing number of children being referred to the Group who have not received any early intervention at all which is incredibly worrying, especially those who arrive almost at the point of entry in to school. We have worked incredibly hard with agencies to identify why this is happening, not only from an education perspective, but also safeguarding. There are a number of factors which have exacerbated this situation and YOG has played a vital role in getting agencies on board to support these families and children as soon as they arrive at YOG.

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Unfortunately, the rate of inflation in Early Years funding has not kept up with the rising costs. Early Years funding has literally risen by a few pence over the past 4 years, whilst staff costs have increased by 20% with the increase in minimum wage and other inflationary rises.

The joint local area SEND inspection report commissioned by Ofsted and the Care Quality Commission (CQC), in 2020 found significant weaknesses in the SEND provision provided by Somerset County Council (SCC), highlighting the lack of joint working and commissioning, poor assessment standards, high exclusion rates, mixed reviews

of the EHCP process and a number of fundamental issues which needed addressing. YOG has committed to working with SCC to share best practice and experience of SEND support for the under 5s, in particular emphasising “engagement” and the direct correlation between whole family support and positive outcomes for our children with SEND. YOG still has serious concerns that some poor decisions have been made due to the unrealistic “distance” between our children and families and those who are making critical lifelong decisions for children as part of the EHCP process, in particular those who have never met the child or family in person. We will however, continue to work to create a positive partnership with SCC and the QCC and all other agencies to ensure continuous improvement.

The Trustees been prudent in managing income and expenditure however have used the £37,966 raised in 2019/20 as the buffer to support us through 20/21 when we have received very little charitable income due to the COVID Pandemic crisis.

After a successful year of fundraising by Leonardo in 2019/20, the COVID 19 pandemic hit YOG hard in 2020.

We are incredibly proud of the team at YOG who rose to the challenge to keep YOG open throughout the pandemic, however like many charities we have not been able to access our normal sources of funding which came from major events and our traditional funders in the Yeovil area.

The Group had planned a major fundraising initiative to celebrate its 50th birthday in March 2020, however this has been put on hold whilst having to concentrate all of our resource on keeping the Group open during the Pandemic. We hope to re-launch this next year.

Across the country pre-schools have continued to close due to the reduction in funding and many continue to struggle to pay the new minimum wage, pension contributions and to cover just basic running costs. This has been exacerbated by the COVID situation, with many more child Minders closing.

The Group is striving to continue its journey towards the “Centre of Excellence” model however some of the external pressures of COVID have taken their toll. Our staff have worked tirelessly and bravely throughout the COVID pandemic to stay open, with 6 children being retained from 2019 due to lack of school places, however we hope by the end of 2020 there will be more capacity due to additional spaces being created at the local special schools. The Group had a major battle to get funding for these children in order to deliver the children’s targets in their EHC plans and provide an equality of funding for Early Years as is afforded to the school’s sector.

The news was positively received by the Group, in particular supporting the strategy of early intervention, that Education and

Health Care plans would be instigated as early as possible for a child with SEND. "Great news" however this change in policy has come without funding for Early Years. This is a challenge YOG has taken on in an attempt to bring equality to the level of funding between schools and Early Years. Between 2019/20 the Group submitted 12 EHCP's with no additional funding support, unlike the schools who receive direct funding. This was a similar situation with EHCP reviews. To date there has been little acknowledgement of the increased expectations in level of work needed to support these processes, however we will continue to lobby for change.

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 Lock
Chair of Trustees

Our main sources of funding are from Somerset County Council in the form of the 15 hours' entitlement and Early Years

High needs funding. This year this has totalled £63,269 whilst our total expenditure was £86,865 leaving a shortfall of £21,498. We received a steady number of generous gifts and donations provided by supporters of the Group for which we are eternally grateful.

Reserves Policy

The unrestricted reserves of the Group that were freely available for charity use at the year-end were £97,815.

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.

Donors

Leonardo
Yeovil Round Table
Sherborne Castle Country Fair
Sherborne Classic car show
Yeovil beer festival
Lloyds Bank foundation
Lord Admiral pub

Yeovil Opportunity Group

**Financial Statements
for the year ended
31 March 2020**

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
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 2020, 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: 28th July 2021

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 2020

	Note	Unrestricted funds £	Restricted funds £	Total Funds 2020 £
Income and endowments from:				
Donations and legacies	3	37,966	-	37,966
Incoming resources from activities	4	63,269	-	63,269
Income from Investments	5	36	-	36
Total income		<u>101,271</u>	<u>-</u>	<u>101,271</u>
Expenditure on:				
Raising funds	6	630	-	630
Charitable activities	7	97,815	1,217	99,032
Total expenditure		<u>98,445</u>	<u>1,217</u>	<u>99,662</u>
Net income/(expenditure) before transfers		2,826	(1,217)	1,609
Transfer between funds	15	-	-	-
Net movement in funds		2,826	(1,217)	1,609
Reconciliation of funds:				
Total funds brought forward		93,141	8,072	101,213
Total funds carried forward	15	<u>95,967</u>	<u>6,855</u>	<u>102,822</u>
	Note			2019 £
Income and endowments from:				
Donations and legacies	3	11,952	-	11,952
Incoming resources from activities	4	51,374	-	51,374
Income from Investments	5	41	-	41
Total income		<u>63,367</u>	<u>-</u>	<u>63,367</u>
Expenditure on:				
Raising funds	6	216	-	216
Charitable activities	7	84,649	1,872	86,521
Total expenditure		<u>84,865</u>	<u>1,872</u>	<u>86,737</u>
Net income/(expenditure) before transfers		(21,498)	(1,872)	(23,370)
Transfer between funds	15	-	-	-
Net movement in funds		(21,498)	(1,872)	(23,370)
Reconciliation of funds:				
Total funds brought forward		114,639	9,944	124,583
Total funds carried forward	15	<u>93,141</u>	<u>8,072</u>	<u>101,213</u>

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

The funds breakdown for 2019 is shown in note 15

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

		<u>2020</u>	<u>2019</u>
	Note	£	£
Fixed Assets			
Tangible fixed assets	9	20,154	24,159
Current Assets			
Debtors	10	873	902
Cash at bank and in hand		84,887	77,326
		<u>85,760</u>	<u>78,228</u>
Current liabilities			
Amounts falling due within one year	11	<u>(3,092)</u>	<u>(1,174)</u>
Net current assets		<u>82,668</u>	<u>77,054</u>
Net assets		<u>102,822</u>	<u>101,213</u>
Represented by:			
Funds:			
Restricted funds	15	6,855	8,072
Unrestricted funds, including Designated funds	15	95,967	93,141
Total funds		<u>102,822</u>	<u>101,213</u>

The financial statements on pages 8 - 14 were approved by the Trustees, and authorised for issue on 28 July 2021 and signed on their behalf by:

Simon Rowbottom
Trustee

Yeovil Opportunity Group

Notes to the financial statements for the year ended 31 March 2020

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 2020

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 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	2020 £	2019 £
Donations				
Leonardo's	17,998		17,998	-
Yeovil Round Table	5,000		5,000	-
Sherbourne Castle Country Fair	2,500		2,500	-
Sherborne Classic car show	3,500		3,500	-
Yeovil Beer Festival	1,067	-	1,067	-
Lloyds Bank Foundation	2,500		2,500	3,000
Lord Admiral pub	1,011		1,011	-
Pennies (The Entertainer)	-		-	1,000
Lions club of Yeovil	-		-	1,000
Yeovil Town Council	-		-	2,500
Mr P Conway	-		-	1,500
Various individuals and organisations, being below £1,000 each	4,390		4,390	2,952
	<u>37,966</u>	<u>-</u>	<u>37,966</u>	<u>11,952</u>

Yeovil Opportunity Group

Notes to the financial statements for the year ended 31 March 2020

	Unrestricted funds £	Restricted funds £	2020 £	2019 £
4 Incoming resources from activities				
Income from fund raising activities	569	-	569	1,326
Session & transport fees (Parents)	6,752	-	6,752	3,641
Session fees (SCC)	55,948	-	55,948	46,407
	<u>63,269</u>	<u>-</u>	<u>63,269</u>	<u>51,374</u>
5 Income from Investments				
Bank deposit interest	<u>36</u>	<u>-</u>	<u>36</u>	<u>41</u>
6 Raising funds				
Cost of generating income	<u>630</u>	<u>-</u>	<u>630</u>	<u>216</u>
7 Charitable activities				
Provision of playgroup facilities				
Session expenses and refreshments	643	-	643	319
Wages & National insurance costs (Inc pension)	78,828	-	78,828	65,339
Music therapist	3,480	-	3,480	4,080
Insurance	550	-	550	541
Rent	955	-	955	945
Staff training	1,721	-	1,721	663
Staff travel costs	392	-	392	1,026
Repairs and renewals	437	-	437	324
Depreciation	4,323	424	4,747	4,812
Mini bus running costs	1,718	-	1,718	1,155
Mini bus Depreciation	-	793	793	1,057
Governance costs				
Office costs	2,175	-	2,175	1,993
Advertising & Promotional costs	144	-	144	1,725
Professional fees	432	-	432	420
Legal fees	-	-	-	43
Bank charges	-	-	-	50
Sundry expenses	2,017	-	2,017	2,029
Trustees expenses	-	-	-	-
	<u>97,815</u>	<u>1,217</u>	<u>99,032</u>	<u>86,521</u>

8 Staff costs

No employee received emoluments a rate in excess of £60,000 during the year (2019 - None).

The average number of part time employees for the year was 6 (2019 - 6)

Yeovil Opportunity Group

Notes to the financial statements for the year ended 31 March 2020

9 Tangible Fixed Assets	Leasehold Improvements	Mini Bus	Furniture, Equip & Toys	Computers	Total 2020	Total 2019
	£	£	£	£	£	£
Cost						
As at 1 April 2019	15,502	31,687	41,013	4,434	92,636	92,636
Additions	-	-	-	1,535	1,535	-
Disposals	-	-	-	-	-	-
As at 31 March 2020	<u>15,502</u>	<u>31,687</u>	<u>41,013</u>	<u>5,969</u>	<u>94,171</u>	<u>92,636</u>
Depreciation						
As at 1 April 2019	11,482	28,514	24,700	3,781	68,477	62,608
Charge for the year	1,007	793	3,193	547	5,540	5,869
Disposals	-	-	-	-	-	-
As at 31 March 2020	<u>12,489</u>	<u>29,307</u>	<u>27,893</u>	<u>4,328</u>	<u>74,017</u>	<u>68,477</u>
Net book values						
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>
As at 31 March 2019	<u>4,020</u>	<u>3,173</u>	<u>16,313</u>	<u>653</u>	<u>24,159</u>	<u>30,028</u>

10 Debtors - due within one year	2020 £	2019 £
Prepayments	<u>873</u>	<u>902</u>

11 Creditors and accruals	2020 £	2019 £
Creditors	2,719	878
PAYE	373	296
	<u>3,092</u>	<u>1,174</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 2019	114,639	9,944	124,583
Operating surplus/(deficit)	2,826	(1,217)	1,609
Closing funds at 31 March 2020	<u>117,465</u>	<u>8,727</u>	<u>126,192</u>

14 Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total Funds
Fixed Assets	14,228	5,926	20,154
Current assets	82,959	2,801	85,760
Current liabilities	(3,092)	-	(3,092)
	<u>94,095</u>	<u>8,727</u>	<u>102,822</u>

Yeovil Opportunity Group

Notes to the financial statements for the year ended 31 March 2020

15 Summary of funds	Opening funds £	Incoming resources £	Resources expended £	Transfers £	Closing funds £
Restricted funds					
Outdoor play equipment	1,113	-	(164)	-	949
Time together	501	-	(75)	-	426
Kitchen equipment	235	-	(35)	-	200
Sensory room	750	-	(150)	-	600
Sunshine Mini Bus	5,473	-	(793)	-	4,680
	<u>8,072</u>	<u>-</u>	<u>(1,217)</u>	<u>-</u>	<u>6,855</u>
Unrestricted /designated funds					
Designated	31,500	-	-	7,563	39,063
General	61,641	101,271	(98,445)	(7,563)	56,904
	<u>93,141</u>	<u>101,271</u>	<u>(98,445)</u>	<u>-</u>	<u>95,967</u>
Total funds	<u>101,213</u>	<u>101,271</u>	<u>(99,662)</u>	<u>-</u>	<u>102,822</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

16 Non adjusting post balance sheet event

On 23 March 2020, the Government restricted travel to a small group of activities in order to reduce the spread of COVID 19. However, in order to keep the economy going, schools and early years settings were to remain open as far as possible, in order to allow essential workers to continue their employment. The Trustees wanted to keep the setting open in order to ensure the children received the care required. The setting closed for a short while in April but reopened and has remained open despite the challenges the pandemic caused.

This was done by careful management of the children and staff during the period to date.

Independent Examiners Report to the Trustees of Yeovil Opportunity Group

I report on the accounts of the Charity for the year ended 31 March 2020, 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

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Date: 28th July 2021