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ICPA  
Penbryn House, 5 Hilltop Business Park  
Devizes Road  
Salisbury  
Wiltshire  
SP3 4UF



**THE JOHN MCNEILL OPPORTUNITY CENTRE  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**The John McNeill Opportunity Centre  
Reference and Administrative Details of the Company, its Trustees and Advisers  
For The Year Ended 31 March 2023**

<b>Trustees</b>	<p>Mrs Hannah McKie, Secretary</p> <p>Mrs Angela Bryant (appointed 2 May 2022)</p> <p>Mr Michael Milne</p> <p>Mrs Fiona Osmond</p> <p>Mrs Carolyn Port</p> <p>Mrs Gillian Silman (resigned 6 May 2022)</p> <p>Mrs Karen Robinson (resigned 6 May 2022)</p>
<b>Company number</b>	02753567
<b>Charity number</b>	1015731
<b>Registered office</b>	<p>The John McNeill Centre</p> <p>Odstock Road</p> <p>Salisbury</p> <p>Wilts</p> <p>SP2 8BG</p>
<b>Company secretary</b>	Mrs Hannah McKie
<b>Independent auditors</b>	<p>Key Accounting Services (Salisbury) Ltd</p> <p>ICPA</p> <p>Penbryn House, 5 Hilltop Business Park</p> <p>Devizes Road</p> <p>Salisbury</p> <p>Wiltshire</p> <p>SP3 4UF</p>
<b>Bankers</b>	<p>The Co-operative Bank PLC</p> <p>1 Balloon Street</p> <p>Manchester</p> <p>M60 4EP</p>

The Trustees present their Annual Report together with the financial statements of the Company for the period 1 April 2022 to 31 March 2023. 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 requires 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 May 2022 the centre was classed as Outstanding in all areas. The Bristol Standards Quality Assurance Scheme, which has been followed for eight years, shows that the provision continues at a high standard.

## Achievements and performance

### a. REVIEW OF ACTIVITIES

The Trust had a surplus of funds for the year of £5,804 (2022: deficiency of £23,339) after including depreciation on fixed assets of £3,531 (2022: £4,093). This surplus arises from an increase in grants received compared to the previous year.

Total income, including Grants and Fundraising was £246,319 (2022: £208,230). As part of the 6 year Service Contract with Wiltshire Council, the Trust has received income of £84,769 (2022: £84,769). The Trust provided fundraising events which raised £14,654 (2022: £9,985). Nursery funding from the local authority, funded by central government, was £84,620 (2022: £76,773).

The resources expended increased to £240,593 (2022: £231,569). This reflects a small increase in costs, and includes wages and salaries of £176,010 (2022: £172,690), an increase of £3,320 (2022: -£6,695).

The available funds to spend at the year end were £109,687 (2022: £104,242), and are reflected in the balance sheet as debtors and cash at bank and in hand less creditors.

In the year 2022/2023 the Trust applied for and received grants of £9,457 from Children in Need, £1,000 from The Co-operative, £1,000 from Marks & Spencer, and a further £500 from Children in Need.

**Financial review**

**a. PRINCIPAL RISKS AND UNCERTAINTIES**

The Company is performing satisfactorily from a financial perspective, however remains 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 of 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.

**Plans for future periods**

**a. FUTURE DEVELOPMENTS**

The Trust continues to extend its work to include Inreach, Outreach and assessment sessions for other settings. The Trust also encourages parents to look at joint placements between their local provisions and the Trust. There is more planned for 2023/24 to provide financial support.

This report was approved by the Trustees on 14th November 2023 and signed on their behalf by:

Mrs Hannah Mckie  
Secretary



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 the 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.

## OPINION

We have audited the financial statements of The John McNeill Opportunity Centre (the 'charitable company') for the year ended 31 March 2023 set out on pages 7 to 16. The financial reporting framework that has been applied in their preparation is applicable law 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 2023 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 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.

## 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 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' exceptions 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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

D W Netton ICPA

for and on behalf of

**Key Accounting Services (Salisbury) Ltd**

Penbryn House  
5 Hilltop Business Park  
Devizes Road  
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Wiltshire  
SP3 4UF

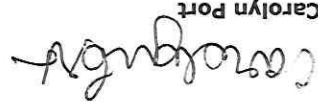
Date:



	2023	2022
<b>FIXED ASSETS</b>		
Tangible Assets	56146	50055
<b>CURRENT ASSETS</b>		
Debtors	-	-
Cash at bank and in hand	110018	104242
<b>CREDITORS: amounts falling due within one year</b>	(331)	-
<b>NET CURRENT ASSETS</b>	165833	104242
<b>CREDITORS: amounts falling due after more than one year</b>	(5732)	-
<b>NET ASSETS</b>	160101	154297
<b>CHARITY FUNDS</b>		
Restricted Funds	25411	20869
Unrestricted Funds	134690	133428
<b>TOTAL FUNDS</b>	160101	154297

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 14<sup>th</sup> November 23 and signed on their behalf by:

Mrs Carolyn Port  


Trustee

The notes on pages 9 to 14 form part of these financial statements.

## 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 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.

### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probably 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 charged allocated on the portion of the assets's use.

### 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 Incorporation 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.

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 of 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 which is probably 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.

2. INCOME FROM DONATIONS

	2023	2023	2022
	£	£	£
Unrestricted funds	22966	1616	24582
Restricted funds	-	21957	21957
Government grants	-	-	-
Total donations	22966	23573	46539
Total 2022	9393	19498	28891

3. OTHER INCOMING RESOURCES

	2023	2023	2022
	£	£	£
Unrestricted funds	84620	84769	84620
Restricted funds	160	840	84769
Government grants	11200	3537	76773
Total 2022	169340	185126	169340

**4. FUNDRAISING INCOME**

Unrestricted funds	Restricted funds	Total
14654	14654	9985
9985	9985	
Total 2022		

**5. INVESTMENT INCOME**

Unrestricted funds	Restricted funds	Total
78	78	14
78	78	14
Investment income – bank interest		
Total 2022		

**6. CHARITABLE RUNNING COSTS**

Unrestricted funds	Restricted funds	Total
1350	-	1350
4234	-	4234
4234	-	4234
Nursery costs		
Child Welfare		
Staff training		
Repairs and maintenance		
12924	-	12924
1346	2185	3531
176010	-	176010
955	-	955
1074	-	1074
1074	-	1074
Equipment Hire		
General (incl. clothing and SENCO costs)		
2311	16846	19157
3838	-	3838
3838	-	3838
Printing, postage and stationery		
Telephone		
1237	-	1237
1237	-	1237
Motor expenses		
4180	-	4180
2355	-	2355
2355	-	2355
Insurance		
1647	-	1647
1647	-	1647
Rent, rates and service charge		
Light and heat		
221018	19031	240049
221018	19031	240049
Total 2022		

7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	2023	2022
Other costs	240593	231569
Expenditure on raising voluntary income	544	544
Charity running expenses	240049	230641
Total 2022	240593	231569

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2023	2022
Depreciation of tangible fixed assets:	£	£
- owned by the charity	3531	4093
- Auditors' remuneration - audit	-	937

Trustees received remuneration amount to £Nil in the current year (2022 - £Nil).

During the year, no Trustees received any benefits in kind (2022 - £Nil).

During the year, no Trustees received any reimbursement of expenses (2022 - £Nil).

9. TANGIBLE FIXED ASSETS

Cost	At 1 April 2022 and 31 March 2023	At 1 April 2022	Charge for the year	At 31 March 2023	Net book value	At 31 March 2023	At 31 March 2022
Motor vehicles	14337	9799	58940	60377	10934	10934	3403
Fixtures, fittings and equipment	66124	1437	15487	5747	60377	5747	7184
Building improvements	53820	959	63442	46996	16446	5747	3403
Total	134281	84226	143903	134281	87757	1135	4538
	9622	8226	143903	134281	87757	1135	4538
	143903	84226	143903	134281	87757	1135	4538

10. DEBTORS

2023	2022
£	£
-	-
£	£
-	-

Other debtors

11. CREDITORS: Amounts falling due within one year

2023	2022
£	£
(331)	-

Accruals and deferred income

12. CREDITORS: Amounts falling due after more than one year

2023	£	Withheld Funds
2022	£	
	(5732)	
	-	

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT YEAR

Balance at 1 April	£	Balance at 1 April	£
2022	Income	2022	Expenditure
133428	222824	134690	221562
20869	23573	25411	19031
Restricted funds		Restricted funds	
all funds		all funds	
154297	246397	160101	240593
Total of funds		Total of funds	

STATEMENT OF FUNDS – PRIOR YEAR

Balance at 1 April	£	Balance at 1 April	£
2021	Income	2022	Expenditure
155464	188732	133428	(212518)
20422	19498	20869	(19051)
Restricted funds		Restricted funds	
all funds		all funds	
175886	208230	154297	(231569)
Total of funds		Total of funds	

SUMMARY OF FUNDS – CURRENT YEAR

Balance at 1 April	£	Balance at 31 March	£
2022	Income	2023	Expenditure
133428	222824	134690	221562
20869	23573	25411	19031
General funds		General funds	
all funds		all funds	
154297	246397	160101	240593

SUMMARY OF FUNDS – PRIOR YEAR

Balance at 1 April	£	Balance at 31 March	£
2021	Income	2022	Expenditure
155464	188732	133428	(212518)
20422	19498	20869	(19051)
General funds		General funds	
all funds		all funds	
175886	208230	154297	(231569)

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR**

	Unrestricted	Restricted	Total
Tangible fixed assets	52281	3865	56146
Current assets	88472	21546	110018
Creditors due within one year	(331)	-	(331)
Creditors due after more than one year	(5732)	-	(5732)
	<b>134690</b>	<b>25411</b>	<b>160101</b>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR**

	Unrestricted	Restricted	Total
Tangible fixed assets	44005	6050	50055
Current assets	89423	14819	104242
Creditors due within one year	-	-	-
	<b>133428</b>	<b>20869</b>	<b>154297</b>

**15. RELATED PARTY TRANSACTIONS**

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

**16. CONTROLLING PARTY**

There is no overall controlling interest.