

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 2025**

THURSDAY



A12 *AEF7YUTL* #102
13/11/2025
COMPANIES HOUSE

KAS
KEY ACCOUNTING SERVICES

Key Accounting Services (Salisbury) Ltd
ICPA
Penbryn House, 5 Hilltop Business Park
Devizes Road
Salisbury
Wiltshire
SP3 4UF

**The John McNeill Opportunity Centre
Trustees' Report and Financial Statements
For The Year Ended 31 March 2025**

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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 2025**

Trustees	Mrs Suzanna Pearce (appointed 26 September 2024) Mrs Michele Emerick, Secretary (appointed 20 November 2024) Mr Michael Milne Mrs Gillian Silman Mrs Carolyn Port Mrs Hannah McKie (resigned 31 August 2024) Mrs Louise Hatch (resigned 31 August 2024) Mrs Fiona Osmond (resigned 1 December 2024)
Company number	02753567
Charity number	1015731
Registered office	The John McNeill Centre Odstock Road Salisbury Wilts SP2 8BG
Company secretary	Mrs Michele Emerick
Independent examiners	Key Accounting Services (Salisbury) Ltd ICPA Penbryn House, 5 Hilltop Business Park Devizes Road Salisbury Wiltshire SP3 4UF
Bankers	The Co-operative Bank PLC 1 Balloon Street Manchester M60 4EP

**The John McNeill Opportunity Centre
Trustees' Report
For The Year Ended 31 March 2025**

The Trustees present their Annual Report together with the financial statements of the Company for the period 1 April 2024 to 31 March 2025. 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 ten 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 £8,107 (2024: deficit of £34,638) after including depreciation on fixed assets of £2,587 (2024: £2,940). This surplus arises from an increase in funding compared to the previous year.

Total income, including Grants and Fundraising was £268,119 (2024: £222,996). As part of the Service Contract with Wiltshire Council, the Trust has received income of £146,747 (2024: £84,769). The Trust provided fundraising events which raised £14,981 (2024: £12,739). Nursery funding from the local authority, funded by central government, was £80,586 (2024: £83,729).

The resources expended increased to £260,012 (2024: £257,634). This reflects a small increase in costs, and includes wages and salaries of £193,046 (2024: £184,669), an increase of £8,377 (2024: £8,659).

The available funds to spend at the year end were £82,592 (2024: £72,258), and are reflected in the balance sheet as debtors and cash at bank and in hand less creditors.

No grants were received for the 2024/2025 year.

**The John McNeill Opportunity Centre
Trustees' Report (continued)
For The Year Ended 31 March 2025**

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 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 2024/25 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

and signed on their behalf by:



Mrs Suzanna Pearce
Director

**The John McNeill Opportunity Centre
Trustees' Responsibilities Statement
For The Year Ended 31 March 2025**

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.

The John McNeill Opportunity Centre

Independent Examiners' 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 2025 set out on pages 7 to 14. 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 2025 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 Examiners' 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 Examiners' 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.

The John McNeill Opportunity Centre

Independent Examiners' Report to the Members of The John McNeill Opportunity Centre

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

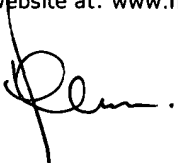
As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for 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.

EXAMINERS' RESPONSIBILITIES FOR THE ADUIT 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 Examiners' 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 Examiners' Report.



D W Netton ICPA

for and on behalf of

Key Accounting Services (Salisbury) Ltd

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

Date:

The John McNeill Opportunity Centre
Statement of Financial Activities Incorporating Income and Expenditure Account
For The Year Ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Note				
INCOME FROM:				
Donations	2 10882	-	10882	11087
Other Income	3 241260	-	241260	198324
Fundraising	4 14981	-	14981	12739
Investments	5 996	-	996	846
TOTAL INCOME	268119	-	268119	222996
EXPENDITURE ON:				
Fundraising expenses	2048	-	2048	2223
Charity running costs	6 251178	6786	257964	255411
TOTAL EXPENDITURE	7 253226	6786	260012	257634
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES	14893	(6786)	8107	(34638)
NET MOVEMENT IN FUNDS	14893	(6786)	8107	(34638)
RECONCILIATION OF FUNDS:				
Total funds brought forward	110677	14786	125463	160101
TOTAL FUNDS CARRIED FORWARD	125570	8000	133570	125463

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

**The John McNeill Opportunity Centre
Balance Sheet
As At 31 March 2025**

		2025	2024
	Note	£	£
FIXED ASSETS			
Tangible Assets	9	50978	53206
CURRENT ASSETS			
Cash at bank and in hand		82672	72897
		<u>82672</u>	<u>72897</u>
CREDITORS: amounts falling due within one year	10	(80)	(640)
NET CURRENT ASSETS		<u>82592</u>	<u>72257</u>
NET ASSETS		<u>133570</u>	<u>125463</u>
CHARITY FUNDS			
Restricted Funds	11	8000	14786
Unrestricted Funds	11	<u>125570</u>	<u>110677</u>
TOTAL FUNDS		<u>133570</u>	<u>125463</u>

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 behalf by:

and signed on their



Mr Michael Milne

Trustee

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

**The John McNeill Opportunity Centre
Notes to the Financial Statements
For The Year Ended 31 March 2025**

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 asset'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.

**The John McNeill Opportunity Centre
Notes to the Financial Statements
For The Year Ended 31 March 2025**

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 it 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. Average Number of Employees

Average number of employees, including directors, during the year was: 21 (2024: 21)

3. INCOME FROM DONATIONS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	10882	-	10882	11087
Grants	-	-	-	-
Government grants	-	-	-	-
Total donations	10882	-	10882	11087
Total 2024	11087	-	11087	

4. OTHER INCOMING RESOURCES

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Nursery funding	80586	80586	83729
5 Year Service Contract	146747	146747	84769
Extra Support payment	946	946	14685
Parental contributions	1001	1001	1828
Training income	150	-	-
Sale of clothing	-	65	65
Disability Access funding	11830	11830	13248
Total 2024	198324	198324	198324

**The John McNeill Opportunity Centre
Notes to the Financial Statements
For The Year Ended 31 March 2025**

5. FUNDRAISING INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising	14981	14981	12739
Total 2024	12739	12739	

6. INVESTMENT INCOME

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income – bank interest	996	996	846
Total 2024	846	846	

7. CHARITABLE RUNNING COSTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Accountancy costs	1008	-	1008	960
Nursery costs	3092	-	3092	3121
Child Welfare	1246	-	1246	7220
Staff training	1280	-	1280	1980
Repairs and maintenance	12560	-	12560	14573
Depreciation	2587	-	2587	2940
Wages and salaries	193046	-	193046	184669
Computer costs	3338	-	3338	1145
Equipment Hire	-	-	-	342
General (incl. clothing and SENCO costs)	17868	6786	24654	20210
Printing, postage and stationery	4468	-	4468	5325
Telephone	2290	-	2290	2444
Motor expenses	1633	-	1633	3333
Insurance	3036	-	3036	1075
Rent, rates and service charge	548	-	548	657
Light and heat	3178	-	3178	5417
	251178	6786	257964	255411

**The John McNeill Opportunity Centre
Income and Expenditure Account
For The Year Ended 31 March 2025**

8. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Other costs	Total	Total
	2025	2025	2024
	£	£	£
Expenditure on raising voluntary income	<u>2048</u>	<u>2048</u>	2223
	2048	2048	2223
Charity running expenses	<u>257964</u>	<u>257964</u>	255411
	<u>260012</u>	<u>260012</u>	257634
Total 2024	<u>257634</u>	<u>257634</u>	

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	<u>2587</u>	<u>2940</u>

Trustees received remuneration amount to £Nil in the current year (2024 - £Nil).
During the year, no Trustees received any benefits in kind (2024 - £Nil).
During the year, no Trustees received any reimbursement of expenses (2024 - £Nil).

10. TANGIBLE FIXED ASSETS

	Motor vehicles	Fixtures, fittings and equipment	Building improve- ments	Total
	£	£	£	£
Cost				
At 1 April 2024 and 31 March 2025	14337	66124	63442	143903
Additions	-	-	359	359
As at 31 March 2025	<u>14337</u>	<u>66124</u>	<u>63801</u>	<u>144262</u>
Depreciation				
At 1 April 2024	11785	61526	17386	90697
Charge for the year	<u>510</u>	<u>1149</u>	<u>928</u>	<u>2587</u>
At 31 March 2025	<u>12295</u>	<u>62675</u>	<u>18314</u>	<u>93284</u>
Net book value				
At 31 March 2025	<u>2042</u>	<u>3449</u>	<u>45487</u>	<u>50978</u>
At 31 March 2024	<u>2552</u>	<u>4598</u>	<u>46056</u>	<u>53206</u>

11. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>(79)</u>	<u>(640)</u>

**The John McNeill Opportunity Centre
Income and Expenditure Account
For The Year Ended 31 March 2025**

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds – all funds	<u>110677</u>	<u>268119</u>	<u>253226</u>	<u>125570</u>
Restricted funds				
Restricted Funds – all funds	<u>14786</u>	<u>-</u>	<u>6786</u>	<u>8000</u>
Total of funds	<u><u>125463</u></u>	<u><u>268119</u></u>	<u><u>260012</u></u>	<u><u>133570</u></u>

STATEMENT OF FUNDS – PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General Funds – all funds	<u>134690</u>	<u>222996</u>	<u>(247009)</u>	<u>110677</u>
Restricted funds				
Restricted Funds – all funds	<u>25411</u>	<u>-</u>	<u>(10625)</u>	<u>14786</u>
Total of funds	<u><u>160101</u></u>	<u><u>222996</u></u>	<u><u>(257634)</u></u>	<u><u>125463</u></u>

SUMMARY OF FUNDS – CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	<u>110677</u>	<u>268119</u>	<u>253226</u>	<u>125570</u>
Restricted funds	<u>14786</u>	<u>-</u>	<u>6786</u>	<u>8000</u>
	<u><u>125463</u></u>	<u><u>268119</u></u>	<u><u>260012</u></u>	<u><u>133570</u></u>

SUMMARY OF FUNDS – PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	<u>134690</u>	<u>222996</u>	<u>(247009)</u>	<u>110677</u>
Restricted funds	<u>25411</u>	<u>-</u>	<u>(10625)</u>	<u>14786</u>
	<u><u>160101</u></u>	<u><u>222996</u></u>	<u><u>(257634)</u></u>	<u><u>125463</u></u>

**The John McNeill Opportunity Centre
Income and Expenditure Account
For The Year Ended 31 March 2025**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	50978	-	50978
Current assets	74672	8000	82672
Creditors due within one year	<u>(80)</u>	<u>-</u>	<u>(80)</u>
	<u>125570</u>	<u>8000</u>	<u>133570</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	49341	3865	53206
Current assets	61976	10921	72897
Creditors due within one year	<u>(640)</u>	<u>-</u>	<u>(640)</u>
	<u>110677</u>	<u>14786</u>	<u>125463</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.