

Directors Report 2023 - 2024

This year has been particularly challenging and we have seen a lot of changes as we move forward with a new Service Level Agreement contract with Wiltshire Council. The Contract was due to commence April 24 however, following a lot of discussion between the four District Specialist Centres and Wiltshire Council it was decided to delay the Tender process and commence the new contract in September 2024.

Due to this extension in the Tender process we also extended our financial year to coincide with the start of the new contract so the accounts for this year run from April 2023 until August 2024.

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The new Contract has also seen some changes to how the Service works in partnership with Wiltshire Council as they are indicating a need to have more insight into our services in order to plan for SEN services across the County in the future. Time will tell as the Contract commences as to how this partnership will develop.

This year has been consistently busy with a continued number of children needing our support, our preschool sessions have been full every term and we have had to operate a waiting list. Our assessment sessions have proved really successful in ensuring the most neediest of children receive the level of support necessary in order for them to reach their full potential.

We received a total number of 70 referrals to the service during this financial period and continues to remain high. Our outreach service has also seen a big increase in demand especially for children who are unable to attend the Centre for support for various reasons. This has proved a popular and well needed support service to mainstream settings and we have been proud of what we have achieved this year.

Within the new contract however, Wiltshire wish us to solely focus on only those children who attend the setting for outreach support. As a Charity we feel this is a much needed and valuable resource and will continue to support all mainstream settings through our own fundraising efforts and will run alongside our Service Level Agreement requirements.

During the year, 9 children made significant progress and were able to be discharged from our service back to mainstream nursery, we also said goodbye to 12 children who left as they were due to start primary education in July 2023. We also said goodbye to 14 children who started

primary education in July 2024. 36 children were seen via our assessment sessions who either then progressed onto our preschool or were discharged back to their mainstream setting.

All of the children starting school were awarded Education Health Care Plans which were at the level of support necessary to help them reach their full potential. However, with limited spaces in Specialist schools we currently have 3 children who are waiting to start their primary education in January 2025 once a new classroom is opened at Silverwood Rowde School.

The opening of Silverwood at Rowde has made a positive impact upon children in the Devizes area. Previously they had to travel to either Chippenham or Trowbridge to access specialist school provision which often led to a long day for them. With the opening of Silverwood Rowde, they are now able to access a local school and build links within their local community.

Quality Assurance and Statutory Obligations

The Centre continues to be generously supported financially and practically by the Committee members, staff team, parents and local community. We strive to ensure we provide and deliver the highest quality of care and support through an ongoing cycle of reflective practice and self evaluation. We hold regular team meetings where we discuss our practice and reflect on how we can improve further the experiences our children have. We have held training updates regularly to keep abreast of new and different ways we can support our children to learn and develop. We ensure the family are involved in their child's learning and staff will gain information on how best to support the child, what they like, dislike as well as other important details. This starts with the stay and play assessment sessions and continues until the child eventually leaves our care.

As an Early Years provider registered with Ofsted we are legally obliged to meet the requirements of the Statutory Framework of the Early Years Foundation Stage. We are currently rated as an Outstanding provider which we achieved in 2022 and we continue to reflect upon our practices and services to ensure that we continue to provide the highest level of service possible.

As part of our Service Level Agreement we regularly meet with Wiltshire Council every quarter to feedback on the service provided as well as provide important data with which they can plan future SEN services in education and other areas.

We regularly review our services through consultations with parents and professionals to ensure we are meeting the needs of the local community, health and education service. This process also ensures that parents and professionals have some input into how the service is run and enables them to have a sense of belonging.

Staffing and Partnerships

Throughout this financial period we have sadly lost some much loved and valued staff members as they have reached retirement. Recruitment within the Early Years Sector has proven exceptionally challenging for the past couple of years and finding experienced early years practitioners has been difficult. I would like to take this opportunity to thank those who have retired from the Centre, Bev Brimble, Alison Adams and Christine Mudd who have provided outstanding support and service to children within our care for many years and wish them well in their retirement. I would also like to take this opportunity to extend our huge thanks to the whole staff team who consistently go above and beyond to support children within our care. Their passion and commitment for making a difference to children and families is well recognized by myself and the Committee.

As of August 24 we employed 1 x manager, 1 x deputy manager, 1 x outreach/special needs practitioner, 1 x admin assistant, 4 x special needs practitioners. Due to the continued demand upon our services we will need to complete another round of recruitment with an aim to recruiting an additional two members of staff. Our cleaning is now undertaken by a cleaning company as recruiting for this role proved challenging.

Our outreach service has allowed us to build confidence within mainstream settings on how to work and support children with SEN. More and more settings are requesting support as there has been a general increase in SEN across early years. Practitioners report that they value this service as we have a real understanding of the challenges they face in mainstream settings. It is not always easy to provide the highest level of support needed in mainstreams due to constraints around funding and staff availability.

We have invested in training opportunities for staff to ensure they remain confident and knowledgeable in the role. Training such as Core Communication Boards, managing emotional well being in early years, Safeguarding/child protection, epilepsy and seizure management, respiratory training, Five to Thrive and behaviour management. All staff also have access to additional training through the Early Years Alliance who provide online courses for a variety of topics relating to Early years.

We have built strong close working relationships with our Community health partners, Early years education professionals, Social Care and Wiltshire Council. We are supported regularly by the Speech and language therapist who has also provided training for the staff team when needed. We strongly value this partnership as it is the main crux of our work with children and we see how much of a difference it makes to them.

We are also privileged to have the community paediatricians and the Wiltshire autism assessment team hold clinics within the Centre every couple of months for the children who attend our Centre. This ensures that they are seen within an environment that is less clinical and that they also do not have to wait longer than necessary due to high waiting lists within the community.

Parents as always, are a key part of our partnership working and we pride ourselves on the strong relationships that the staff build with parents. We ensure parents can access additional support from other agencies such as the Children's Centre, Portage, Wiltshire Parent Carer Council and Wiltshire Council. Some of our parents have fundraised for us as they find out more about the work we do and this is a valuable source of income for us. I would like to take this opportunity to say a huge thank you to those parents who have participated as it has helped us keep our services going.

Safeguarding

Safeguarding forms an important part of our service which we take very seriously. All staff receive annual safeguarding and child protection training to ensure children remain safe from the risk of harm. The manager is the designated safeguarding lead and the deputy safeguarding lead is Amanda Crookes. They are both trained to Level 3 in safeguarding and work closely with Wiltshire Children's Services to ensure children are kept safe from harm. We have a fully embedded Safeguarding policy which is reviewed annually and safeguarding is a standard agenda item at staff and committee meetings. We also have a Safeguarding lead on the Committee who is Sally King. This ensures that parents, professionals and staff have someone they can go to when they have concerns about a child or adult.

Funding

Without the support of local organisations we simply would not be able to keep our doors open. We are forever grateful for all those who spend their time fundraising or hosting events to raise valuable funds for the Centre. We are also grateful to those local organisations who provide services to the Centre either free of charge or at a reduced price. These acts of kindness really do make a difference to what we can then offer the children during their time with us.

The Future

With the new Contract in place and some changes to how we operate as a district specialist Centre it will be an interesting step forward into the future. We are determined as a Charity to ensure our charitable ethos is maintained and we reach as many children with additional needs as possible within the East of Wiltshire. We are looking forward to working with our outside partners to ensure the highest quality of service is provided and that early intervention is achieved in order to make the biggest impact.

The rising cost of living that is facing businesses is also having a huge impact on the Centre alongside the rise in wages so fundraising is going to play an even bigger role in our financial success. We are all so proud of each individual child who passes through the Centre and we will continue to ensure that we offer the highest quality of care, learning and opportunity to stand them in good stead for their future.

Company number: 02718442

Charity number: 1011774

DRAFT

**DEVIZES AND DISTRICT OPPORTUNITY CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024**

**The Alanbrookes Group Ltd
T/A JS Weeks & Co
Accountants
Devizes**

**DEVIZES AND DISTRICT OPPORTUNITY CENTRE
FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024**

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DEVIZES AND DISTRICT OPPORTUNITY CENTRE
COMPANY INFORMATION
FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

| | |
|----------------------------------|---|
| Representatives/Directors | Graham Gaiger – Chair Carol Harrington Gary Bennett Mark Roberts James Toogood (from 1 March 2024) |
| Secretary | Sally King |
| Registered office | Belle Vue Road Devizes Wiltshire SN10 2AJ |
| Registration number | 02718442 England and Wales |
| Charity number | 1011774 |
| Independent Examiner | Mrs A M Cross FCCA The Alanbrookes Group Ltd T/A JS Weeks & Co 10 Market Place Devizes Wiltshire SN10 1HT |
| Main Bankers | Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG |

DEVIZES AND DISTRICT OPPORTUNITY CENTRE

TRUSTEES' REPORT

FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

The Trustees present their annual report and the financial statements for the period ended 31 August 2024.

1. Structure, Governance and Management

Devizes and District Opportunity Centre (the Opportunity Centre) is a limited company by guarantee and a charity registered in England with the Charity Commission.

Our governing document is our Memorandum and Articles of Association. In the event of the Opportunity Centre being wound up our liability as Trustees is limited to a sum not exceeding £1. As existing Trustees, we elect new Trustees in accordance with the Articles of Association. On appointment, all new Trustees receive a copy of the Memorandum and Articles of Association, an induction pack, which includes information on their role, disclosure and declaration of interests form and the Charity Commission booklet 'Essential Trustee'. Training is made available to all Trustees as required. As Trustees we meet as a board on a regular basis to set strategy and monitor performance. We delegate to the Operations Manager the task of day-to-day management of the Opportunity Centre, which she carries out to a high standard.

2. Objectives and Activities

The objects for which the Company is established are to advance the education of pre-school children and in particular children with special needs by:

- a) Providing safe stimulating and satisfying group play in which parents take part when appropriate and
- b) Encouraging other charitable activities through which parents may help the children.

3. Trustees' Responsibilities In Relation To The Financial Statements

The purpose of this statement is to distinguish our responsibilities in relation to financial statements and accounting records from those of the independent examiner as stated in their report.

Charity and company law require us as Trustees to prepare financial statements for each financial period, which give a true and fair view of the state of affairs and of the incoming resources and application of resources of the company for that period. In preparing those financial statements we are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charity Commission's statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on a going concern basis, unless it is inappropriate to assume that the company will continue to operate.

As Trustees we are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and also for ensuring that the financial statements comply with relevant legislation. We are responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE**TRUSTEES' REPORT****FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024****4. Achievements and Performance**

This period has been particularly challenging and we have seen a lot of changes as we move forward with a new Service Level Agreement contract with Wiltshire Council. The Contract was due to commence April 24 however, following a lot of discussion between the four District Specialist Centres and Wiltshire Council it was decided to delay the Tender process and commence the new contract in September 2024.

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The new Contract has also seen some changes to how the Service works in partnership with Wiltshire Council as they are indicating a need to have more insight into our services in order to plan for SEN services across the County in the future. Time will tell as the Contract commences as to how this partnership will develop.

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DEVIZES AND DISTRICT OPPORTUNITY CENTRE

TRUSTEES' REPORT

FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

Quality Assurance and Statutory Obligations

The Centre continues to be generously supported financially and practically by the Committee members, staff team, parents and local community. We strive to ensure we provide and deliver the highest quality of care and support through an ongoing cycle of reflective practice and self evaluation. We hold regular team meetings where we discuss our practice and reflect on how we can improve further the experiences our children have. We have held training updates regularly to keep abreast of new and different ways we can support our children to learn and develop. We ensure the family are involved in their child's learning and staff will gain information on how best to support the child, what they like, dislike as well as other important details. This starts with the stay and play assessment sessions and continues until the child eventually leaves our care.

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DEVIZES AND DISTRICT OPPORTUNITY CENTRE**TRUSTEES' REPORT****FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024**

therapist who has also provided training for the staff team when needed. We strongly value this partnership as it is the main crux of our work with children and we see how much of a difference it makes to them.

We are also privileged to have the community paediatricians and the Wiltshire autism assessment team hold clinics within the Centre every couple of months for the children who attend our Centre. This ensures that they are seen within an environment that is less clinical and that they also do not have to wait longer than necessary due to high waiting lists within the community.

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Safeguarding

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Training

As part of our contractual requirements we undertake regular training updates to ensure the staff remain highly qualified and able to fully support children with complex medical needs. Training which has been undertaken this year include:

- Core Grid sheets
- Safeguarding training
- The Curiosity Approach
- Birth to five framework

Funding

Without the support of local organisations we simply would not be able to keep our doors open. We are forever grateful for all those who spend their time fundraising or hosting events to raise valuable funds for the Centre. We are also grateful to those local organisations who provide services to the Centre either free of charge or at a reduced price. These acts of kindness really do make a difference to what we can then offer the children during their time with us.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE**TRUSTEES' REPORT****FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024****5. Financial Result and Reserves**

The statement of financial activities on page 8 shows the incoming resources and the application of those resources for the Opportunity Centre.

The charity has decided that they should hold adequate reserves to cover 6 months of the annual budgeted operating costs in the form of a contingency reserve. Within this reserve is a provision towards the expected increased costs due to the extension of service delivery that will not be met by an enhancement in income for the charity. The charity also has a Development Fund. The fund was set up to finance future improvements to the onsite facilities to include additional storage and resources.

6. Investment Policy

As there is a relatively low level of funds available for investment, we consider bank deposits provide a satisfactory return. In the year to 31 March 2021 these have been short term deposits with our main banker and other UK regulated banks.

7. Risk Management

As Trustees we review the major risks that the Opportunity Centre faces on a regular basis and carry out periodic reviews of the controls over key financial systems. We also consider other financial, operational and business risks faced by the Opportunity Centre, especially the maintenance of adequate reserves and have ensured that insurance cover has been reviewed and updated. As Trustees we confirm that systems have been established to mitigate, as far as possible, any significant risks.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE**TRUSTEES' REPORT****FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024****8. Future Plans**

With the new Contract in place and some changes to how we operate as a district specialist Centre it will be an interesting step forward into the future. We are determined as a Charity to ensure our charitable ethos is maintained and we reach as many children with additional needs as possible within the East of Wiltshire. We are looking forward to working with our outside partners to ensure the highest quality of service is provided and that early intervention is achieved in order to make the biggest impact.

The rising cost of living that is facing businesses is also having a huge impact on the Centre alongside the rise in wages so fundraising is going to play an even bigger role in our financial success. We are all so proud of each individual child who passes through the Centre and we will continue to ensure that we offer the highest quality of care, learning and opportunity to stand them in good stead for their future.

9. Public Benefit

As Trustees we have kept in mind the Charity Commission's guidance on public benefit. The focus of our charitable activities during the year is set out above in our statements on "Objectives and Activities" and "Achievements and Performance" and these explain how as a charity we have delivered public benefit.

10. Independent Examiners

The Alanbrookes Group Ltd T/A JS Weeks & Co have indicated their willingness to continue and will be proposed for reappointment.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

.....
For and on behalf of the Trustees
Graham Gaiger
Director

31 January 2025

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
DEVIZES AND DISTRICT OPPORTUNITY CENTRE**

I report on the accounts of the company for the period 1 April 2023 to 31 August 2024, which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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.

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 ;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act ; and
- 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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any 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 statement below.

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 in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have 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.

.....

Mrs A M Cross FCCA
The Alanbrookes Group Ltd
T/A JS Weeks & Co
10 Market Place
Devizes
Wiltshire
SN10 1HT

31 January 2025

DEVIZES AND DISTRICT OPPORTUNITY CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ | Total Funds 2023 £ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Incoming resources | | | | | |
| Incoming resources from | | | | | |
| General funds:- | | | | | |
| <i>Voluntary income:-</i> | | | | | |
| Donations | 3 | 29171 | - | 29171 | 21200 |
| <i>Activities for generating funds:-</i> | | | | | |
| Investment income | 3 | 5740 | - | 5740 | 1407 |
| Fundraising | 3 | 1773 | - | 1773 | 1531 |
| Incoming resources from | | | | | |
| charitable activities:- | | | | | |
| Grants | 3 | - | 180170 | 180170 | 140355 |
| | | ----- | ----- | ----- | ----- |
| Total incoming resources | | 36684 | 180170 | 216854 | 164493 |
| | | ===== | ===== | ===== | ===== |
| Resources expended | | | | | |
| Charitable activities | 4 | 52166 | 180170 | 232336 | 157205 |
| Governance costs | 4 | 2052 | - | 2052 | 1404 |
| | | ----- | ----- | ----- | ----- |
| Total resources expended | | 54218 | 180170 | 234388 | 158609 |
| | | ----- | ----- | ----- | ----- |
| Net movement in funds | | (17534) | - | (17534) | 5884 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 188186 | - | 188186 | 182302 |
| | | ----- | ----- | ----- | ----- |
| Total funds carried forward | | 170652 | - | 170652 | 188186 |
| | | ===== | ===== | ===== | ===== |

The notes on pages 12 to 18 form an integral part of the financial statements.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE

BALANCE SHEET

AS AT 31 AUGUST 2024

| | Notes | £ | 2024 £ | 2023 £ |
|--|-------|---------|-----------|-----------|
| Fixed assets | 7 | | 12430 | 16575 |
| Current assets | | | | |
| Debtors and prepayments | 8 | 1179 | | - |
| Cash at bank and in hand | | 200318 | | 175761 |
| | | ----- | | ----- |
| | | 201497 | | 175761 |
| Creditors: Amounts falling due within one year | 9 | (43275) | | (4150) |
| | | ----- | | ----- |
| | | | 158222 | 171611 |
| | | | ----- | ----- |
| Net assets | 10 | | 170652 | 188186 |
| | | | ===== | ===== |
| Capital and reserves | | | | |
| General fund | | | 3652 | 3186 |
| Designated funds:- | | | | |
| General fund contingency reserve | | | 145000 | 145000 |
| Development fund | | | 22000 | 40000 |
| | | | ----- | ----- |
| | | | 170652 | 188186 |
| | | | ===== | ===== |

DEVIZES AND DISTRICT OPPORTUNITY CENTRE
BALANCE SHEET
FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

.....continued

The directors' statement, as required by the Companies Act 2006, is shown on the following page.

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102 section 1A.

The company is entitled to exemption under section 477 of the Companies Act 2006 from the requirement to have its accounts for the financial period ended 31 August 2024 audited.

No notice has been deposited under section 476 of that Act requiring the accounts of the company for that financial year to be audited.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for that year in accordance with the requirements of sections 394 and 395 of that Act, and which otherwise comply with the requirements of that Act relating to accounts, so far as these are applicable to the company.

The financial statement on pages 9 to 18 were approved by the Trustees, and authorised for issue on 31 January 2025 and signed on their behalf by:-

.....

Graham Gaiger
Director
Devizes and District Opportunity Centre
Company Number: 02718442 England and Wales
Charity Number: 1011774

The notes on pages 12 to 18 form an integral part of the financial statements.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

1. Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal 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.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Devizes and District Opportunity Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 the income receivable can be measured reliably.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE**NOTES TO THE FINANCIAL STATEMENTS****FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024*****Donations***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the 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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including accountancy, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE**NOTES TO THE FINANCIAL STATEMENTS****FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024****Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other 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.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Financial instruments***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

| 3. Income resources | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2024 £ | Total Funds 2023 £ |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Voluntary Income | | | | |
| Donations – General | 29171 | - | 29171 | 21200 |
| | ----- | ----- | ----- | ----- |
| | 29171 | - | 29171 | 21200 |
| | ----- | ----- | ----- | ----- |
| Activities for Generating Funds | | | | |
| Fund Raising | 1773 | - | 1773 | 1531 |
| Investment Income:- | | | | |
| Deposit Interest | 5740 | - | 5740 | 1407 |
| | ----- | ----- | ----- | ----- |
| | 7513 | - | 7513 | 2938 |
| | ----- | ----- | ----- | ----- |
| Incoming Resources from Charitable Activities | | | | |
| Service Level Contract Agreement | - | 119071 | 119071 | 78725 |
| Free Entitlement | - | 56932 | 56932 | 40130 |
| | ----- | ----- | ----- | ----- |
| | - | 176003 | 176003 | 118855 |
| | ----- | ----- | ----- | ----- |
| Other Grants:- | | | | |
| Children in Need | - | 4167 | 4167 | 20500 |
| Charities Trust | - | - | - | 1000 |
| | ----- | ----- | ----- | ----- |
| | - | 4167 | 4167 | 21500 |
| | ----- | ----- | ----- | ----- |
| Total Incoming Resources | 36684 | 180170 | 216854 | 164493 |
| | ===== | ===== | ===== | ===== |

DEVIZES AND DISTRICT OPPORTUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

| 4. Total resources expended | Governance 2024 £ | General Fund 2024 £ | Total Funds 2024 £ | Total Funds 2023 £ |
|---|-------------------------|------------------------------|-----------------------------|-----------------------------|
| Costs Directly Allocated to Activities | | | | |
| Salaries and Expenses | - | 173639 | 173639 | 106713 |
| Playroom Resources and Materials | - | 5369 | 5369 | 3983 |
| Transport | - | 556 | 556 | 298 |
| Training Course Fees | - | 407 | 407 | 2841 |
| Fundraising Expenses | - | 400 | 400 | 470 |
| Support Cost Allocated to Activities | | | | |
| Salaries and Expenses | - | 30642 | 30642 | 18832 |
| Light, Heat and Water | - | 5655 | 5655 | 3017 |
| Postage, Stationery, Consortium and Sundry Expenses | - | 2079 | 2079 | 1172 |
| Telephone and IT Expenses | - | 4367 | 4367 | 3611 |
| Property and Equipment Maintenance | - | 2612 | 2612 | 7133 |
| Legal Fees | - | 994 | 994 | - |
| Insurance | - | 2254 | 2254 | 1465 |
| Staff Uniforms | - | 445 | 445 | 377 |
| Outreach/Tidworth Expenditure | - | 128 | 128 | 93 |
| Accountancy and Payroll Fees | 2052 | - | 2052 | 1404 |
| Early Years Alliance | - | (1499) | (1499) | 1499 |
| Bank Charges | - | 143 | 143 | 173 |
| Depreciation | - | 4145 | 4145 | 5528 |
| Total Resources Expended | ----- 2052 ===== | ----- 232336 ===== | ----- 234388 ===== | ----- 158609 ===== |
| | | | | |
| 5. Net incoming resources are stated after charging | | | 2024 | 2023 |
| | | | £ | £ |
| Depreciation | | | 4145 | 5528 |
| Accountancy Fees | | | 1200 | 876 |
| | | | ===== | ===== |
| | | | | |
| 6. Staff costs | | | 2024 | 2023 |
| | | | £ | £ |
| Salaries and wages (including employers national insurance) | | | 204281 | 125545 |
| | | | ===== | ===== |

There were no employees with emoluments in excess of £60000 per annum.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

7. Tangible fixed assets

| | Sensory room £ | Fixtures and equipment £ | Total £ |
|-----------------------|----------------------|-----------------------------------|------------|
| Cost | | | |
| At 1 April 2023 | 5105 | 57381 | 62486 |
| Additions in the year | - | - | - |
| | ----- | ----- | ----- |
| At 31 August 2024 | 5105 | 57381 | 62486 |
| | ----- | ----- | ----- |
| Depreciation | | | |
| At 1 April 2023 | 5105 | 40806 | 45911 |
| Change in the year | - | 4145 | 4145 |
| | ----- | ----- | ----- |
| At 31 August 2024 | 5105 | 44951 | 50056 |
| | ----- | ----- | ----- |
| Net book value | | | |
| At 31 August 2024 | - | 12430 | 12430 |
| | ===== | ===== | ===== |
| At 31 March 2023 | - | 16575 | 16575 |
| | ===== | ===== | ===== |

8. Debtors and prepayments

| | Unrestricted funds £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|-------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Prepayments and other debtors | 1179 | - | 1179 | - |
| | ----- | ----- | ----- | ----- |
| | 1179 | - | 1179 | - |
| | ===== | ===== | ===== | ===== |

9. Creditors:- amounts falling due within one year

| | Unrestricted funds £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Deferred income | - | 40268 | 40268 | - |
| Other creditors and accruals | - | - | 3007 | 4150 |
| | ----- | ----- | ----- | ----- |
| | 3007 | 40268 | 43275 | 4150 |
| | ===== | ===== | ===== | ===== |

DEVIZES AND DISTRICT OPPORTUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

10. Analysis of net assets between funds

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---------------------------------|----------------------------|--------------------------|---------------------|
| Tangible fixed assets | 12430 | - | 12430 |
| Current assets | 201497 | - | 201497 |
| Current liabilities | (43275) | - | (43275) |
| | ----- | ----- | ----- |
| Net assets as at 31 August 2024 | 170652 | - | 170652 |
| | ===== | ===== | ===== |

11. Movements in funds

| | As at 01.04.23 £ | Incoming resources £ | Resources expended £ | As at 31.08.24 £ |
|-----------------------------|------------------------|----------------------------|----------------------------|------------------------|
| Restricted funds:- | | | | |
| SLA | - | 119071 | (119071) | - |
| Other grants | - | 61099 | (61099) | - |
| | ----- | ----- | ----- | ----- |
| Total restricted funds | - | 180170 | (180170) | - |
| Designated funds:- | | | | |
| Development fund | 40000 | - | (18000) | 22000 |
| Contingency fund | 145000 | - | - | 145000 |
| | ----- | ----- | ----- | ----- |
| Total designated funds | 185000 | - | (18000) | 167000 |
| Unrestricted funds:- | | | | |
| General funds | 3186 | 36684 | (36218) | 3652 |
| | ----- | ----- | ----- | ----- |
| Total funds | 188186 | 216854 | (234388) | 170652 |
| | ===== | ===== | ===== | ===== |

12. Directors remuneration and related party transactions

No directors received any remuneration during the year.

Company number: 02718442

Charity number: 1011774

DRAFT

**DEVIZES AND DISTRICT OPPORTUNITY CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024**

**The Alanbrookes Group Ltd
T/A JS Weeks & Co
Accountants
Devizes**

DEVIZES AND DISTRICT OPPORTUNITY CENTRE
FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

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DEVIZES AND DISTRICT OPPORTUNITY CENTRE
COMPANY INFORMATION
FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

| | |
|----------------------------------|---|
| Representatives/Directors | Graham Gaiger – Chair Carol Harrington Gary Bennett Mark Roberts James Toogood (from 1 March 2024) |
| Secretary | Sally King |
| Registered office | Belle Vue Road Devizes Wiltshire SN10 2AJ |
| Registration number | 02718442 England and Wales |
| Charity number | 1011774 |
| Independent Examiner | Mrs A M Cross FCCA The Alanbrookes Group Ltd T/A JS Weeks & Co 10 Market Place Devizes Wiltshire SN10 1HT |
| Main Bankers | Unity Trust Bank PO Box 7193 Planetary Road Willenhall WV1 9DG |

DEVIZES AND DISTRICT OPPORTUNITY CENTRE

TRUSTEES' REPORT

FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

The Trustees present their annual report and the financial statements for the period ended 31 August 2024.

1. Structure, Governance and Management

Devizes and District Opportunity Centre (the Opportunity Centre) is a limited company by guarantee and a charity registered in England with the Charity Commission.

Our governing document is our Memorandum and Articles of Association. In the event of the Opportunity Centre being wound up our liability as Trustees is limited to a sum not exceeding £1. As existing Trustees, we elect new Trustees in accordance with the Articles of Association. On appointment, all new Trustees receive a copy of the Memorandum and Articles of Association, an induction pack, which includes information on their role, disclosure and declaration of interests form and the Charity Commission booklet 'Essential Trustee'. Training is made available to all Trustees as required. As Trustees we meet as a board on a regular basis to set strategy and monitor performance. We delegate to the Operations Manager the task of day-to-day management of the Opportunity Centre, which she carries out to a high standard.

2. Objectives and Activities

The objects for which the Company is established are to advance the education of pre-school children and in particular children with special needs by:

- a) Providing safe stimulating and satisfying group play in which parents take part when appropriate and
- b) Encouraging other charitable activities through which parents may help the children.

3. Trustees' Responsibilities In Relation To The Financial Statements

The purpose of this statement is to distinguish our responsibilities in relation to financial statements and accounting records from those of the independent examiner as stated in their report.

Charity and company law require us as Trustees to prepare financial statements for each financial period, which give a true and fair view of the state of affairs and of the incoming resources and application of resources of the company for that period. In preparing those financial statements we are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charity Commission's statement of Recommended Practice (SORP)
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on a going concern basis, unless it is inappropriate to assume that the company will continue to operate.

As Trustees we are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and also for ensuring that the financial statements comply with relevant legislation. We are responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE**TRUSTEES' REPORT****FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024****4. Achievements and Performance**

This period has been particularly challenging and we have seen a lot of changes as we move forward with a new Service Level Agreement contract with Wiltshire Council. The Contract was due to commence April 24 however, following a lot of discussion between the four District Specialist Centres and Wiltshire Council it was decided to delay the Tender process and commence the new contract in September 2024.

Due to this extension in the Tender process we also extended our financial period to coincide with the start of the new contract so the accounts for this period run from April 2023 until August 2024.

The Tender process for the new Service Level Agreement with Wiltshire Council commenced in December 2023 and was an arduous process for which I would like to thank Debbie (Manager) and Amanda (deputy manager) for pulling together all the necessary information. As predicted, there were no other competitors for the Contract as it relies on fundraising to remain financially viable. In May 24 we were awarded the new Contract which is for another 5 years. There is an increase in funding for the Contract but with the increase in cost of living, national living wage etc it still does not cover all the costs. The Charity will still need to continue to fundraise additional income to remain viable.

The new Contract has also seen some changes to how the Service works in partnership with Wiltshire Council as they are indicating a need to have more insight into our services in order to plan for SEN services across the County in the future. Time will tell as the Contract commences as to how this partnership will develop.

This period has been consistently busy with a continued number of children needing our support, our preschool sessions have been full every term and we have had to operate a waiting list. Our assessment sessions have proved really successful in ensuring the most neediest of children receive the level of support necessary in order for them to reach their full potential.

We received a total number of 70 referrals to the service during this financial period and continues to remain high. Our outreach service has also seen a big increase in demand especially for children who are unable to attend the Centre for support for various reasons. This has proved a popular and well needed support service to mainstream settings and we have been proud of what we have achieved this year.

Within the new contract however, Wiltshire wish us to solely focus on only those children who attend the setting for outreach support. As a Charity we feel this is a much needed and valuable resource and will continue to support all mainstream settings through our own fundraising efforts and will run alongside our Service Level Agreement requirements.

During the period, 9 children made significant progress and were able to be discharged from our service back to mainstream nursery, we also said goodbye to 12 children who left as they were due to start primary education in July 2023. We also said goodbye to 14 children who started primary education in July 2024. 36 children were seen via our assessment sessions who either then progressed onto our preschool or were discharged back to their mainstream setting.

All of the children starting school were awarded Education Health Care Plans which were at the level of support necessary to help them reach their full potential. However, with limited spaces in Specialist schools we currently have 3 children who are waiting to start their primary education in January 2025 once a new classroom is opened at Silverwood Rowde School.

The opening of Silverwood at Rowde has made a positive impact upon children in the Devizes area.

Previously they had to travel to either Chippenham or Trowbridge to access specialist school provision which often led to a long day for them. With the opening of Silverwood Rowde, they are now able to access a local school and build links within their local community.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE

TRUSTEES' REPORT

FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

Quality Assurance and Statutory Obligations

The Centre continues to be generously supported financially and practically by the Committee members, staff team, parents and local community. We strive to ensure we provide and deliver the highest quality of care and support through an ongoing cycle of reflective practice and self evaluation. We hold regular team meetings where we discuss our practice and reflect on how we can improve further the experiences our children have. We have held training updates regularly to keep abreast of new and different ways we can support our children to learn and develop. We ensure the family are involved in their child's learning and staff will gain information on how best to support the child, what they like, dislike as well as other important details. This starts with the stay and play assessment sessions and continues until the child eventually leaves our care.

As an Early Years provider registered with Ofsted, we are legally obliged to meet the requirements of the Statutory Framework of the Early Years Foundation Stage. We are currently rated as an Outstanding provider which we achieved in 2022 and we continue to reflect upon our practices and services to ensure that we continue to provide the highest level of service possible.

As part of our Service Level Agreement we regularly meet with Wiltshire Council every quarter to feedback on the service provided as well as provide important data with which they can plan future SEN services in education and other areas.

We regularly review our services through consultations with parents and professionals to ensure we are meeting the needs of the local community, health and education service. This process also ensures that parents and professionals have some input into how the service is run and enables them to have a sense of belonging.

Staffing and Partnerships

Throughout this financial period we have sadly lost some much loved and valued staff members as they have reached retirement. Recruitment within the Early Years Sector has proven exceptionally challenging for the past couple of years and finding experienced early years practitioners has been difficult. I would like to take this opportunity to thank those who have retired from the Centre, Bev Brimble, Alison Adams and Christine Mudd who have provided outstanding support and service to children within our care for many years and wish them well in their retirement. I would also like to take this opportunity to extend our huge thanks to the whole staff team who consistently go above and beyond to support children within our care. Their passion and commitment for making a difference to children and families is well recognized by myself and the Committee.

As of August 24 we employed 1 x manager, 1 x deputy manager, 1 x outreach/special needs practitioner, 1 x admin assistant, 4 x special needs practitioners. Due to the continued demand upon our services we will need to complete another round of recruitment with an aim to recruiting an additional two members of staff. Our cleaning is now undertaken by a cleaning company as recruiting for this role proved challenging.

Our outreach service has allowed us to build confidence within mainstream settings on how to work and support children with SEN. More and more settings are requesting support as there has been a general increase in SEN across early years. Practitioners report that they value this service as we have a real understanding of the challenges they face in mainstream settings. It is not always easy to provide the highest level of support needed in mainstreams due to constraints around funding and staff availability.

We have invested in training opportunities for staff to ensure they remain confident and knowledgeable in the role. Training such as Core Communication Boards, managing emotional well being in early years, Safeguarding/child protection, epilepsy and seizure management, respiratory training, Five to Thrive and behaviour management. All staff also have access to additional training through the Early Years Alliance who provide online courses for a variety of topics relating to Early years.

We have built strong close working relationships with our Community health partners, Early years education professionals, Social Care and Wiltshire Council. We are supported regularly by the Speech and language

DEVIZES AND DISTRICT OPPORTUNITY CENTRE**TRUSTEES' REPORT****FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024**

therapist who has also provided training for the staff team when needed. We strongly value this partnership as it is the main crux of our work with children and we see how much of a difference it makes to them.

We are also privileged to have the community paediatricians and the Wiltshire autism assessment team hold clinics within the Centre every couple of months for the children who attend our Centre. This ensures that they are seen within an environment that is less clinical and that they also do not have to wait longer than necessary due to high waiting lists within the community.

Parents as always, are a key part of our partnership working and we pride ourselves on the strong relationships that the staff build with parents. We ensure parents can access additional support from other agencies such as the Children's Centre, Portage, Wiltshire Parent Carer Council and Wiltshire Council. Some of our parents have fundraised for us as they find out more about the work we do and this is a valuable source of income for us. I would like to take this opportunity to say a huge thank you to those parents who have participated as it has helped us keep our services going.

Safeguarding

Safeguarding forms an important part of our service which we take very seriously. All staff receive annual safeguarding and child protection training to ensure children remain safe from the risk of harm. The manager is the designated safeguarding lead and the deputy safeguarding lead is Amanda Crookes. They are both trained to Level 3 in safeguarding and work closely with Wiltshire Children's Services to ensure children are kept safe from harm. We have a fully embedded Safeguarding policy which is reviewed annually and safeguarding is a standard agenda item at staff and committee meetings. We also have a Safeguarding lead on the Committee who is Sally King. This ensures that parents, professionals and staff have someone they can go to when they have concerns about a child or adult.

Training

As part of our contractual requirements we undertake regular training updates to ensure the staff remain highly qualified and able to fully support children with complex medical needs. Training which has been undertaken this year include:

Core Grid sheets
Safeguarding training
The Curiosity Approach
Birth to five framework

Funding

Without the support of local organisations we simply would not be able to keep our doors open. We are forever grateful for all those who spend their time fundraising or hosting events to raise valuable funds for the Centre. We are also grateful to those local organisations who provide services to the Centre either free of charge or at a reduced price. These acts of kindness really do make a difference to what we can then offer the children during their time with us.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE**TRUSTEES' REPORT****FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024****5. Financial Result and Reserves**

The statement of financial activities on page 8 shows the incoming resources and the application of those resources for the Opportunity Centre.

The charity has decided that they should hold adequate reserves to cover 6 months of the annual budgeted operating costs in the form of a contingency reserve. Within this reserve is a provision towards the expected increased costs due to the extension of service delivery that will not be met by an enhancement in income for the charity. The charity also has a Development Fund. The fund was set up to finance future improvements to the onsite facilities to include additional storage and resources.

6. Investment Policy

As there is a relatively low level of funds available for investment, we consider bank deposits provide a satisfactory return. In the year to 31 March 2021 these have been short term deposits with our main banker and other UK regulated banks.

7. Risk Management

As Trustees we review the major risks that the Opportunity Centre faces on a regular basis and carry out periodic reviews of the controls over key financial systems. We also consider other financial, operational and business risks faced by the Opportunity Centre, especially the maintenance of adequate reserves and have ensured that insurance cover has been reviewed and updated. As Trustees we confirm that systems have been established to mitigate, as far as possible, any significant risks.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE

TRUSTEES' REPORT

FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

8. Future Plans

With the new Contract in place and some changes to how we operate as a district specialist Centre it will be an interesting step forward into the future. We are determined as a Charity to ensure our charitable ethos is maintained and we reach as many children with additional needs as possible within the East of Wiltshire. We are looking forward to working with our outside partners to ensure the highest quality of service is provided and that early intervention is achieved in order to make the biggest impact.

The rising cost of living that is facing businesses is also having a huge impact on the Centre alongside the rise in wages so fundraising is going to play an even bigger role in our financial success. We are all so proud of each individual child who passes through the Centre and we will continue to ensure that we offer the highest quality of care, learning and opportunity to stand them in good stead for their future.

9. Public Benefit

As Trustees we have kept in mind the Charity Commission's guidance on public benefit. The focus of our charitable activities during the year is set out above in our statements on "Objectives and Activities" and "Achievements and Performance" and these explain how as a charity we have delivered public benefit.

10. Independent Examiners

The Alanbrookes Group Ltd T/A JS Weeks & Co have indicated their willingness to continue and will be proposed for reappointment.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

.....
 For and on behalf of the Trustees
 Graham Gaiger
 Director

31 January 2025

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
DEVIZES AND DISTRICT OPPORTUNITY CENTRE**

I report on the accounts of the company for the period 1 April 2023 to 31 August 2024, which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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.

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 ;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act ; and
- 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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any 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 statement below.

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 in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have 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.

.....

Mrs A M Cross FCCA
The Alanbrookes Group Ltd
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31 January 2025

DEVIZES AND DISTRICT OPPORTUNITY CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ | Total Funds 2023 £ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Incoming resources | | | | | |
| Incoming resources from | | | | | |
| General funds:- | | | | | |
| <i>Voluntary income:-</i> | | | | | |
| Donations | 3 | 29171 | - | 29171 | 21200 |
| <i>Activities for generating funds:-</i> | | | | | |
| Investment income | 3 | 5740 | - | 5740 | 1407 |
| Fundraising | 3 | 1773 | - | 1773 | 1531 |
| Incoming resources from | | | | | |
| charitable activities:- | | | | | |
| Grants | 3 | - | 180170 | 180170 | 140355 |
| | | ----- | ----- | ----- | ----- |
| Total incoming resources | | 36684 | 180170 | 216854 | 164493 |
| | | ===== | ===== | ===== | ===== |
| Resources expended | | | | | |
| Charitable activities | 4 | 52166 | 180170 | 232336 | 157205 |
| Governance costs | 4 | 2052 | - | 2052 | 1404 |
| | | ----- | ----- | ----- | ----- |
| Total resources expended | | 54218 | 180170 | 234388 | 158609 |
| | | ----- | ----- | ----- | ----- |
| Net movement in funds | | (17534) | - | (17534) | 5884 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 188186 | - | 188186 | 182302 |
| | | ----- | ----- | ----- | ----- |
| Total funds carried forward | | 170652 | - | 170652 | 188186 |
| | | ===== | ===== | ===== | ===== |

The notes on pages 12 to 18 form an integral part of the financial statements.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE

BALANCE SHEET

AS AT 31 AUGUST 2024

| | Notes | £ | 2024 £ | 2023 £ |
|--|-------|---------|-----------|-----------|
| Fixed assets | 7 | | 12430 | 16575 |
| Current assets | | | | |
| Debtors and prepayments | 8 | 1179 | | - |
| Cash at bank and in hand | | 200318 | | 175761 |
| | | ----- | | ----- |
| | | 201497 | | 175761 |
| Creditors: Amounts falling due within one year | 9 | (43275) | | (4150) |
| | | ----- | | ----- |
| | | | 158222 | 171611 |
| | | | ----- | ----- |
| Net assets | 10 | | 170652 | 188186 |
| | | | ===== | ===== |
| Capital and reserves | | | | |
| General fund | | | 3652 | 3186 |
| Designated funds:- | | | | |
| General fund contingency reserve | | | 145000 | 145000 |
| Development fund | | | 22000 | 40000 |
| | | | ----- | ----- |
| | | | 170652 | 188186 |
| | | | ===== | ===== |

DEVIZES AND DISTRICT OPPORTUNITY CENTRE
BALANCE SHEET
FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

.....continued

The directors' statement, as required by the Companies Act 2006, is shown on the following page.

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102 section 1A.

The company is entitled to exemption under section 477 of the Companies Act 2006 from the requirement to have its accounts for the financial period ended 31 August 2024 audited.

No notice has been deposited under section 476 of that Act requiring the accounts of the company for that financial year to be audited.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for that year in accordance with the requirements of sections 394 and 395 of that Act, and which otherwise comply with the requirements of that Act relating to accounts, so far as these are applicable to the company.

The financial statement on pages 9 to 18 were approved by the Trustees, and authorised for issue on 31 January 2025 and signed on their behalf by:-

.....

Graham Gaiger
Director
Devizes and District Opportunity Centre
Company Number: 02718442 England and Wales
Charity Number: 1011774

The notes on pages 12 to 18 form an integral part of the financial statements.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

1. Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal 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.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Devizes and District Opportunity Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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 the income receivable can be measured reliably.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE**NOTES TO THE FINANCIAL STATEMENTS****FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024*****Donations***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the 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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including accountancy, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE**NOTES TO THE FINANCIAL STATEMENTS****FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024****Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other 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.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Financial instruments***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

| 3. Income resources | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2024 £ | Total Funds 2023 £ |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Voluntary Income | | | | |
| Donations – General | 29171 | - | 29171 | 21200 |
| | ----- | ----- | ----- | ----- |
| | 29171 | - | 29171 | 21200 |
| | ----- | ----- | ----- | ----- |
| Activities for Generating Funds | | | | |
| Fund Raising | 1773 | - | 1773 | 1531 |
| Investment Income:- | | | | |
| Deposit Interest | 5740 | - | 5740 | 1407 |
| | ----- | ----- | ----- | ----- |
| | 7513 | - | 7513 | 2938 |
| | ----- | ----- | ----- | ----- |
| Incoming Resources from Charitable Activities | | | | |
| Service Level Contract Agreement | - | 119071 | 119071 | 78725 |
| Free Entitlement | - | 56932 | 56932 | 40130 |
| | ----- | ----- | ----- | ----- |
| | - | 176003 | 176003 | 118855 |
| | ----- | ----- | ----- | ----- |
| Other Grants:- | | | | |
| Children in Need | - | 4167 | 4167 | 20500 |
| Charities Trust | - | - | - | 1000 |
| | ----- | ----- | ----- | ----- |
| | - | 4167 | 4167 | 21500 |
| | ----- | ----- | ----- | ----- |
| Total Incoming Resources | 36684 | 180170 | 216854 | 164493 |
| | ===== | ===== | ===== | ===== |

DEVIZES AND DISTRICT OPPORTUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

| 4. Total resources expended | Governance 2024 £ | General Fund 2024 £ | Total Funds 2024 £ | Total Funds 2023 £ |
|---|-------------------------|------------------------------|-----------------------------|-----------------------------|
| Costs Directly Allocated to Activities | | | | |
| Salaries and Expenses | - | 173639 | 173639 | 106713 |
| Playroom Resources and Materials | - | 5369 | 5369 | 3983 |
| Transport | - | 556 | 556 | 298 |
| Training Course Fees | - | 407 | 407 | 2841 |
| Fundraising Expenses | - | 400 | 400 | 470 |
| Support Cost Allocated to Activities | | | | |
| Salaries and Expenses | - | 30642 | 30642 | 18832 |
| Light, Heat and Water | - | 5655 | 5655 | 3017 |
| Postage, Stationery, Consortium and Sundry Expenses | - | 2079 | 2079 | 1172 |
| Telephone and IT Expenses | - | 4367 | 4367 | 3611 |
| Property and Equipment Maintenance | - | 2612 | 2612 | 7133 |
| Legal Fees | - | 994 | 994 | - |
| Insurance | - | 2254 | 2254 | 1465 |
| Staff Uniforms | - | 445 | 445 | 377 |
| Outreach/Tidworth Expenditure | - | 128 | 128 | 93 |
| Accountancy and Payroll Fees | 2052 | - | 2052 | 1404 |
| Early Years Alliance | - | (1499) | (1499) | 1499 |
| Bank Charges | - | 143 | 143 | 173 |
| Depreciation | - | 4145 | 4145 | 5528 |
| Total Resources Expended | ----- 2052 ===== | ----- 232336 ===== | ----- 234388 ===== | ----- 158609 ===== |
| | | | | |
| 5. Net incoming resources are stated after charging | | | 2024 £ | 2023 £ |
| Depreciation | | | 4145 | 5528 |
| Accountancy Fees | | | 1200 | 876 |
| | | | ===== | ===== |
| | | | | |
| 6. Staff costs | | | 2024 £ | 2023 £ |
| Salaries and wages (including employers national insurance) | | | 204281 | 125545 |
| | | | ===== | ===== |

There were no employees with emoluments in excess of £60000 per annum.

DEVIZES AND DISTRICT OPPORTUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

7. Tangible fixed assets

| | Sensory room £ | Fixtures and equipment £ | Total £ |
|-----------------------|----------------------|-----------------------------------|------------|
| Cost | | | |
| At 1 April 2023 | 5105 | 57381 | 62486 |
| Additions in the year | - | - | - |
| | ----- | ----- | ----- |
| At 31 August 2024 | 5105 | 57381 | 62486 |
| | ----- | ----- | ----- |
| Depreciation | | | |
| At 1 April 2023 | 5105 | 40806 | 45911 |
| Change in the year | - | 4145 | 4145 |
| | ----- | ----- | ----- |
| At 31 August 2024 | 5105 | 44951 | 50056 |
| | ----- | ----- | ----- |
| Net book value | | | |
| At 31 August 2024 | - | 12430 | 12430 |
| | ===== | ===== | ===== |
| At 31 March 2023 | - | 16575 | 16575 |
| | ===== | ===== | ===== |

8. Debtors and prepayments

| | Unrestricted funds £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|-------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Prepayments and other debtors | 1179 | - | 1179 | - |
| | ----- | ----- | ----- | ----- |
| | 1179 | - | 1179 | - |
| | ===== | ===== | ===== | ===== |

9. Creditors:- amounts falling due within one year

| | Unrestricted funds £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Deferred income | - | 40268 | 40268 | - |
| Other creditors and accruals | - | - | 3007 | 4150 |
| | ----- | ----- | ----- | ----- |
| | 3007 | 40268 | 43275 | 4150 |
| | ===== | ===== | ===== | ===== |

DEVIZES AND DISTRICT OPPORTUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 1 APRIL 2023 TO 31 AUGUST 2024

10. Analysis of net assets between funds

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---------------------------------|----------------------------|--------------------------|---------------------|
| Tangible fixed assets | 12430 | | 12430 |
| Current assets | 201497 | - | 201497 |
| Current liabilities | (43275) | - | (43275) |
| | ----- | ----- | ----- |
| Net assets as at 31 August 2024 | 170652 | - | 170652 |
| | ===== | ===== | ===== |

11. Movements in funds

| | As at 01.04.23 £ | Incoming resources £ | Resources expended £ | As at 31.08.24 £ |
|-----------------------------|------------------------|----------------------------|----------------------------|------------------------|
| Restricted funds:- | | | | |
| SLA | - | 119071 | (119071) | - |
| Other grants | - | 61099 | (61099) | - |
| | ----- | ----- | ----- | ----- |
| Total restricted funds | - | 180170 | (180170) | - |
| Designated funds:- | | | | |
| Development fund | 40000 | - | (18000) | 22000 |
| Contingency fund | 145000 | - | - | 145000 |
| | ----- | ----- | ----- | ----- |
| Total designated funds | 185000 | - | (18000) | 167000 |
| Unrestricted funds:- | | | | |
| General funds | 3186 | 36684 | (36218) | 3652 |
| | ----- | ----- | ----- | ----- |
| Total funds | 188186 | 216854 | (234388) | 170652 |
| | ===== | ===== | ===== | ===== |

12. Directors remuneration and related party transactions

No directors received any remuneration during the year.