

REGISTERED COMPANY NUMBER: 02698820 (England and Wales)  
REGISTERED CHARITY NUMBER: 1010231

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2019**  
**for**

**Springboard North Wiltshire Opportunity**  
**Group For Pre School Children With**  
**Special Needs**

MHA Monahans  
Chartered Accountants  
14a Forest Gate  
Pewsham  
Chippenham  
Wiltshire  
SN15 3RS

**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
Special Needs**

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for the Year Ended 31 March 2019**

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**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
Special Needs**

**Chairman's Report  
for the Year Ended 31 March 2019**

Another busy year has gone by and children's lives have been shaped for the better through the dedication and commitment of the Springboard staff. There remains a high demand for our services and places. From Jan 2019 we have been offering some additional sessions. We have recruited to support these developments and most significantly a Community Fundraiser.

The recruitment of a Community Fundraiser was identified as an essential strategic investment to ensure Springboard has a positive future. This is in its formative stages but feels exactly the right thing to be doing.

As a management committee, we endeavour to ensure that Springboard remains a place to which parents wish to send their children and a place in which staff can enjoy the rewards of seeing children learn and develop. It is important that the staff are supported in achieving not only Springboard's goals but their career goals too.

Springboard remains a popular choice for parents and this in-itself presents challenges for the future. As trustees we will continue to work closely with the management team and local authority to review how best to meet the future demands that are placed on us both.

Our aims for the next year are:

- To continue to review and help meet the demand for our services through our charitable activities.
- To achieve greater sustainability - this is key and fundamental to how we operate going forward as we try to ensure that we provide a cost effective and high quality level of service.

Paul Sweet, Chair since 2017

**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
Special Needs**

**Report of the Trustees  
for the Year Ended 31 March 2019**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Main objectives of Springboard**

The main objectives of the charity are set out in its mission statement:-

Springboard Opportunity Group provides a high quality care and learning environment for young children with additional needs and their families.

This is achieved by:

- Valuing all children as unique
- Working in partnership with parents and professionals to provide timely and appropriate support
- Ensuring that the children access enriched and individualised learning experiences through play
- Developing a professional committed workforce that continues to meet the needs of the children and families
- Creating a sustainable and cost- effective approach to service delivery
- Accessing high levels of fundraising and charitable donations that support the funding from Wiltshire Local Authority

The management committee aim to achieve these objectives by providing high quality facilities and staff.

Springboard is dedicated to helping pre-school children with special needs to learn through play. It exists to provide a safe and stimulating environment for pre-school children from birth to 5 years old with special needs. Our catchment area is restricted geographically to North Wiltshire.

**Strategies to achieve our objectives**

Springboard offers in-house pre- school sessions for children from 2- 5 years and groups for children under two years. We also provide a support information service for all parents and carers. Additionally Outreach work is performed to support and advise other settings as appropriate. We help to co-ordinate all various agencies, which may be involved with the child/family. These include Health Professionals, Educational Psychologists, Physiotherapists, Occupational Therapists, and Speech and Language Therapists. Our primary aim is to support every child in achieving his/her potential.

The achievements are continuously assessed through the Early Years Foundation Stage (EYFS) on an individual basis, at regular review meetings these can include IEP (individual Educational Plans), Support Plan meetings, CAFs (Common Assessment Framework). As an organisation Springboard is rated "Outstanding" by Ofsted.

Springboard provides substantial benefits to children and families through education, liaison with agencies, information, support and advice. Local pre-schools and schools benefit from the Outreach/Inreach and liaison services provided.

**Public benefit**

In setting plans and priorities, the Trustees of Springboard Opportunity Group have followed the latest guidelines from the Charity Commission on the provision of public benefit, in accordance with the Charities Act 2011. The Trustees consider how activities will contribute to meeting the objectives which have been set and focus on the services provided which will have the greatest impact to our children and families.

In delivering these services Springboard identifies the benefits to the services users and monitors progress to ensure the benefits are accumulating as planned. A cycle of continuous improvement is used to assess performance and to adapt any strategies used for improving outcomes for the children.

Springboard works within a multi- agency context to improve the outcomes for both our children and their families, helping children to achieve their full potential. This benefits the society as a whole, in addition to the beneficiaries themselves. By doing this, Springboard meets the public benefit requirement as described in the Charities Act of 2011. The work undertaken is in support of creating social capital by ensuring that children with disabilities and their families have community belonging.

**Volunteers**

Without the support of many volunteers and helpers Springboard would be unable to provide the service that it does. Volunteers are in very short supply, but are vital to meeting the objectives of the charity. As a committee we recognise the demise of volunteers as an area that needs urgent input and are looking at ways we may be able to recruit more volunteers for the management committee during the next financial year.

**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
Special Needs**

**Report of the Trustees  
for the Year Ended 31 March 2019**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Springboard the charity funds:

- 82 independent placements (where children over the age of two attends for a 2.5 hour session without their parents)
- 1 stay and play session for our under 2 year olds
- Can assist with transport
- Playdates (stay and play sessions in non-term time)
- Saturdads (monthly Saturday morning group for 'Dads')
- Summer holiday Independent Sessions (Non-term time days for children over 3 to attend without their parents)
- Workshops for parents and other professionals on the implementation of Makaton and Visuals to aid communication.

**Impact - what difference does the Service make?**

- Springboard offers places to children as soon as possible whether it is for assessment, full placement or a Stay and Play session or workshops.
- Staff are encouraged to think holistically and about how families can be supported beyond Springboard with other agency support.
- Lead practitioners attend local network and cluster meetings for transitions, the manager attends the Early Years Reference Group, MAF (Multi Agency Forums) and is involved in the Family and Child Transformation (FACT) strategy with Wiltshire to retain a professional perspective of support available.
- Space within Springboard has been transformed to offer more placements for children as a means to meeting demand
- The online learning journal and technology enables greater participation from parents. This gives greater transparency about the child's Springboard experiences and their developmental progress.
- Springboard now have centre based paediatricians clinics. This benefits the families as they do not need to travel to appointments and the child is in a familiar setting.
- Springboard consults with service users to evaluate and plan provision
- Springboard works with agencies to deliver playdates and workshops across the area to increase engagement, participation and cohesion in local areas.

Springboard use Self Evaluation and continuous improvement to reflect on and plan good practice to promote positive outcomes for the children.

Staff continue to access training - we now have a staff group with a range of higher level qualifications within the playroom and business including an Early Years Post Grad, an MA in Childhood and Youth, Hons Degree and Foundation Degree.

Business planning includes the development of services, grant applications and the implementation of General Data Protection Regulations (GDPR).

Springboard continues to remain to be judged 'Outstanding' by Ofsted.

**FINANCIAL REVIEW**

**Reserves and financial control**

In light of the statutory funding shortfall in earlier years and based on the current economic climate, the trustees have decided to set aside sufficient funds to cover at least six months operating costs in a separate designated fund. It is their intention to keep the operating reserve at approximately this level to protect the charity from changes in the core operating cost funding regime and would cover any potential obligations. This reserve would minimise the impact upon the children during the transition period. At the year end date there were £38,988 of general unrestricted funds in addition to this operating reserve.

A rolling three year plan and annual budget are produced for each financial year, against which actual performance is continually monitored.

At the regular meetings of the management Committee the performance against budget is discussed, so too is the cash flow for the balance of the year.

Sufficient controls and systems are in place to ensure the security and efficient use of the charity's assets. Additional bank accounts have been opened with a view to keeping savings below £85,000 and therefore try to minimise any future losses if there are future bank collapses.

**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
Special Needs**

**Report of the Trustees  
for the Year Ended 31 March 2019**

All Trustees give up their time freely and no remuneration was paid in the year. No Trustee received any benefit. Trustees can claim out of pocket expenses to be reimbursed at cost price, or alternatively the Trustee can choose to donate the cost of the expense to our charity. Expenses are reimbursed as per the policy and guidelines, with a view to accessing volunteers from all backgrounds.

However, as a charity we pay tax as an employer through the national insurance contributions we make.

Springboard utilises a variety of funding streams in order to maintain sustainability, these include fundraising events, donations, grants and a Service Level Agreement with Wiltshire Council. In addition Springboard are also able to claim universal funding such as Free Entitlement funding for 3 and 4 year olds and eligible 2 year olds, Early Years Pupil Premium (EYPP) and Disability Access Funding (DAF).

**Overall financial health**

The current economic and public sector funding situation is expected to remain challenging for some time to come. The market is increasingly competitive for grant applications and funding.

This financial year has been no exception, however Springboard not only reached the fundraising target but surpassed it and achieved a surplus. This is a tremendous achievement.

We have a good record over recent years of being able to increase our income and deliver values and cost-effective services.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Legal Status**

Springboard is incorporated as a company limited by guarantee and is registered with the Charity Commission as a charity whose purpose is to support pre school children with special needs and their parents.

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

**Organisation**

The Charity is managed by a management committee, from this group, a Chairman, Vice Chairman, Treasurer and when appropriate a Company Secretary are chosen. It is governed by its Articles of Association dated July 2013 and by its Memorandum of Association dated September 2013.

The Memorandum of Association set out the charitable purposes for public benefit:-

- to provide safe and stimulating group play for the advancement and education of children with special needs of pre-school age in North Wiltshire and for the support of the parents, carers and families by the provision of advice and information.

Trustees are elected by Members of the Company at the Annual General Meeting. Trustees are appointed for a term of three years, after which they are eligible for re-election for a second term of three years. After two consecutive terms a Trustee must re-sign for a minimum period of a year.

All Trustees are required to agree to a code of conduct, Suitability and DBS check, to complete an Induction programme and on line Safeguarding training.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees are responsible for ensuring the charity's assets are safeguarded against unauthorised use or disposition and for ensuring Springboard complies with all the relevant laws and regulations.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02698820 (England and Wales)

**Registered Charity number**

1010231

**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
Special Needs**

**Report of the Trustees  
for the Year Ended 31 March 2019**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered office**

Kings Rise Centre  
Lodge Road  
Chippenham  
Wiltshire  
SN15 3SY

**Trustees**

Paul Sweet	Chair	
Natasha Billett	Treasurer (until 13.11.18)	- resigned 13.11.18
Rachel Viles		
Madeline Emma Harris		- resigned 24.1.19
Paul Richard Loveday	Treasurer (from 23.1.19)	
Paul James Turner		- appointed 13.11.18
Elaine Susan Stewart		- appointed 23.1.19

**Company Secretary**

Anne Farrell

**Independent examiner**

Simon Cooper, FCA  
MHA Monahans  
Chartered Accountants  
14a Forest Gate  
Pewsham  
Chippenham  
Wiltshire  
SN15 3RS

Approved by order of the board of trustees on 17th Sept 2019 and signed on its behalf by:

A. Farrell

Anne Farrell - Secretary

**Independent Examiner's Report to the Trustees of  
Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
Special Needs**

**Independent examiner's report to the trustees of Springboard North Wiltshire Opportunity Group For Pre School Children With Special Needs ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



Simon Cooper, FCA  
MHA Monahans  
Chartered Accountants  
14a Forest Gate  
Pewsham  
Chippenham  
Wiltshire  
SN15 3RS

Date: 21/10/19.....



**Springboard North Wiltshire Opportunity**  
**Group For Pre School Children With**  
**Special Needs**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	21,853	-	21,853	47,462
<b>Charitable activities</b>	5				
Charitable services		125,473	51,615	177,088	154,456
Other trading activities	3	34,502	-	34,502	36,772
Investment income	4	386	-	386	425
<b>Total</b>		<u>182,214</u>	<u>51,615</u>	<u>233,829</u>	<u>239,115</u>
<b>EXPENDITURE ON</b>					
Raising funds		6,794	55	6,849	992
<b>Charitable activities</b>	6				
Charitable services		168,512	46,848	215,360	238,532
<b>Total</b>		<u>175,306</u>	<u>46,903</u>	<u>222,209</u>	<u>239,524</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>6,908</u>	<u>4,712</u>	<u>11,620</u>	<u>(409)</u>
<b>Transfers between funds</b>	17	<u>2,602</u>	<u>(2,602)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>9,510</u>	<u>2,110</u>	<u>11,620</u>	<u>(409)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>139,478</u>	<u>14,921</u>	<u>154,399</u>	<u>154,808</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>148,988</u></u>	<u><u>17,031</u></u>	<u><u>166,019</u></u>	<u><u>154,399</u></u>

The notes form part of these financial statements

**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
Special Needs (Registered number: 02698820)**

**Balance Sheet  
At 31 March 2019**

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	12	8,696	9,305
<b>CURRENT ASSETS</b>			
Debtors	13	810	2,547
Cash at bank and in hand		162,944	147,316
		<u>163,754</u>	<u>149,863</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(6,431)	(4,769)
<b>NET CURRENT ASSETS</b>		<u>157,323</u>	<u>145,094</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		166,019	154,399
<b>NET ASSETS</b>		<u>166,019</u>	<u>154,399</u>
<b>FUNDS</b>	17		
Unrestricted funds:			
General fund		38,988	29,478
Designated fund- Operating Reserve		110,000	110,000
		<u>148,988</u>	<u>139,478</u>
Restricted funds		17,031	14,921
<b>TOTAL FUNDS</b>		<u>166,019</u>	<u>154,399</u>

The notes form part of these financial statements

**Springboard North Wiltshire Opportunity**  
**Group For Pre School Children With**  
**Special Needs (Registered number: 02698820)**

**Balance Sheet - continued**  
**At 31 March 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

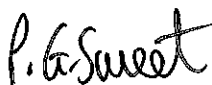
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 17<sup>th</sup> Sept 2019 and were signed on its behalf by:



.....  
Paul Sweet -Trustee



.....  
Paul Richard Loveday -Trustee

**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
Special Needs**

**Notes to the Financial Statements  
for the Year Ended 31 March 2019**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

Springboard North Wiltshire Opportunity Group For Pre School Children With Special Needs is an incorporated charity registered in England and Wales. The principal address of charity is given within the reference and administration details on page 4 of these financial statements. The nature of the charity's operations and principal activities are provided in the Report of the Trustees.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure. The accommodation and facilities from which the charity operates are provided rent free, the market value of which has been assessed as £17,250 (previously £44,839) per annum. In accordance with the accounting policies this has been included as both a donation and an expense.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
Special Needs**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on straight line basis
Computer equipment	- 25% on straight line basis

**Financial Instruments**

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 13. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 14. Taxation and social security are not included in the financial instruments disclosure definition.

**Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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 can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	2019	2018
	£	£
Donations	2,935	1,685
Gift aid	1,668	938
Donated services and facilities	17,250	44,839
	<u>21,853</u>	<u>47,462</u>

**3. OTHER TRADING ACTIVITIES**

	2019	2018
	£	£
Fundraising events	25,808	36,772
Sponsorships	8,694	-
	<u>34,502</u>	<u>36,772</u>

**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
Special Needs**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**4. INVESTMENT INCOME**

	2019	2018
	£	£
Deposit account interest	386	425
	<u>386</u>	<u>425</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Activity</b>	2019	2018
		£	£
Contractual payments	Charitable services	75,442	75,442
Grants	Charitable services	101,646	79,014
		<u>177,088</u>	<u>154,456</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Charitable services	213,298	2,062	215,360
	<u>213,298</u>	<u>2,062</u>	<u>215,360</u>

**7. SUPPORT COSTS**

		Governance costs
		£
Charitable services		2,062
		<u>2,062</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation - owned assets	3,211	6,513
Independent examiner's fee	2,062	1,968
	<u>5,273</u>	<u>8,481</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
Special Needs**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**10. STAFF COSTS**

	2019 £	2018 £
Wages and salaries	162,855	153,335
Social security costs	4,178	4,885
Other pension costs	7,682	8,374
	<u>174,715</u>	<u>166,594</u>

The average monthly number of employees during the year was as follows:

	2019	2018
Number of staff	<u>16</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

**Key management personnel remuneration**

The total amount of employee benefits received by key management personnel is £77,729 (2018: £76,990). The charity considers its key management personnel comprise the trustees and the Manager, Deputy Manager and Business support roles.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	47,462	-	47,462
<b>Charitable activities</b>			
Charitable services	117,169	37,287	154,456
Other trading activities	36,772	-	36,772
Investment income	425	-	425
<b>Total</b>	<u>201,828</u>	<u>37,287</u>	<u>239,115</u>
<b>EXPENDITURE ON</b>			
Raising funds	906	86	992
<b>Charitable activities</b>			
Charitable services	202,033	36,499	238,532
<b>Total</b>	<u>202,939</u>	<u>36,585</u>	<u>239,524</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(1,111)</u>	<u>702</u>	<u>(409)</u>
<b>Transfers between funds</b>	<u>324</u>	<u>(324)</u>	<u>-</u>
<b>Net movement in funds</b>	<u>(787)</u>	<u>378</u>	<u>(409)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>140,265</u>	<u>14,543</u>	<u>154,808</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>139,478</u></u>	<u><u>14,921</u></u>	<u><u>154,399</u></u>

**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**12. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2018	87,606	23,732	30,526	141,864
Additions	2,602	-	-	2,602
Disposals	-	-	(4,052)	(4,052)
At 31 March 2019	<u>90,208</u>	<u>23,732</u>	<u>26,474</u>	<u>140,414</u>
<b>DEPRECIATION</b>				
At 1 April 2018	79,240	23,732	29,587	132,559
Charge for year	2,742	-	469	3,211
Eliminated on disposal	-	-	(4,052)	(4,052)
At 31 March 2019	<u>81,982</u>	<u>23,732</u>	<u>26,004</u>	<u>131,718</u>
<b>NET BOOK VALUE</b>				
At 31 March 2019	<u>8,226</u>	<u>-</u>	<u>470</u>	<u>8,696</u>
At 31 March 2018	<u>8,366</u>	<u>-</u>	<u>939</u>	<u>9,305</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade debtors	810	1,001
Prepayments and accrued income	-	1,546
	<u>810</u>	<u>2,547</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade creditors	1,949	763
Social security and other taxes	2,369	1,989
Other creditors	2,113	2,017
	<u>6,431</u>	<u>4,769</u>

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2019 £	2018 £
Within one year	970	970
Between one and five years	2,425	3,395
	<u>3,395</u>	<u>4,365</u>



**Springboard North Wiltshire Opportunity  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

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

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Fixed assets	8,696	-	8,696	9,305
Current assets	146,723	17,031	163,754	149,863
Current liabilities	(6,431)	-	(6,431)	(4,769)
	<u>148,988</u>	<u>17,031</u>	<u>166,019</u>	<u>154,399</u>

**17. MOVEMENT IN FUNDS**

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
<b>Unrestricted funds</b>				
General fund	29,478	6,908	2,602	38,988
Designated fund- Operating Reserve	110,000	-	-	110,000
	<u>139,478</u>	<u>6,908</u>	<u>2,602</u>	<u>148,988</u>
<b>Restricted funds</b>				
The Big Lottery Fund	-	7,722	-	7,722
True Colours Trust	703	(703)	-	-
Chippenham Borough Lands	1,521	(1,521)	-	-
Children In Need	3,480	(2,588)	(892)	-
Kington Langley Scarecrows	320	(240)	-	80
Chippenham Borough Lands - Playdates	-	1,023	-	1,023
Wiltshire Community Foundation	1,051	1,306	-	2,357
Bath Spa University	3,551	(2,732)	-	819
Bark Chippings	51	-	-	51
Early Years Pupil Premium (EYPP)	176	(110)	(66)	-
Calne/Chippenham Lions	1,772	(1,772)	-	-
Co-op	2,296	(652)	(1,644)	-
Trusthouse Forte	-	3,333	-	3,333
Santander	-	1,646	-	1,646
	<u>14,921</u>	<u>4,712</u>	<u>(2,602)</u>	<u>17,031</u>
<b>TOTAL FUNDS</b>	<u>154,399</u>	<u>11,620</u>	<u>-</u>	<u>166,019</u>

**Springboard North Wiltshire Opportunity  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**17. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	182,214	(175,306)	6,908
<b>Restricted funds</b>			
The Big Lottery Fund	9,913	(2,191)	7,722
Chippenham Borough Lands	3,000	(4,521)	(1,521)
Children In Need	7,462	(10,050)	(2,588)
Kington Langley Scarecrows	-	(240)	(240)
Chippenham Borough Lands - Playdates	2,632	(1,609)	1,023
Wiltshire Community Foundation	2,987	(1,681)	1,306
Early Years Pupil Premium (EYPP)	542	(652)	(110)
Disability Access Fund	16,140	(16,140)	-
Calne/Chippenham Lions	-	(1,772)	(1,772)
Co-op	-	(652)	(652)
Trusthouse Forte	4,000	(667)	3,333
Santander	4,939	(3,293)	1,646
True Colours Trust	-	(703)	(703)
Bath Spa University	-	(2,732)	(2,732)
	<u>51,615</u>	<u>(46,903)</u>	<u>4,712</u>
<b>TOTAL FUNDS</b>	<u><u>233,829</u></u>	<u><u>(222,209)</u></u>	<u><u>11,620</u></u>

**Comparatives for movement in funds**

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
<b>Unrestricted Funds</b>				
General fund	30,265	(1,111)	324	29,478
Designated fund- Operating Reserve	110,000	-	-	110,000
	<u>140,265</u>	<u>(1,111)</u>	<u>324</u>	<u>139,478</u>
<b>Restricted Funds</b>				
Bright Horizons	31	(31)	-	-
True Colours Trust	3,956	(3,253)	-	703
Chippenham Borough Lands	-	1,521	-	1,521
Zurich Trust	783	(783)	-	-
Children In Need	626	2,854	-	3,480
Kington Langley Scarecrows	206	114	-	320
Lloyds Outreach	528	(528)	-	-
Chippenham Borough Lands - Playdates	1,062	(1,062)	-	-
Wiltshire Community Foundation	1,331	(280)	-	1,051
Bath Spa University	4,345	(794)	-	3,551
St James Place	1,624	(1,624)	-	-
Bark Chippings	51	-	-	51
Early Years Pupil Premium (EYPP)	-	500	(324)	176
Calne/Chippenham Lions	-	1,772	-	1,772
Co-op	-	2,296	-	2,296
	<u>14,543</u>	<u>702</u>	<u>(324)</u>	<u>14,921</u>
<b>TOTAL FUNDS</b>	<u><u>154,808</u></u>	<u><u>(409)</u></u>	<u><u>-</u></u>	<u><u>154,399</u></u>

**Springboard North Wiltshire Opportunity  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	201,828	(202,939)	(1,111)
<b>Restricted funds</b>			
True Colours Trust	-	(3,253)	(3,253)
Chippenham Borough Lands	4,787	(3,266)	1,521
Zurich Trust	-	(783)	(783)
Children In Need	11,818	(8,964)	2,854
Kington Langley Scarecrows	200	(86)	114
Chippenham Borough Lands - Playdates	-	(1,062)	(1,062)
Wiltshire Community Foundation	-	(280)	(280)
Bath Spa University	-	(794)	(794)
St James Place	-	(1,624)	(1,624)
Early Years Pupil Premium (EYPP)	614	(114)	500
Disability Access Fund	12,300	(12,300)	-
Masonic Charitable Trust	2,000	(2,000)	-
Baily Thomas	1,500	(1,500)	-
Calne/Chippenham Lions	1,772	-	1,772
Co-op	2,296	-	2,296
Bright Horizons	-	(31)	(31)
Lloyds Outreach	-	(528)	(528)
	<u>37,287</u>	<u>(36,585)</u>	<u>702</u>
<b>TOTAL FUNDS</b>	<u>239,115</u>	<u>(239,524)</u>	<u>(409)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
<b>Unrestricted funds</b>				
General fund	30,265	5,797	2,926	38,988
Designated fund- Operating Reserve	110,000	-	-	110,000
<b>Restricted funds</b>				
Bright Horizons	31	(31)	-	-
The Big Lottery Fund	-	7,722	-	7,722
True Colours Trust	3,956	(3,956)	-	-
Zurich Trust	783	(783)	-	-
Children In Need	626	266	(892)	-
Kington Langley Scarecrows	206	(126)	-	80
Lloyds Outreach	528	(528)	-	-
Chippenham Borough Lands - Playdates	1,062	(39)	-	1,023
Wiltshire Community Foundation	1,331	1,026	-	2,357
Bath Spa University	4,345	(3,526)	-	819
St James Place	1,624	(1,624)	-	-
Bark Chippings	51	-	-	51
Early Years Pupil Premium (EYPP)	-	390	(390)	-
Co-op	-	1,644	(1,644)	-
Trusthouse Forte	-	3,333	-	3,333
Santander	-	1,646	-	1,646
	<u>14,543</u>	<u>5,414</u>	<u>(2,926)</u>	<u>17,031</u>
<b>TOTAL FUNDS</b>	<u>154,808</u>	<u>11,211</u>	<u>-</u>	<u>166,019</u>

**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	384,042	(378,245)	5,797
<b>Restricted funds</b>			
The Big Lottery Fund	9,913	(2,191)	7,722
Chippenham Borough Lands	7,787	(7,787)	-
Children In Need	19,280	(19,014)	266
Kington Langley Scarecrows	200	(326)	(126)
Chippenham Borough Lands - Playdates	2,632	(2,671)	(39)
Wiltshire Community Foundation	2,987	(1,961)	1,026
Early Years Pupil Premium (EYPP)	1,156	(766)	390
Disability Access Fund	28,440	(28,440)	-
Masonic Charitable Trust	2,000	(2,000)	-
Baily Thomas	1,500	(1,500)	-
Calne/Chippenham Lions	1,772	(1,772)	-
Co-op	2,296	(652)	1,644
Trusthouse Forte	4,000	(667)	3,333
Santander	4,939	(3,293)	1,646
Bright Horizons	-	(31)	(31)
True Colours Trust	-	(3,956)	(3,956)
Zurich Trust	-	(783)	(783)
Lloyds Outreach	-	(528)	(528)
Bath Spa University	-	(3,526)	(3,526)
St James Place	-	(1,624)	(1,624)
	88,902	(83,488)	5,414
<b>TOTAL FUNDS</b>	472,944	(461,733)	11,211

**Unrestricted fund descriptions**

**Operating reserve** - This designated fund is as detailed in the Report of Trustees.

**Restricted fund descriptions**

**Bright Horizons** - Grant to support one staff members study.

**True Colours Trust** - Funding to deliver Saturdad's and non-term time provision.

**Zurich Trust** - Funding received to support the salary of a play worker for 12 hours a week, for a year to deliver PECs.

**Children In Need** - Funding towards the Under 2's provision.

**Kington Langley Scarecrows** - Funding towards Saturdad's.

**Lloyds Outreach** - Funding to deliver community support - Outreach/Inreach and workshops.

**Chippenham Borough Lands** - Funding received towards playdates and provision for the under 2's.

**Wiltshire Community Foundation** - Funding towards team development.

**Bath Spa University** - Funding for staff member to complete EYITT.

**Springboard North Wiltshire Opportunity  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**17. MOVEMENT IN FUNDS - continued**

**St James Place** - Funding to support the salary of a play worker for 25 hours per week to deliver PECs.

**Early Years Pupil Premium (EYPP)** - Additional funding to raise the attainment of disadvantaged pupils.

**Masonic Charitable Trust** - Funds for salaries.

**Calne/Chippenham Lions** - Funds were originally given to replacing flooring, but permission was given to use the re-designate the funds for salaries.

**Co-op** - Equipment for the under 2's.

**Disability Access Fund** - is an annual payment for eligible 3 & 4 year olds whom are in receipt of the Disability Living Allowance (DLA).

**Baily Thomas** - Funding for the salary of a staff member for PECs for an academic year.

**The Big Lottery** - Funding towards salaries and training to help "Giving a child a voice".

**Trusthouse Forte** - Funding for salaries for staff specialising in the use of the Picture Exchange Communication System.

**Santander** - Funds for salaries.

**Transfers between funds**

Transfers of £892 from the Children In Need Fund, £66 from the Early Years Pupil Premium fund and £1,644 from the Co-op fund to the unrestricted fund has been made in respect of an asset purchased using these funds on the basis that the restriction has been satisfied by the purchase of this asset.

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2018 or 31 March 2019.

**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
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**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2019**

	2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,935	1,685
Gift aid	1,668	938
Donated services and facilities	17,250	44,839
	21,853	47,462
<b>Other trading activities</b>		
Fundraising events	25,808	36,772
Sponsorships	8,694	-
	34,502	36,772
<b>Investment income</b>		
Deposit account interest	386	425
<b>Charitable activities</b>		
Contractual payments	75,442	75,442
Grants	101,646	79,014
	177,088	154,456
<b>Total incoming resources</b>	233,829	239,115
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising and publicity	6,849	992
<b>Charitable activities</b>		
Wages	162,855	153,335
Social security	4,178	4,885
Pensions	7,682	8,374
Other staff costs	1,863	2,173
Playroom	845	931
Library	404	157
Administration & office costs	6,813	3,523
Maintenance	876	1,170
Services & utilities	4,268	5,451
Annual	2,121	1,630
Monthly	643	579
Volunteer expenses	-	190
Occasional gifts	50	56
Rent	17,250	44,839
Website	239	2,758
Depreciation of plant & machinery	2,742	2,789
Depreciation of fixtures & fittings	-	2,941
Depreciation of computer equipment	469	783
	213,298	236,564
<b>Support costs</b>		

This page does not form part of the statutory financial statements

**Springboard North Wiltshire Opportunity  
Group For Pre School Children With  
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**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2019**

	2019 £	2018 £
<b>Governance costs</b>		
Accountancy fees	2,062	1,968
<b>Total resources expended</b>	<u>222,209</u>	<u>239,524</u>
<b>Net income/(expenditure)</b>	<u>11,620</u>	<u>(409)</u>