



YEOVIL OPPORTUNITY GROUP



Somerset's Unsung Heroes Awards 2018

Annual Report for the year ended
31st March 2019

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.

A major change in 2018 was that children no longer need to be referred to the Group and access is for all.

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
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.

View from the Trustees

In 2018 /19 the Group began to consolidate its vision of a “Centre of Early Intervention” for children with additional needs, and is a fully inclusive setting.

By January 2019, the Group was offering places to 25 children and their families in our Pre-school and 10 in our Rainbows Childrens group, a total of 35 children and families supported.

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

8 of our 25 children have accessed a mainstream nursery as well as YOG and the benefits of dual placements are clearly evident in terms of peer to peer development, combined with early intervention and one to one support at YOG.

Our partnership with local specialist schools remains incredibly strong and we are grateful to both Fiveways school and Fairmead for the extra-curricular activities and networking events they have been able to offer our children and families, and the additional shared training with their staff teams.

Of the 10 children transitioning to school this year, 5 will be moving on to specialist education, however 5 children, with the support of early intervention strategies and very strong transition relationships with local primary schools, are moving in to main-stream education.

In theory everything is rosy for the children at YOG and indeed, reading the latest feedback from our parents there is no doubt that YOG is an incredible place to be, both for children and families. However as Trustees we know that there can be some dark days for children and families who do not know about YOG.

The media is constantly full of reports of children being “off rolled”, even at pre-schools. This hides the fact that some pre-schools are struggling to fund the support that is required for each individual child with additional needs. The government has recently called for evidence to address this, however sadly this research only questions post 5 education and appears to be ignoring the 0-5 age group.

Further cuts in family support including GETSET, Integrated Therapy Services, Childrens Services and Health Visitor teams and the reduction in intervention thresholds has had a negative impact on many of our families. Many of them report being at breaking point due to not being able to access the services they need or being placed on ever increasing waiting lists. The Trustees are concerned that the level of safeguarding issues will continue to rise unless a review into the impact on the reduction of these services is having, is undertaken.

Our families remain hugely grateful for the family support YOG provides. This support is over and above the educational and specialist support for their children, and our commitment to guiding them through their journey at YOG and with all that this entails, remains steadfast.

Overly bureaucratic paperwork and the introduction of new systems of assessment has reduced the ability for professionals to get together to talk about the needs of a child and family. A simple “Team Around a Child” meeting to discuss the needs of a child and family is practically a thing of the past and very rarely do a group of professionals meet with the family to discuss their needs.

Whilst the Trustees support the introduction of cost effective systems, they have major concerns that the lack of face to face contact with professionals prevents a holistic approach to identifying a child’s and family’s needs and instead services are carried out and allocated piecemeal.

The introduction of the Education Health and Care Plans has caused untold delays around assessment of children, with statutory deadlines being missed and we suspect increased amounts being spent on mediation and legal fees. This now paper based exercise has caused families to be subject to long delays with a lack of communication throughout the process. Whilst the Trustees have accepted that there would be teething problems, the feedback from parents is that the journey is incredibly frightening and scary, with a complete lack of communication and very little support from those who are working with them, especially since the apparent loss of the “case officer” role.

Somerset County Council have been open and honest about the challenges they have faced over the past year and estimate it will take at least until December 2019 just to catch up with existing case load.

Local and “small” charities like ours continue to struggle to find the resource to organise fundraising, which is why we are so, so grateful to all of the organisations and individuals who continue to support us.

This year these have included, Leonardo, Rotary Club, Yeovil Round Table, Lions Club (Yeovil Beer Festival), Yeovil Town Council, Mr P. Conway, Montecute Church and donations from individuals. Without their generous support we would not be able to continue. Our Parents have also been incredibly generous during the year supporting the Christmas Raffle and a number of fun events and activities we have hosted.

The Group still needs to raise a minimum of £30,000 pa in order to survive in the current climate. In line with our financial strategy and with a reduced cash balance of 1.5 years’ operating costs we hope to be able to attract funding from some of the larger charitable trusts as well as maintaining invaluable support from local organisations.

In 2018/19 we were nominated by Leonardo as their joint charity with MIND and have had an incredible year so far working in partnership to ensure that the value of working together goes far beyond just fundraising, and has included a weekly volunteering project, painting the playroom and the creation of a new sensory garden, due to open in September 2019 and lots more. Our relationship with Leonardo this year will leave a lasting impact on the Group.

Whilst the Groups income has increased directly in line with the number of children attending, it masks the fact that the amount of money we receive from the local authority has changed very little in 3 years.

The Early Years Pot of funding has been reduced and the thresholds have been raised so that some of our children who would have traditionally received funding now, do not. Whilst YOG is able to continue with its high ratio of support, some other pre-schools and mainstream primary schools are struggling under the current funding regime.

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. It is also having an impact on the ability to employ specialist SENCO staff with the level of experience YOG is able to provide. Whilst it is now considered acceptable to make “additional top up charges” for services, many nurseries are in a demographic where parents are unable to afford any further costs, thus excluding them from accessing childcare services.

The Group is striving to continue its journey towards the “Centre of Excellence” model however some of the external pressures in 2018/19 have taken their toll. Our staff are all highly trained and incredibly experienced, with no other setting in the Yeovil area able to offer the level of support and skilled practitioners all in one place for children with additional needs and we look forward to a very exciting 2019/20

The Trustees remain perpetually grateful to Kim and Tash and the team of staff and volunteers, who go way beyond expectations in support of YOG and the work it does.

Jane Lock
Chair of Trustees

People

Patron

Graham Cole CBE

Trustees

Chair

Jane Lock

Treasurer

Simon Rowbottom

Trustees

Rachel Goodfellow

Julie Lewis

Wendy Vincent

Dr Gabriela Fillon

Secretary

Min Hodges

Financial Advisor

Simon Skipper

YOG Team (2018/19)

Kim Duller

Group Business Manager

Natasha Adams

Child Care Manager

Debbie Fry

Deputy Manager

Sue Shaw

Senior Nursery Nurse

Jessica Jacobs

Key Worker

Sheila Kiddle

Key Worker (Bank)

We said goodbye to our Apprentice Jacob Norris in June 2019 and wish him every success in the future.

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. Some of our volunteers have been working with us for many years, however we have had 4 new volunteers joined the Group this year who have made a huge difference.

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 Sessions

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.

We have a strong working relationship with the many professionals who support our children and their families. It is our aim to ensure a smooth transition into school and many of the children now go on to attend mainstream school.

The overriding uniqueness of our offer is that we provide a ratio of 1:3, that being one highly qualified early years' practitioner per three children, with most children receiving at least one hour one to one intervention each day.

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 10 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.

Financial Review

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 £63,367 whilst our total expenditure was £84,865 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 £93,141.

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

Alan & Marilyn Ball
Montecute Church
Round Table
Rotary Club
Yeovil Town Council
The Entertainer Toy store
Lions Club
Mr P Conway

Yeovil Opportunity Group

**Financial Statements
for the year ended
31 March 2019**

Yeovil Opportunity Group

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Yeovil Opportunity Group

Charity Number	304693
Trustees	Chairman: Mrs J Lock
	Treasurer: Mr S. Rowbottom
	Trustees Dr M Fernando (resigned xxxx)
	Dr G Fillon (appointed xxxx)
	Mrs R Goodfellow
	Mrs J Lewis
	Mrs W. Vincent
Centre 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 2019, 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: 11 July 2019

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 2019

	Note	Unrestricted funds £	Restricted funds £	Total Funds 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>
	Note			2018 £
Income and endowments from:				
Donations and legacies	3	14,310	500	14,810
Incoming resources from activities	4	35,701	-	35,701
Income from Investments	5	51	-	51
Total income		<u>50,062</u>	<u>500</u>	<u>50,562</u>
Expenditure on:				
Raising funds	6	216	-	216
Charitable activities	7	76,391	2,265	78,656
Total expenditure		<u>76,607</u>	<u>2,265</u>	<u>78,872</u>
Net income/(expenditure) before transfers		(26,545)	(1,765)	(28,310)
Transfer between funds	15	-	-	-
Net movement in funds		(26,545)	(1,765)	(28,310)
Reconciliation of funds:				
Total funds brought forward		141,184	11,709	152,893
Total funds carried forward	15	<u>114,639</u>	<u>9,944</u>	<u>124,583</u>

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

The funds breakdown for 2017 is shown in note 15

Yeovil Opportunity Group
(Registration number: 304693)
Balance Sheet
As at 31 March 2019

		<u>2019</u>	<u>2018</u>
	Note	£	£
Fixed Assets			
Tangible fixed assets	9	24,159	30,028
Current Assets			
Debtors	10	902	883
Cash at bank and in hand		77,326	94,615
		<u>78,228</u>	<u>95,498</u>
Current liabilities			
Amounts falling due within one year	11	<u>(1,174)</u>	<u>(943)</u>
Net current assets		<u>77,054</u>	<u>94,555</u>
Net assets		<u><u>101,213</u></u>	<u><u>124,583</u></u>
Represented by:			
Funds:			
Restricted funds	15	8,072	9,944
Unrestricted funds, including Designated funds	15	93,141	114,639
Total funds		<u><u>101,213</u></u>	<u><u>124,583</u></u>

The financial statements on pages 8 - 14 were approved by the Trustees, and authorised for issue on 11 July 2019 and signed on their behalf by:

Simon Rowbottom
Trustee

Yeovil Opportunity Group

Notes to the financial statements for the year ended 31 March 2019

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 2019

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	2019 £	2018 £
Donations				
Hidden Needs Trust	-	-	-	3,400
Yeovil Round table	-	-	-	5,000
Sherbourne Country Fair	-	-	-	2,350
Misterton FC	-	-	-	1,600
SCC - outdoor equipment	-	-	-	500
Lloyds Foundation	3,000		3,000	-
Lions club of Yeovil	1,000		1,000	-
Yeovil Town	2,500		2,500	-
Mr P Conway	1,500		1,500	-
Various individuals and organisations, being below £1,000 each	3,952		3,952	1,960
	<u>11,952</u>	<u>-</u>	<u>11,952</u>	<u>14,810</u>

Yeovil Opportunity Group

Notes to the financial statements for the year ended 31 March 2019

	Unrestricted funds £	Restricted funds £	2019 £	2018 £
4 Incoming resources from activities				
Income from fund raising activities	1,326	-	1,326	2,433
Session & transport fees (Parents)	3,641	-	3,641	1,328
Session fees (SCC)	46,407	-	46,407	31,940
	<u>51,374</u>	<u>-</u>	<u>51,374</u>	<u>35,701</u>
5 Income from Investments				
Bank deposit interest	41	-	41	51
	<u>41</u>	<u>-</u>	<u>41</u>	<u>51</u>
6 Raising funds				
Cost of generating income	216	-	216	216
	<u>216</u>	<u>-</u>	<u>216</u>	<u>216</u>
7 Charitable activities				
Provision of playgroup facilities				
Wages & National insurance costs (Inc pension)	65,339	-	65,339	56,671
Music therapist	4,080	-	4,080	3,744
Session expenses and refreshments	319	-	319	233
Insurance	541	-	541	543
Rent	945	-	945	936
Staff training	663	-	663	982
Staff travel costs	1,026	-	1,026	506
Repairs and renewals	324	-	324	-
Depreciation	3,997	815	4,812	4,929
Provision of transport				
Wages (drivers and escorts)	-	-	-	935
Mini bus running costs	1,155	-	1,155	2,411
Depreciation	-	1,057	1,057	1,410
Governance costs				
Office costs	1,993	-	1,993	1,694
Advertising & Promotional costs	1,725	-	1,725	2,062
Professional fees	420	-	420	420
Legal fees	43	-	43	-
Bank charges	50	-	50	37
Sundry expenses	2,029	-	2,029	1,143
Trustees expenses	-	-	-	-
	<u>84,649</u>	<u>1,872</u>	<u>86,521</u>	<u>78,656</u>
8 Staff costs				

No employee received emoluments a rate in excess of £60,000 during the year (2018 - None).

The average number of part time employees for the year was 6 (2018 - 6)

Yeovil Opportunity Group

Notes to the financial statements for the year ended 31 March 2019

9 Tangible Fixed Assets	Leasehold Improvements	Mini Bus	Furniture, Equip & Toys	Computers	Total 2019	Total 2018
	£	£	£	£	£	£
Cost						
As at 1 April 2018	15,502	31,687	41,013	4,434	92,636	92,636
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at 31 March 2019	<u>15,502</u>	<u>31,687</u>	<u>41,013</u>	<u>4,434</u>	<u>92,636</u>	<u>92,636</u>
Depreciation						
As at 1 April 2018	10,118	27,457	21,470	3,563	62,608	49,310
Charge for the year	1,364	1,057	3,230	218	5,869	6,959
Disposals	-	-	-	-	-	-
As at 31 March 2019	<u>11,482</u>	<u>28,514</u>	<u>24,700</u>	<u>3,781</u>	<u>68,477</u>	<u>56,269</u>
Net book values						
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>36,367</u>
As at 31 March 2018	<u>5,384</u>	<u>4,230</u>	<u>19,543</u>	<u>871</u>	<u>30,028</u>	<u>43,326</u>

10 Debtors - due within one year	2019 £	2018 £
Prepayments	<u>902</u>	<u>883</u>

11 Creditors and accruals	2019 £	2018 £
Creditors	878	598
PAYE	296	345
	<u>1,174</u>	<u>943</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 2018	114,639	9,944	124,583
Operating surplus/(deficit)	(21,498)	(1,872)	(23,370)
Closing funds at 31 March 2019	<u>93,141</u>	<u>8,072</u>	<u>101,213</u>

14 Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total Funds
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Yeovil Opportunity Group

Notes to the financial statements for the year ended 31 March 2019

Fixed Assets	18,888	5,271	24,159
Current assets	75,427	2,801	78,228
Current liabilities	(1,174)	-	(1,174)
	<u>93,141</u>	<u>8,072</u>	<u>101,213</u>

15 Summary of funds

	Opening funds £	Incoming resources £	Resources expended £	Transfers £	Closing funds £
Restricted funds					
Outdoor play equipment	1,648	-	(535)	-	1,113
Time together	590	-	(89)	-	501
Kitchen equipment	276	-	(41)	-	235
Sensory room	900	-	(150)	-	750
Sunshine Mini Bus	6,530	-	(1,057)	-	5,473
	<u>9,944</u>	<u>-</u>	<u>(1,872)</u>	<u>-</u>	<u>8,072</u>
Unrestricted /designated funds					
Designated	27,365	-	-	4,135	31,500
General	87,274	63,367	(84,865)	(4,135)	61,641
	<u>114,639</u>	<u>63,367</u>	<u>(84,865)</u>	<u>-</u>	<u>93,141</u>
Total funds	<u>124,583</u>	<u>63,367</u>	<u>(86,737)</u>	<u>-</u>	<u>101,213</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 Britan 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 2019, 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: 11 July 2019