

Registered number: 02753567
Charity number: 1015731

THE JOHN MCNEILL OPPORTUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

THE JOHN MCNEILL OPPORTUNITY CENTRE
(A company limited by guarantee)

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THE JOHN MCNEILL OPPORTUNITY CENTRE
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees

Fiona Osmond
Karen Robinson (appointed 13 November 2020)
Gillian Silman
Hannah McKie, Secretary
Michael Milne
Carolyn Port (appointed 10 June 2021)

Company registered number

02753567

Charity registered number

1015731

Registered office

Odstock Road, Salisbury, Wiltshire, SP2 8BG

Company secretary

Hannah McKie

Independent auditors

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU

Bankers

The Co-operative Bank PLC, 1 Balloon Street, Manchester, M60 4EP

THE JOHN MCNEILL OPPORTUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their Annual Report together with the financial statements of the company for the 1 April 2020 to 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the Company comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The principal objectives of the charity are to provide specialist therapy, education and interventions for children under the age of 5 with special needs and disabilities and to provide support and information to parents and carers. At an Ofsted inspection in February 2016 the centre was classed as Outstanding in all areas. The Bristol Standards Quality Assurance Scheme, which has been followed for seven years, shows that the provision continues at a high standard.

Achievements and performance

a. REVIEW OF ACTIVITIES

The Trust had an excess of funds for the year of £39,555 (2020: deficiency of £5,347) after including depreciation on fixed assets of £5,386 (2020: £5,496).

Total income, including Grants and Fund Raising was £259,394 (2020: £218,325). As part of the 6 year Service Contract with Wiltshire Council, the Trust has received income of £84,769 (2020: £84,769). The Trust provided fundraising events which raised £3,785 (2020: £18,137). Nursery funding from the local authority, funded by central government, was £84,957 (2020: £69,567).

The resources expended decreased to £219,839 (2020: £223,672). This reflects a small decrease in costs, and includes wages and salaries of £178,566 (2020: £180,268), a decrease of £1,702 (2020: £13,736 increase).

The available funds to spend at the year end were £121,738 (2020: £80,906), and are reflected in the balance sheet as debtors and cash at bank and in hand less creditors.

In the year 2020/2021 The Trust applied for and received grants from the following organisations:

Lottery Community Fund
Children in Need
Local Giving - Magic Little Fund

THE JOHN MCNEILL OPPORTUNITY CENTRE
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

Financial review

a. PRINCIPAL RISKS AND UNCERTAINTIES

The Company is performing satisfactorily from a financial perspective, however we remain reliant upon grants, sponsorship, donations and fundraising.

Structure, governance and management

a. CONSTITUTION

The Company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 06/10/1992. This determined the objects and powers of the Company, and the Company is governed under its Articles of Association. In the event of the Company being wound up, members are required to contribute an amount not exceeding £1.

The Company is a registered charity number 1015731.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The Company may vary the number of members by way of ordinary resolution and may also determine in what rotation members are required to retire from office. When the requirement to appoint a new director arises, the remaining directors undertake a suitable selection and appointment process to ensure that the broad skill mix provided by the directors is maintained. New directors undergo an appropriate induction which involves awareness of their responsibilities as trustee directors, the governing document and the company's approach to its activities.

c. RISK MANAGEMENT

The Trustees have assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

d. ASSETS

The Trustees confirm all assets are owned by the charity.

THE JOHN MCNEILL OPPORTUNITY CENTRE
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

Plans for future periods

a. FUTURE DEVELOPMENTS

The Trust continues to extend its work to include Inreach, Outreach and assessment sessions for other settings. We also encourage parents to look at joint placements between their local provisions and the Trust. There is more planned for 2021/22 to consolidate the areas that the Trust has been working on, which will enhance the service that is provided to families and those who provide financial support.

This report was approved by the Trustees, on 13/08/21 and signed on their behalf by:


.....
Hannah McKie
Secretary

THE JOHN MCNEILL OPPORTUNITY CENTRE
(A company limited by guarantee)

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees (who are also directors of The John McNeill Opportunity Centre for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE JOHN MCNEILL OPPORTUNITY CENTRE
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JOHN MCNEILL OPPORTUNITY CENTRE

OPINION

We have audited the financial statements of The John McNeill Opportunity Centre (the 'charitable company') for the year ended 31 March 2021 set out on pages 9 to 20. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

THE JOHN MCNEILL OPPORTUNITY CENTRE
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JOHN MCNEILL OPPORTUNITY CENTRE

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

THE JOHN MCNEILL OPPORTUNITY CENTRE
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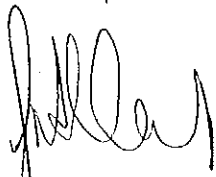
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE JOHN MCNEILL OPPORTUNITY CENTRE

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.



S M Allenby FCA (Senior Statutory Auditor)

for and on behalf of

Clifford Fry & Co LLP

Chartered Accountants and Statutory Auditor

St Mary's House
Netherhampton
Salisbury
Wiltshire
SP2 8PU

Date: 21/09/21

THE JOHN MCNEILL OPPORTUNITY CENTRE
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Donations	2	52,190	17,957	70,147	29,782
Other income	3	185,294	-	185,294	170,164
Fundraising	4	3,785	-	3,785	18,137
Investments	5	168	-	168	242
TOTAL INCOME		<u>241,437</u>	<u>17,957</u>	<u>259,394</u>	<u>218,325</u>
EXPENDITURE ON:					
Fundraising expenses		994	-	994	5,895
Charity running costs	6	202,762	16,083	218,845	217,777
TOTAL EXPENDITURE	7	<u>203,756</u>	<u>16,083</u>	<u>219,839</u>	<u>223,672</u>
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		37,681	1,874	39,555	(5,347)
NET MOVEMENT IN FUNDS		37,681	1,874	39,555	(5,347)
RECONCILIATION OF FUNDS:					
Total funds brought forward		117,783	18,548	136,331	141,678
TOTAL FUNDS CARRIED FORWARD		<u>155,464</u>	<u>20,422</u>	<u>175,886</u>	<u>136,331</u>

The notes on pages 11 to 20 form part of these financial statements.

THE JOHN MCNEILL OPPORTUNITY CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: 02753567

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	9		54,148		55,425
CURRENT ASSETS					
Debtors	10	6		-	
Cash at bank and in hand		122,917		82,049	
		<u>122,923</u>		<u>82,049</u>	
CREDITORS: amounts falling due within one year	11	(1,185)		(1,143)	
NET CURRENT ASSETS			121,738		80,906
NET ASSETS			175,886		136,331
CHARITY FUNDS					
Restricted funds	12		20,422		18,548
Unrestricted funds	12		155,464		117,783
TOTAL FUNDS			175,886		136,331

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 22/7/21 and signed on their behalf, by:



.....
Michael Milne

Trustee

The notes on pages 11 to 20 form part of these financial statements.

THE JOHN MCNEILL OPPORTUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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.

The John McNeill 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.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The John McNeill Opportunity Centre is a company limited by guarantee. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

THE JOHN MCNEILL OPPORTUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	-	25% Reducing balance
Fixtures and fittings and equipment	-	20% Reducing balance
Building improvements	-	2% Reducing balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

THE JOHN MCNEILL OPPORTUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (continued)

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	13,044	-	13,044	20,325
Grants	-	17,957	17,957	9,457
Government grants	39,146	-	39,146	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total donations	52,190	17,957	70,147	29,782
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total 2020	20,325	9,457	29,782	

THE JOHN MCNEILL OPPORTUNITY CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. OTHER INCOMING RESOURCES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Nursery funding	84,957	84,957	69,567
5 Year Service Contract	84,769	84,769	84,769
Parental contributions	1,324	1,324	5,696
Makaton income	-	-	265
Sale of clothing	99	99	42
Disability Access funding	14,145	14,145	9,825
	<u>185,294</u>	<u>185,294</u>	<u>170,164</u>
Total 2020	<u>170,164</u>	<u>170,164</u>	

4. FUNDRAISING INCOME

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising	3,785	3,785	18,137
	<u>18,137</u>	<u>18,137</u>	
Total 2020	<u>18,137</u>	<u>18,137</u>	

5. INVESTMENT INCOME

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income - bank interest	168	168	242
	<u>242</u>	<u>242</u>	
Total 2020	<u>242</u>	<u>242</u>	

THE JOHN MCNEILL OPPORTUNITY CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. CHARITABLE RUNNING COSTS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Accountancy costs	937	-	937	895
Nursery costs	1,450	-	1,450	2,081
Staff training	608	-	608	1,655
Repairs and maintenance	8,453	-	8,453	5,390
Depreciation	2,234	3,152	5,386	5,496
Wages and salaries	175,550	3,835	179,385	180,268
Computer costs	1,921	-	1,921	1,148
Equipment Hire	-	-	-	1,425
General (incl.clothing and SENCO costs)	635	9,096	9,731	6,954
Printing, postage and stationery	2,858	-	2,858	4,088
Telephone	1,222	-	1,222	1,199
Motor expenses	2,498	-	2,498	2,988
Insurance	1,789	-	1,789	1,773
Rent, rates and service charge	378	-	378	410
Light and heat	2,229	-	2,229	2,007
	<u>202,762</u>	<u>16,083</u>	<u>218,845</u>	<u>217,777</u>

7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Other costs 2021 £	Total 2021 £	Total 2020 £
Expenditure on raising voluntary income	994	994	5,895
	<u>994</u>	<u>994</u>	<u>5,895</u>
Charity running expenses	218,845	218,845	217,777
	<u>219,839</u>	<u>219,839</u>	<u>223,672</u>
Total 2020	<u>223,672</u>	<u>223,672</u>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	5,386	5,496
Auditors' remuneration - audit	937	895
	5,386	5,496

Trustees received remuneration amounting to £Nil in the current year (2020 - £Nil).
During the year, no Trustees received any benefits in kind (2020 - £Nil).
During the year, no Trustees received any reimbursement of expenses (2020 - £Nil).

9. TANGIBLE FIXED ASSETS

	Motor vehicles £	Fixtures, fittings and equipment £	Building improve- ments £	Total £
Cost				
At 1 April 2020	14,337	62,015	53,820	130,172
Additions	-	4,109	-	4,109
	14,337	66,124	53,820	134,281
At 31 March 2021				
Depreciation				
At 1 April 2020	6,271	54,577	13,899	74,747
Charge for the year	2,016	2,566	804	5,386
	8,287	57,143	14,703	80,133
At 31 March 2021				
Net book value				
At 31 March 2021	6,050	8,981	39,117	54,148
At 31 March 2020	8,066	7,438	39,921	55,425

10. DEBTORS

	2021	2020
	£	£
Other debtors	6	-
	6	-

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	261
Accruals and deferred income	1,185	882
	<u>1,185</u>	<u>1,143</u>

THE JOHN MCNEILL OPPORTUNITY CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds - all funds	81,576	208,868	(189,876)	17,215	117,783
Other General funds	36,207	32,569	(13,880)	(17,215)	37,681
	<u>117,783</u>	<u>241,437</u>	<u>(203,756)</u>	<u>-</u>	<u>155,464</u>
Restricted funds					
Restricted Funds - all funds	60,102	9,457	(33,796)	(17,215)	18,548
Other Restricted funds	(41,554)	8,500	17,713	17,215	1,874
	<u>18,548</u>	<u>17,957</u>	<u>(16,083)</u>	<u>-</u>	<u>20,422</u>
Total of funds	<u>136,331</u>	<u>259,394</u>	<u>(219,839)</u>	<u>-</u>	<u>175,886</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2020 £
General funds					
General Fund	81,576	208,868	(189,876)	17,215	117,783
Restricted funds					
Restricted Fund	60,102	9,457	(33,796)	(17,215)	18,548
Total of funds	<u>141,678</u>	<u>218,325</u>	<u>(223,672)</u>	<u>-</u>	<u>136,331</u>

THE JOHN MCNEILL OPPORTUNITY CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	117,783	241,437	(203,756)	155,464
Restricted funds	18,548	17,957	(16,083)	20,422
	<u>136,331</u>	<u>259,394</u>	<u>(219,839)</u>	<u>175,886</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2020 £
General funds	81,576	208,868	(189,876)	17,215	117,783
Restricted funds	60,102	9,457	(33,796)	(17,215)	18,548
	<u>141,678</u>	<u>218,325</u>	<u>(223,672)</u>	<u>-</u>	<u>136,331</u>

THE JOHN MCNEILL OPPORTUNITY CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	54,148	-	54,148
Current assets	122,923	-	122,923
Creditors due within one year	(1,185)	-	(1,185)
Movement between funds	(20,422)	20,422	-
	<u>155,464</u>	<u>20,422</u>	<u>175,886</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	45,256	10,169	55,425
Current assets	73,666	8,383	82,049
Creditors due within one year	(1,143)	(4)	(1,143)
	<u>117,779</u>	<u>18,548</u>	<u>136,331</u>

14. RELATED PARTY TRANSACTIONS

No related party transactions took place in the period of account, other than certain Trustees' remuneration already disclosed in Note 8.

15. CONTROLLING PARTY

There is no overall controlling interest.