

# BATH AREA PLAY PROJECT

England & Wales · Charity number 1013897

## Details

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**Other names** BAPP

**Status** Registered

**Legal form** Other

**Registered** 1992-08-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Odd Down Community Centre  
Odins Road  
Bath  
BA2 2TL

**Phone** 01225832479

**Email** [enquiries@bapp.org.uk](mailto:enquiries@bapp.org.uk)

**Website** [www.bapp.org.uk](http://www.bapp.org.uk)

## Activities

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**Objects:** 1) TO ADVANCE EDUCATION OF CHILDREN BETWEEN AGES OF 5 TO 16. 11) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF BATH AND ITS SURROUNDING AREA WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND THE INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND TIME OCCUPATION WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE OF THE SAID INHABITANTS.

**Activities:** Provide a range of high quality play support services which are relevant to those working with children in B&NESRecognise and promote the importance of self-directed play in relation to child development and the rights of children and young peopleFacilitate user-led inclusive and specialist play opportunities for children and young people in their own communities andTo provide training

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, Recreation
- **Who:** Children/young People, People With Disabilities

## Geography

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- **Area of benefit:** BATH AND ITS SURROUNDING AREA
- Bath And North East Somerset

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£722,704	£590,942	£603,534	42
2024-03-31	£662,850	£659,837	£471,773	43
2023-03-31	£654,829	£621,840	£468,740	38
2022-03-31	£708,865	£621,935	£435,751	40
2021-03-31	£585,305	£507,225	£348,821	44

## Trustees

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Name	Role	Appointed
Emma Hendy		2017-03-30
Jade Holland		2025-06-04
Kate Gingles		2025-06-04
Maria Ming		2024-04-24
Oliver Tailby		2025-06-04
Tracy Hill		2021-05-05

**BATH AREA PLAY PROJECT**

England & Wales - Charity number 1013897

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# Accounts

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Charity registration number 1013897 (England and Wales)

**BATH AREA PLAY PROJECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# BATH AREA PLAY PROJECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

E Hendy  
T Hill  
M Ming  
T Swift  
O Tailby (Appointed 4 June 2025)  
J Holland (Appointed 4 June 2025)  
K Gingles (Appointed 4 June 2025)

**Charity number (England and Wales)** 1013897

**Principal address**

Odd Down Community Centre  
Odins Road  
Odd Down  
Bath  
BA2 2TL

**Independent examiner**

Mark Garrett Chartered Accountant  
23 Leafield Industrial Estate  
Leafield Way  
Corsham  
Wiltshire  
SN13 9RS

**Bankers**

Cooperative Bank  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

Barclays Bank PLC  
Leicester  
LE87 2BB

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# BATH AREA PLAY PROJECT

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# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The policies adopted in furtherance of these objects are listed in the constitution statement and there has been no changes in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit when exercising any powers or duties to which the guidance is relevant.

The Charity continues the provision of family play support for children and families, Nurture Groups in schools, Early Years provision, holiday playschemes & youth provision specifically for disabled children and young people in the form of short breaks. The Trustees continued use of reserves in order to ensure the FSPS team were managed effectively.

We successfully applied for funding with the We-Activate group providing places on our free community based play sessions open to all disadvantaged children and families across B&NES, for which grants were used to open these to families in receipt of benefit related Free School meals and receive a free packed lunch. These were vital for families with disabled children as they could then access free spaces on our existing specialist programmes in Easter and Summer school holidays. This opened up the service to more families, some of whom have continued to use the service since.

# **BATH AREA PLAY PROJECT**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2025**

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#### **Financial review**

Income and expenditure from contracts was used to fulfil our obligations, supporting vulnerable families at full capacity, despite no cost of living or inflationary increases being provided by the Council. Our contract for providing family support and nurture support for children finished in October 2024 following a 50% reduction in the contract value and our partner, choosing to exclude us from the reduced service package. Trustees agreed to use of reserves to sustain the work programme in line with our reserves Policy. We were very pleased with a successful application to the National Lottery in March 2025 and we have been able to build and develop our play and wellbeing support for the next 3 years.

We are coming to the end of a three year grant from Henry Smith and a two year grant from Garfield Weston and are looking forward to sharing the incredible impact and work completed in supporting families and our core functions, which are essential to our overall financial security.

With support from local Trusts and Parish and Town Councils, we were able to provide much needed community play sessions again, supported by a successful Lottery Awards for All application ensuring that children's voices are central and captured in our delivery. Our work as Lead Partner on the Short Breaks contract was commissioned for a further 3 years, where we work in partnership to provide holiday playschemes for disabled children. The budget for this service from B&NES has to be added to and we are extremely grateful for the support of the Roper Family Trust for their support for children in receipt of FSM to be able to attend. We are registered with the Government Tax free Childcare scheme in order to further support parents/carers when using our services and have fantastic support from Combe Down Holiday Trust, supporting families struggling with costs including for Trips out.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. A level of 5 months' reserves has been maintained throughout the year. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. Trustees agreed to moving funds into a Fixed Rate Bond to benefit from the increased interest rates this would yield over the course of a year

As part of their ongoing commitment to Quality Governance and Management, the organisation works in line with the ISO9001 Quality Award 2018. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. As part of their ongoing commitment to Quality Governance and Management, the organisation has held the ISO9001 Quality Award since 2010 and has now achieved the 2018 standard.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. A level of 5 months' reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. As part of their ongoing commitment to Quality Governance and Management, the organisation has held the ISO9001 Quality Award since 2010 and has now achieved the 2018 standard. Ofsted registration has been maintained for 3 settings we resigned our Childcare Setting for Foxhill and Southside and our Social Care Ofsted registration for Residential Holiday Schemes for Disabled Children.

# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Structure, governance and management

The charity was established by a charitable trust deed in 1992. The charity objects are as follows:

- (i) to advance the education of children and young people.
- (ii) to promote a range of inclusive and accessible play opportunities for children in their own communities within the Bath area.

The trustees who served during the year and up to the date of signature of the financial statements were:

E Hendy	
V Heslop	(Resigned 30 April 2025)
M Bogg	(Resigned 4 June 2025)
T Hill	
M Ming	
T Swift	
B Harding-Clark	(Resigned 31 December 2024)
O Tailby	(Appointed 4 June 2025)
J Holland	(Appointed 4 June 2025)
K Gingles	(Appointed 4 June 2025)

Trustees are recruited from the area in which the Charity operates and are appointed at the annual general meeting.

BAPP Trustees are indebted to Tracy Hill as Trustee Treasurer who has greatly assisted with the transfer of accounts from Quick Books to Xero, bringing payroll in house and ensuring improved financial reporting, greatly assisting Trustees responsibilities in financial management.

The charity's organisation structure consists of a board of unpaid Trustees, who have appointed a director, who is not a trustee, to manage the day to day operation of the charity. The director is supported by a number of paid administration staff in that role. The charity also employs project workers who carry out day to day functional tasks. These staff are under the control of the director and administration team.

Specific investment powers are outlined in the constitution statement.

There were no connected charities.

The trustees' report was approved by the Board of Trustees.



**T Swift**  
Trustee

Dated: 29 October 2025

# BATH AREA PLAY PROJECT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BATH AREA PLAY PROJECT

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I report to the trustees on my examination of the financial statements of Bath Area Play Project (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

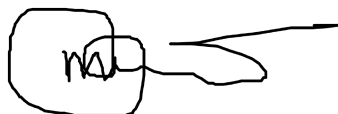
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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.



#### **Mark Garrett Chartered Accountant**

23 Leafield Industrial Estate  
Leafield Way  
Corsham  
Wiltshire  
SN13 9RS  
28 October 2025

# BATH AREA PLAY PROJECT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general £	Designated funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	8,224	-	4,131	12,355	18,051
Incoming resources from charitable activities	4	494,096	-	200,960	695,056	643,362
Investments	5	2,654	2,475	-	5,129	1,437
Other income	7	10,164	-	-	10,164	-
<b>Total income</b>		<u>515,138</u>	<u>2,475</u>	<u>205,091</u>	<u>722,704</u>	<u>662,850</u>
<b><u>Expenditure on:</u></b>						
Charitable activities	6 9	590,942	-	-	590,942	659,838
<b>Net (outgoing)/incoming resources before transfers</b>		<u>(75,804)</u>	<u>2,475</u>	<u>205,091</u>	<u>131,762</u>	<u>3,012</u>
Gross transfers between funds		<u>155,074</u>	<u>-</u>	<u>(155,074)</u>	<u>-</u>	<u>-</u>
<b>Net income for the year/ Net movement in funds</b>		<u>79,270</u>	<u>2,475</u>	<u>50,017</u>	<u>131,762</u>	<u>3,012</u>
Fund balances at 1 April 2024		<u>383,955</u>	<u>87,817</u>	<u>-</u>	<u>471,772</u>	<u>468,760</u>
<b>Fund balances at 31 March 2025</b>		<u><u>463,225</u></u>	<u><u>90,292</u></u>	<u><u>50,017</u></u>	<u><u>603,534</u></u>	<u><u>471,772</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# BATH AREA PLAY PROJECT

## BALANCE SHEET

AS AT 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	15		16,234		5,212
<b>Current assets</b>					
Debtors	16	37,411		34,416	
Cash at bank and in hand		574,087		469,095	
		<u>611,498</u>		<u>503,511</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(24,198)</u>		<u>(36,951)</u>	
Net current assets			587,300		466,560
<b>Total assets less current liabilities</b>			<u>603,534</u>		<u>471,772</u>
<b>Income funds</b>					
Restricted funds	19		50,017		-
Designated funds	20		90,292		87,817
Unrestricted funds - general			463,225		383,955
			<u>603,534</u>		<u>471,772</u>

The accounts were approved by the Trustees on 28 October 2025

*Tracy Hill*

T Hill  
Trustee

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Bath Area Play Project is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

#### 1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% reducing balance basis
Motor vehicles	25% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
Donations and gifts	8,224	4,131	12,355	7,483	10,568	18,051

Donations from The Combe Down Holiday Trust, Norland College, O Cook and The Joyce Fletcher Charitable Trust are all gratefully acknowledged. Our particular thanks for all donations from parents, members of the public at play events and anonymous donors.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Office</b>						
Services provided under contract	117,894	-	117,894	102,447	-	102,447
Performance related grants	350	66,000	66,350	-	-	-
Ancillary trading income	2,429	-	2,429	-	-	-
Charitable rental income	9,544	-	9,544	12,239	-	12,239
Other income	2,465	-	2,465	2,697	-	2,697
<b>Family, play and support</b>						
Services provided under contract	77,890	-	77,890	136,353	-	136,353
Performance related grants	-	103,842	103,842	-	66,672	66,672
Ancillary trading income	-	-	-	714	-	714
<b>Preschool and creche</b>						
Services provided under contract	58,614	-	58,614	147,671	-	147,671
Performance related grants	(9,327)	15,118	5,791	690	15,101	15,791
Ancillary trading income	64,471	-	64,471	5,913	-	5,913
Charitable rental income	4,950	-	4,950	1,758	-	1,758
Other income	-	-	-	525	-	525
<b>Disabled services</b>						
Services provided under contract	127,198	-	127,198	128,104	-	128,104
Performance related grants	15,118	16,000	31,118	-	2,286	2,286
Ancillary trading income	22,500	-	22,500	20,192	-	20,192
	<u>494,096</u>	<u>200,960</u>	<u>695,056</u>	<u>559,303</u>	<u>84,059</u>	<u>643,362</u>

### 5 Income from investments

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Total 2024 £
Interest receivable	2,654	2,475	5,129	-	1,437	1,437
	<u>2,654</u>	<u>2,475</u>	<u>5,129</u>	<u>-</u>	<u>1,437</u>	<u>1,437</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 6 Grants and Contracts

Grants and contracts include the following: -

The Garfield Weston Foundation  
The Henry Smith Trust  
Curo  
Medlock Charitable Trust  
Roper Family  
Vale of Brislington Lodge  
Paulton Parish Council  
Quartet Community Foundation  
Freemasons  
Keynsham Town Council  
Baily Thomas  
L & C Mortgages  
Co-op Bank  
Masonic Charitable Foundation  
Neighbourly Foundation B&Q  
The James Dyson Foundation  
Peasedown St John Parish Council  
Andrew Fletcher  
Bath & NE Somerset Council

### 7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	10,164	-

### 8 Comparison with previous year's figures

In the current year, income from recharges of expenditure on consumable materials and trips has been allocated as ancillary trading income. This is unlikely to have been the case in the previous year where the default treatment was to show the income as being provision of services under contract.

The trustees consider that a detailed analysis of the previous year's accounts to reallocate the income would not be an economic exercise and the amounts should remain as previously reported.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 9 Charitable activities

	Office 2025 £	Family, play and support 2025 £	Pre-school and creche 2025 £	Disabled services 2025 £	Total 2025 £	Total 2024 £
Staff costs	118,572	128,073	145,126	47,446	439,217	483,287
Depreciation and impairment	2,291	-	-	-	2,291	1,737
Direct Charitable Expenditure	-	-	679	7,286	7,965	21,090
Payments to subcontract partners	482	1,785	220	21,801	24,288	37,984
	<u>121,345</u>	<u>129,858</u>	<u>146,025</u>	<u>76,533</u>	<u>473,761</u>	<u>544,098</u>
Share of support costs (see note 10)	55,890	24,566	21,460	13,825	115,741	114,540
Share of governance costs (see note 10)	1,440	-	-	-	1,440	1,200
	<u>178,675</u>	<u>154,424</u>	<u>167,485</u>	<u>90,358</u>	<u>590,942</u>	<u>659,838</u>

### 10 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Rent, rates and venue hire	22,905	-	22,905	26,392
Utility costs	15,343	-	15,343	16,056
Stationery and postage	1,112	-	1,112	449
Telephone and internet	3,384	-	3,384	3,710
Materials and repairs	44,745	-	44,745	37,580
Travel and vehicle costs	6,171	-	6,171	6,884
Professional fees, bookkeeping, DBS checks, OFSTED and compliance costs	18,913	-	18,913	20,340
Staff welfare, hygiene and training	2,474	-	2,474	1,409
Miscellaneous costs	694	-	694	1,720
Accountancy	-	1,440	1,440	1,200
	<u>115,741</u>	<u>1,440</u>	<u>117,181</u>	<u>115,740</u>
Analysed between Charitable activities	<u>115,741</u>	<u>1,440</u>	<u>117,181</u>	<u>115,740</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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<b>11 Net movement in funds</b>	<b>2025</b>	<b>2024</b>
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	2,291	1,737
Profit on disposal of tangible fixed assets	(10,164)	-
	<u>          </u>	<u>          </u>

### 12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 13 Employees

The average monthly number employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	42	43
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	424,801	450,968
Social security costs	8,129	23,765
Other pension costs	6,287	8,554
	<u>          </u>	<u>          </u>
	439,217	483,287
	<u>          </u>	<u>          </u>

Part time and sessional staff have been included in the totals above in their entirety and the numbers above do not represent full time equivalent numbers.

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	<b>2025</b>	<b>2024</b>
	£	£
Aggregate compensation	41,469	41,304
	<u>          </u>	<u>          </u>

### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 15 Tangible fixed assets

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2024	62,517	11,100	73,617
Additions	613	15,334	15,947
Disposals	-	(11,100)	(11,100)
At 31 March 2025	<u>63,130</u>	<u>15,334</u>	<u>78,464</u>
<b>Depreciation and impairment</b>			
At 1 April 2024	59,939	8,466	68,405
Depreciation charged in the year	694	1,597	2,291
Eliminated in respect of disposals	-	(8,466)	(8,466)
At 31 March 2025	<u>60,633</u>	<u>1,597</u>	<u>62,230</u>
<b>Carrying amount</b>			
At 31 March 2025	<u>2,497</u>	<u>13,737</u>	<u>16,234</u>
At 31 March 2024	<u>2,578</u>	<u>2,634</u>	<u>5,212</u>

### 16 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	37,186	22,145
Other debtors	225	(1,766)
Prepayments and accrued income	-	14,037
	<u>37,411</u>	<u>34,416</u>

### 17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	4,141	16,885
Trade creditors	7,409	15,256
Other creditors	4,038	2,607
Accruals and deferred income	8,610	2,203
	<u>24,198</u>	<u>36,951</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 18 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,005	4,919
	<u>3,005</u>	<u>4,919</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Transfers	At 31 March 2025
	£	£	£	£
	-	205,091	(155,074)	50,017
	<u>-</u>	<u>205,091</u>	<u>(155,074)</u>	<u>50,017</u>
<b>Previous year:</b>				
	At 1 April 2023	Incoming resources	Transfers	At 31 March 2024
	£	£	£	£
	47,330	94,627	(141,957)	-
	<u>47,330</u>	<u>94,627</u>	<u>(141,957)</u>	<u>-</u>

### 20 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024	Incoming resources	At 31 March 2025
	£	£	£
	87,817	2,475	90,292
	<u>87,817</u>	<u>2,475</u>	<u>90,292</u>
<b>Previous year:</b>			
	At 1 April 2023	Incoming resources	At 31 March 2024
	£	£	£
	86,380	1,437	87,817
	<u>86,380</u>	<u>1,437</u>	<u>87,817</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	383,955	515,138	(590,942)	155,074	463,225
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
General funds	335,050	566,786	(659,838)	141,957	383,955

### 22 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>				
Tangible assets	16,234	-	-	16,234
Current assets/(liabilities)	291,917	90,292	205,091	587,300
	<u>308,151</u>	<u>90,292</u>	<u>205,091</u>	<u>603,534</u>
<i>Per balance sheet</i>	463,225	90,292	50,017	603,534
<i>Balance to allocate</i>	155,074	-	(155,074)	-
	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>				
Tangible assets	5,212	-	-	5,212
Current assets/(liabilities)	378,743	87,817	-	466,560
	<u>383,955</u>	<u>87,817</u>	<u>-</u>	<u>471,772</u>

### 23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**BATH AREA PLAY PROJECT**

England & Wales - Charity number 1013897

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# Accounts

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Charity registration number 1013897

**BATH AREA PLAY PROJECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# BATH AREA PLAY PROJECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	E Hendy V Heslop M Bogg T Hill M Ming T Swift  B Harding-Clark	(Appointed 28 February 2024) (Appointed 20 September 2023)
<b>Charity number</b>	1013897	
<b>Principal address</b>	Odd Down Community Centre Odins Road Odd Down Bath BA2 2TL	
<b>Independent examiner</b>	Mark Garrett Chartered Accountant 23 Leafield Industrial Estate Leafield Way Corsham Wiltshire SN13 9RS	
<b>Bankers</b>	Cooperative Bank PO Box 101 1 Balloon Street Manchester M60 4EP  Barclays Bank PLC Leicester LE87 2BB	

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# BATH AREA PLAY PROJECT

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Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 17

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# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The policies adopted in furtherance of these objects are listed in the constitution statement and there has been no changes in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit when exercising any powers or duties to which the guidance is relevant.

The Charity continues the provision of family play support for children and families, Nurture Groups in schools, Early Years provision, holiday playschemes & youth provision specifically for disabled children and young people in the form of short breaks. The Trustees continued use of reserves in order to ensure the FSPS team were managed effectively.

We successfully applied for funding with the We-Activate group providing places on our free community based play sessions open to all disadvantaged children and families across B&NES, for which grants were used to open these to families in receipt of benefit related Free School meals and receive a free packed lunch. These were vital for families with disabled children as they could then access free spaces on our existing specialist programmes in Easter and Summer school holidays. This opened up the service to more families, some of whom have continued to use the service since.

# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Financial review**

Income and expenditure from contracts was used to fulfil our obligations, supporting vulnerable families at full capacity, despite no cost of living or inflationary increases being provided by the Council. We were very pleased with a successful application to the Henry Smith Charity and we have been able to extend our capacity for whole family support for the next 3 years. We were successful with an application to Quartet Community Foundation with a Sector Grant which means the Children & Young People's Network will continue for another two years.

With support from local Trusts and Foundation, we were able to provide much needed community play sessions again, supported by a successful Lottery Awards for All application ensuring that children not in that grey area below the FSM threshold, had services available for them to use for free. Our work as Lead Partner on the Short Breaks contract was extended for a further year and the Local Authority have confirmed that these services will be open for recommissioning for 2024 onwards. We were delighted to have the CYPN contract funded by St. Johns through B&NES Council, providing longer term security however, we have recently learnt that this will not be beyond 3 years.

We have registered with the Government Tax free Childcare scheme in order to further support parents/carers when using our services. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. A level of 5 months' reserves has been maintained throughout the year. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. As part of their ongoing commitment to Quality Governance and Management, the organisation works in line with the ISO9001 Quality Award 2018. Ofsted inspected our Nursery and Pre-school in October 2022 and we were delighted to remain a Good Setting; an accolade to the hard work of the staff team at the Hut.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. A level of 5 months' reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. As part of their ongoing commitment to Quality Governance and Management, the organisation has held the ISO9001 Quality Award since 2010 and has now achieved the 2018 standard. Ofsted registration has been maintained for 3 settings we resigned our Childcare Setting for Foxhill and Southside and our Social Care Ofsted registration for Residential Holiday Schemes for Disabled Children.

### **Structure, governance and management**

The charity was established by a charitable trust deed in 1992. The charity objects are as follows:

- (i) to advance the education of children and young people.
- (ii) to promote a range of inclusive and accessible play opportunities for children in their own communities within the Bath area.

# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees who served during the year and up to the date of signature of the financial statements were:

A Henderson	(Resigned 23 October 2023)
E Hendy	
V Heslop	
J Cooper	(Resigned 23 October 2023)
F Wikeley	(Resigned 23 October 2023)
M Bogg	
T Hill	
C McKeever	(Resigned 23 October 2023)
M Ming	(Appointed 28 February 2024)
B Price	(Appointed 26 April 2023 and resigned 28 October 2023)
T Swift	(Appointed 20 September 2023)
B Harding-Clark	

Trustees are recruited from the area in which the Charity operates and are appointed at the annual general meeting.

BAPP Trustees are indebted to Tracy Hill as Trustee Treasurer who has greatly assisted with the transfer of accounts from Quick Books to Xero, bringing payroll in house and ensuring improved financial reporting, greatly assisting Trustees responsibilities in financial management.

The charity's organisation structure consists of a board of unpaid Trustees, who have appointed a director, who is not a trustee, to manage the day to day operation of the charity. The director is supported by a number of paid administration staff in that role. The charity also employs project workers who carry out day to day functional tasks. These staff are under the control of the director and administration team.

Specific investment powers are outlined in the constitution statement.

There were no connected charities.

The trustees' report was approved by the Board of Trustees.

.....  
**T Swift**

Trustee

Dated: .....28/11/2024.....

# BATH AREA PLAY PROJECT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BATH AREA PLAY PROJECT

---

I report to the trustees on my examination of the financial statements of Bath Area Play Project (the charity) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

#### **Mark Garrett Chartered Accountant**

23 Leafield Industrial Estate  
Leafield Way  
Corsham  
Wiltshire  
SN13 9RS

Dated: 27 November 2024

# BATH AREA PLAY PROJECT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income from:</b>						
Donations and legacies	3	7,483	-	10,568	18,051	9,793
Incoming resources from charitable activities	4	559,303	-	84,059	643,362	644,718
Investments	5	-	1,437	-	1,437	318
<b>Total income</b>		<u>566,786</u>	<u>1,437</u>	<u>94,627</u>	<u>662,850</u>	<u>654,829</u>
<b>Expenditure on:</b>						
Charitable activities	6 7	659,837	-	-	659,837	621,840
<b>Net (outgoing)/incoming resources before transfers</b>		(93,051)	1,437	94,627	3,013	32,989
Gross transfers between funds		<u>141,957</u>	<u>-</u>	<u>(141,957)</u>	<u>-</u>	<u>-</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		48,906	1,437	(47,330)	3,013	32,989
Fund balances at 1 April 2023		<u>335,050</u>	<u>86,380</u>	<u>47,330</u>	<u>468,760</u>	<u>435,751</u>
<b>Fund balances at 31 March 2024</b>		<u><u>383,956</u></u>	<u><u>87,817</u></u>	<u><u>-</u></u>	<u><u>471,773</u></u>	<u><u>468,740</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# BATH AREA PLAY PROJECT

## BALANCE SHEET

AS AT 31 MARCH 2024

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	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		5,212		6,350
<b>Current assets</b>					
Debtors	14	34,414		36,273	
Cash at bank and in hand		469,095		438,175	
		<u>503,509</u>		<u>474,448</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(36,948)</u>		<u>(12,058)</u>	
Net current assets			466,561		462,390
<b>Total assets less current liabilities</b>			<u>471,773</u>		<u>468,740</u>
<b>Income funds</b>					
Restricted funds	18		-		47,330
Designated funds	19		87,817		86,360
Unrestricted funds - general			383,956		335,050
			<u>471,773</u>		<u>468,740</u>

The accounts were approved by the Trustees on ....28/11/2024 .....

.....  
T Hill  
Trustee

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Bath Area Play Project is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

---

### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

#### 1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% reducing balance basis
Motor vehicles	25% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

---

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
Donations and gifts	7,483	10,568	18,051	9,793	-	9,793

Donations from The Combe Down Holiday Trust, The Joyce Fletcher Charitable Trust, Andrew Fletcher, The Roper Family Charitable Trust, Co-operative Local Donations and Amazon Smile Program are all gratefully acknowledged. Our particular thanks for all donations from parents, members of the public at play events and anonymous donors.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Office</b>						
Services provided under contract	102,447	-	102,447	21,427	-	21,427
Performance related grants	-	-	-	-	29,998	29,998
Ancillary trading income	-	-	-	34	-	34
Charitable rental income	12,239	-	12,239	9,338	-	9,338
Other income	2,697	-	2,697	9,297	-	9,297
<b>Family, play and support</b>						
Services provided under contract	136,353	-	136,353	181,965	-	181,965
Performance related grants	-	66,672	66,672	-	51,805	51,805
Ancillary trading income	714	-	714	63	-	63
<b>Preschool and creche</b>						
Services provided under contract	147,671	-	147,671	83,250	-	83,250
Performance related grants	690	15,101	15,791	800	11,331	12,131
Ancillary trading income	5,913	-	5,913	47,503	-	47,503
Charitable rental income	1,758	-	1,758	776	-	776
Other income	525	-	525	1,209	-	1,209
<b>Disabled services</b>						
Services provided under contract	128,104	-	128,104	192,528	-	192,528
Performance related grants	-	2,286	2,286	2,994	400	3,394
Ancillary trading income	20,192	-	20,192	-	-	-
	<u>559,303</u>	<u>84,059</u>	<u>643,362</u>	<u>551,184</u>	<u>93,534</u>	<u>644,718</u>

### 5 Income from investments

	Unrestricted funds Designated 2024 £	Unrestricted funds Designated 2023 £
Interest receivable	<u>1,437</u>	<u>318</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 6 Grants and Contracts

Grants and contracts include the following: -

Bath and North East Somerset commissioning contracts £316,610

Quartet Community Foundation £2,000

GWR CEP £13,101

Henry Smith £57,600

And other grants from Midsomer Norton Town Council, Peasedown St John Parish Council, Radstock Town Council, Paulton Parish Council and Bath Building Society.

The charity also wishes to acknowledge a grant of £25,000 from Garfield Weston Foundation which was received and accounted for in the financial statements for 2023 and further grants which will be accounted for in the financial statements for 2025. .

#### 7 Charitable activities

	Office 2024 £	Family, play and support 2024 £	Pre-school and creche 2024 £	Disabled services 2024 £	Total 2024 £	Total 2023 £
Staff costs	91,821	192,218	125,089	74,159	483,287	410,655
Depreciation and impairment	1,737	-	-	-	1,737	2,116
Direct Charitable Expenditure	3,609	-	10,598	6,882	21,089	17,924
Payments to subcontract partners	-	45	-	37,939	37,984	68,526
	<u>97,167</u>	<u>192,263</u>	<u>135,687</u>	<u>118,980</u>	<u>544,097</u>	<u>499,221</u>
Share of support costs (see note 8)	58,981	23,366	24,826	7,367	114,540	121,674
Share of governance costs (see note 8)	1,200	-	-	-	1,200	945
	<u>157,348</u>	<u>215,629</u>	<u>160,513</u>	<u>126,347</u>	<u>659,837</u>	<u>621,840</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 8 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Rent, rates and venue hire	26,392	-	26,392	18,166
Utility costs	16,056	-	16,056	22,446
Stationery and postage	449	-	449	1,162
Telephone and internet	3,710	-	3,710	4,713
Materials and repairs	37,580	-	37,580	28,572
Travel and vehicle costs	6,884	-	6,884	8,842
Professional fees, bookkeeping, DBS checks, OFSTED and compliance costs	20,340	-	20,340	31,640
Staff welfare, hygiene and training	1,409	-	1,409	1,132
Miscellaneous costs	1,720	-	1,720	5,001
Accountancy	-	1,200	1,200	830
Other professional fees	-	-	-	115
	<u>114,540</u>	<u>1,200</u>	<u>115,740</u>	<u>122,619</u>
Analysed between				
Charitable activities	<u>114,540</u>	<u>1,200</u>	<u>115,740</u>	<u>122,619</u>

### 9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>1,737</u>	<u>2,116</u>

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number employees during the year was:

2024	2023
Number	Number
<u>43</u>	<u>38</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Employees	(Continued)	
Employment costs	2024 £	2023 £
Wages and salaries	450,968	383,177
Social security costs	23,765	17,622
Other pension costs	8,554	9,856
	<u>483,287</u>	<u>410,655</u>

Part time and sessional staff have been included in the totals above in their entirety and the numbers above do not represent full time equivalent numbers.

There were no employees whose annual remuneration was more than £60,000.

### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	<u>41,304</u>	<u>35,716</u>

## 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

## 13 Tangible fixed assets

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2023	61,917	11,100	73,017
Additions	600	-	600
At 31 March 2024	<u>62,517</u>	<u>11,100</u>	<u>73,617</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	59,080	7,588	66,668
Depreciation charged in the year	859	878	1,737
At 31 March 2024	<u>59,939</u>	<u>8,466</u>	<u>68,405</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>2,578</u>	<u>2,634</u>	<u>5,212</u>
At 31 March 2023	<u>2,838</u>	<u>3,512</u>	<u>6,350</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 14 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	22,142	36,272
Other debtors	(1,766)	-
Prepayments and accrued income	14,037	1
	<u>34,413</u>	<u>36,273</u>

### 15 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		16,885	6,138
Deferred income	16	-	1,000
Trade creditors		15,256	1,047
Other creditors		2,607	1,673
Accruals and deferred income		2,200	2,200
		<u>36,948</u>	<u>12,058</u>

### 16 Deferred income

	2024	2023
	£	£
Other deferred income	-	1,000
	<u>-</u>	<u>1,000</u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	-	1,000
	<u>-</u>	<u>1,000</u>
Movements in the year:		
Deferred income at 1 April 2023	1,000	-
Resources deferred in the year	(1,000)	1,000
	<u>-</u>	<u>1,000</u>
Deferred income at 31 March 2024	<u>-</u>	<u>1,000</u>

### 17 Retirement benefit schemes

	2024	2023
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	4,919	6,453
	<u>4,919</u>	<u>6,453</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 17 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Transfers £	At 31 March 2024 £
	47,330	94,627	(141,957)	-
	<u>47,330</u>	<u>94,627</u>	<u>(141,957)</u>	<u>-</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
	10,774	93,534	(56,978)	47,330
	<u>10,774</u>	<u>93,534</u>	<u>(56,978)</u>	<u>47,330</u>

#### 19 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023 £	Incoming resources £	At 31 March 2024 £
	86,380	1,437	87,817
	<u>86,380</u>	<u>1,437</u>	<u>87,817</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>At 31 March 2023 £</b>
	86,042	318	86,360
	<u>86,042</u>	<u>318</u>	<u>86,360</u>

#### 20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	335,050	566,786	(659,837)	141,957	383,956
	<u>335,050</u>	<u>566,786</u>	<u>(659,837)</u>	<u>141,957</u>	<u>383,956</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 20 Unrestricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	338,935	560,977	(621,840)	56,978	335,050
	<u>338,935</u>	<u>560,977</u>	<u>(621,840)</u>	<u>56,978</u>	<u>335,050</u>

### 21 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>				
Tangible assets	5,212	-	-	5,212
Current assets/(liabilities)	378,743	87,817	-	466,560
	<u>383,955</u>	<u>87,817</u>	<u>-</u>	<u>471,772</u>
<i>Per balance sheet</i>	383,956	87,817	-	471,773
<i>Balance to allocate</i>	1	-	-	1
	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>				
Tangible assets	6,350	-	-	6,350
Current assets/(liabilities)	328,700	86,360	47,330	462,390
	<u>335,050</u>	<u>86,360</u>	<u>47,330</u>	<u>468,740</u>

### 22 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**BATH AREA PLAY PROJECT**

England & Wales - Charity number 1013897

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# Accounts

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Charity registration number 1013897

**BATH AREA PLAY PROJECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

## BATH AREA PLAY PROJECT

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	A Henderson E Hendy V Heslop J Cooper F Wikeley M Bogg T Hill C McKeever
<b>Charity number</b>	1013897
<b>Principal address</b>	Odd Down Community Centre Odins Road Odd Down Bath BA2 2TL
<b>Independent examiner</b>	Mark Garrett Chartered Accountant 23 Leafield Industrial Estate Leafield Way Corsham Wiltshire SN13 9RS
<b>Bankers</b>	Cooperative Bank PO Box 101 1 Balloon Street Manchester M60 4EP  Barclays Bank PLC Leicester LE87 2BB

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# BATH AREA PLAY PROJECT

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## **BATH AREA PLAY PROJECT**

### **TRUSTEES' REPORT**

#### ***FOR THE YEAR ENDED 31 MARCH 2023***

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The trustees present their report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The policies adopted in furtherance of these objects are listed in the constitution statement and there has been no changes in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit when exercising any powers or duties to which the guidance is relevant.

The Charity continues the provision of family play support for children and families, Nurture Groups in schools, Early Years provision, holiday playschemes & youth provision specifically for disabled children and young people in the form of short breaks. The Trustees continued use of reserves in order to ensure the FSPS team were managed effectively.

We successfully applied for funding with the We-Activate group providing places on our free community based play sessions open to all disadvantaged children and families across B&NES, for which grants were used to open these to families in receipt of benefit related Free School meals and receive a free packed lunch. These were vital for families with disabled children as they could then access free spaces on our existing specialist programmes in Easter and Summer school holidays. This opened up the service to more families, some of whom have continued to use the service since.

## BATH AREA PLAY PROJECT

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Financial review**

Income and expenditure from contracts was used to fulfil our obligations, supporting vulnerable families at full capacity, despite no cost of living or inflationary increases being provided by the Council. We were very pleased with a successful application to the Henry Smith Charity and we have been able to extend our capacity for whole family support for the next 3 years. With support from local Trusts and Foundation, we were able to provide much needed community play sessions again, supported by a successful Lottery Awards for All application ensuring that children not in that grey area below the FSM threshold, had services available for them to use for free. Our work as Lead Partner on the Short Breaks contract was extended for a further year and the Local Authority have confirmed that these services will be open for recommissioning for 2024 onwards. We were delighted to have the CYPN contract funded by St. Johns through B&NES Council, providing longer term security however, we have recently learnt that this will not be beyond 3 years.

We have registered with the Government Tax free Childcare scheme in order to further support parents/carers when using our services. It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. A level of 5 months' reserves has been maintained throughout the year. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. As part of their ongoing commitment to Quality Governance and Management, the organisation works in line with the ISO9001 Quality Award 2018. Ofsted inspected our Nursery and Pre-school in October 2022 and we were delighted to remain a Good Setting; an accolade to the hard work of the staff team at the Hut.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. A level of 5 months' reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. As part of their ongoing commitment to Quality Governance and Management, the organisation has held the ISO9001 Quality Award since 2010 and has now achieved the 2018 standard. Ofsted registration has been maintained for 5 settings in addition to a new Social Care Ofsted registration for Residential Holiday Schemes for Disabled Children.

#### **Structure, governance and management**

The charity was established by a charitable trust deed in 1992. The charity objects are as follows:

- (i) to advance the education of children and young people.
- (ii) to promote a range of inclusive and accessible play opportunities for children in their own communities within the Bath area.

The trustees who served during the year and up to the date of signature of the financial statements were:

A Henderson  
E Hendy  
V Heslop  
J Cooper  
F Wikeley  
M Bogg

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## BATH AREA PLAY PROJECT

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

---

T Hill  
C McKeever

Trustees are recruited from the area in which the Charity operates and are appointed at the annual general meeting.


BAPP Trustees were delighted to appoint Tracy Hill as Trustee Treasurer who has greatly assisted and guided us in utilisation of Quick Books, ensuring that systems across all our projects have improved financial reporting, greatly assisting Trustees responsibilities in financial management.

The charity's organisation structure consists of a board of unpaid Trustees, who have appointed a director, who is not a trustee, to manage the day to day operation of the charity. The director is supported by a number of paid administration staff in that role. The charity also employs project workers who carry out day to day functional tasks. These staff are under the control of the director and administration team.

Specific investment powers are outlined in the constitution statement.

There were no connected charities.

The trustees' report was approved by the Board of Trustees.

  
A Henderson  
Trustee  
Dated: 23 Oct 2023

## BATH AREA PLAY PROJECT

### INDEPENDENT EXAMINER'S REPORT

#### TO THE TRUSTEES OF BATH AREA PLAY PROJECT

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I report to the trustees on my examination of the financial statements of Bath Area Play Project (the charity) for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

DocuSigned by:  


8F64720BAC2C48D  
**Mark Garrett Chartered Accountant**

23 Leafield Industrial Estate  
Leafield Way  
Corsham  
Wiltshire  
SN13 9RS

Dated: 25/10/2023

## BATH AREA PLAY PROJECT

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income from:</b>						
Donations and legacies	3	9,793	-	-	9,793	32,515
Incoming resources from charitable activities	4	551,184	-	93,534	644,718	675,584
Investments	5	-	318	-	318	766
<b>Total income</b>		<u>560,977</u>	<u>318</u>	<u>93,534</u>	<u>654,829</u>	<u>708,865</u>
<b>Expenditure on:</b>						
Raising funds	6 7	-	-	-	-	4,320
Charitable activities	8	621,840	-	-	621,840	617,615
<b>Total resources expended</b>		<u>621,840</u>	<u>-</u>	<u>-</u>	<u>621,840</u>	<u>621,935</u>
<b>Net (outgoing)/incoming resources before transfers</b>		(60,863)	318	93,534	32,989	86,930
Gross transfers between funds		56,978	-	(56,978)	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<u>(3,885)</u>	<u>318</u>	<u>36,556</u>	<u>32,989</u>	<u>86,930</u>
Fund balances at 1 April 2022		<u>338,935</u>	<u>86,042</u>	<u>10,774</u>	<u>435,751</u>	<u>348,821</u>
<b>Fund balances at 31 March 2023</b>		<u><u>335,050</u></u>	<u><u>86,360</u></u>	<u><u>47,330</u></u>	<u><u>468,740</u></u>	<u><u>435,751</u></u>


The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**BATH AREA PLAY PROJECT****BALANCE SHEET****AS AT 31 MARCH 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		6,349		8,466
<b>Current assets</b>					
Debtors	14	36,274		24,248	
Cash at bank and in hand		438,175		438,585	
		474,449		462,833	
<b>Creditors: amounts falling due within one year</b>	15	(12,058)		(35,548)	
Net current assets			462,391		427,285
<b>Total assets less current liabilities</b>			468,740		435,751
<b>Income funds</b>					
Restricted funds			47,330		10,774
Designated funds			86,360		86,042
Unrestricted funds			335,050		338,935
			468,740		435,751

The accounts were approved by the Trustees on 23/10/2023.



T Hill  
Trustee

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Bath Area Play Project is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

#### 1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% reducing balance basis
Motor vehicles	25% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies (Continued)

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## BATH AREA PLAY PROJECT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023 £	2022 £	2022 £	2022 £
Donations and gifts	9,793	22,710	9,805	32,515

Donations from The Combe Down Holiday Trust, The Joyce Fletcher Charitable Trust, Bath Spa University, Co-operative Local Donations and Amazon Smile Program are all gratefully acknowledged. Our particular thanks for all donations from parents, members of the public at play events and anonymous donors.

## BATH AREA PLAY PROJECT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 4 Incoming resources from charitable activities

	Office and O.D.C.C. 2023 £	Family, play and support services 2023 £	Pre school and Creche 2023 £	Disabled services 2023 £	Total 2023 £	Total 2022 £
Services provided under contract	21,427	181,965	83,250	192,528	479,170	468,213
Performance related grants	29,998	51,805	12,131	3,394	97,328	153,541
Ancillary trading income	34	63	47,503	-	47,600	36,674
Charitable rental income	9,338	-	776	-	10,114	9,758
Other income	9,297	-	1,209	-	10,506	7,398
	<u>70,094</u>	<u>233,833</u>	<u>144,869</u>	<u>195,922</u>	<u>644,718</u>	<u>675,584</u>
<b>Analysis by fund</b>						
Unrestricted funds	40,096	182,028	133,538	195,522	551,184	633,904
Restricted funds	29,998	51,805	11,331	400	93,534	41,680
	<u>70,094</u>	<u>233,833</u>	<u>144,869</u>	<u>195,922</u>	<u>644,718</u>	<u>675,584</u>

#### For the year ended 31 March 2022

	Office and O.D.C.C. £	Family, play and support services £	Pre school and Creche £	Disabled services £	Total 2022 £
Services provided under contract	45,332	137,534	115,025	170,322	468,213
Performance related grants	14,317	119,088	19,446	690	153,541
Ancillary trading income	727	-	35,947	-	36,674
Charitable rental income	8,952	-	806	-	9,758
Other income	3,333	-	4,065	-	7,398
	<u>72,661</u>	<u>256,622</u>	<u>175,289</u>	<u>171,012</u>	<u>675,584</u>
<b>Analysis by fund</b>					
Unrestricted funds	62,611	232,897	167,384	171,012	633,904
Restricted funds	10,050	23,725	7,905	-	41,680
	<u>72,661</u>	<u>256,622</u>	<u>175,289</u>	<u>171,012</u>	<u>675,584</u>

**BATH AREA PLAY PROJECT****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023****5 Investments**

	Endowment funds designated 2023 £	Unrestricted funds 2022 £	Endowment funds designated 2022 £	Total 2022 £
Interest receivable	318	2	764	766

**6 Grants and Contracts**

Grants and contracts include the following: -

Bath and North East Somerset commissioning contracts £249,258

Quartet Community Foundation £2,000

Hedley Foundation £2,494

The Big Lottery £10,000

WPD SW £4,998

GWR CEP £11,331

Garfield Weston Foundation £25,000

Henry Smith £28,650

Roper Family £6,000

And other grants from Keynsham Town Council, Peasedown St John Parish Council, Radstock Town Council, Marks and Spencer, Odd Down Community Centre.

**7 Raising funds**

	Total Unrestricted funds	
	2023 £	2022 £
<u>Fundraising and publicity</u>		
Fundraising agents	-	4,320
	-	4,320

## BATH AREA PLAY PROJECT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 8 Charitable activities

	Play services 2023 £	Office and support services 2023 £	Pre-school and nursery services 2023 £	Disabled services 2023 £	Total 2023 £	Total 2022 £
Staff costs	69,766	142,395	115,325	83,169	410,655	420,160
Depreciation and impairment	2,116	-	-	-	2,116	2,578
Direct Charitable Expenditure	518	-	2,454	14,952	17,924	14,653
Payments to subcontract partners	-	30	-	68,496	68,526	79,308
	<u>72,400</u>	<u>142,425</u>	<u>117,779</u>	<u>166,617</u>	<u>499,221</u>	<u>516,699</u>
Share of support costs (see note 9)	65,496	22,983	25,236	7,959	121,674	98,516
Share of governance costs (see note 9)	945	-	-	-	945	2,400
	<u>138,841</u>	<u>165,408</u>	<u>143,015</u>	<u>174,576</u>	<u>621,840</u>	<u>617,615</u>

#### 9 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Rent, rates and venue hire	18,166	-	18,166	32,413
Utility costs	22,446	-	22,446	4,781
Stationery and postage	1,162	-	1,162	1,412
Telephone and internet	4,713	-	4,713	3,978
Materials and repairs	28,572	-	28,572	24,665
Travel and vehicle costs	8,842	-	8,842	11,535
Professional fees, bookkeeping, DBS checks, OFSTED and compliance costs	31,640	-	31,640	17,049
Staff welfare, hygiene and training	1,132	-	1,132	293
Miscellaneous costs	5,001	-	5,001	2,390
Accountancy	-	830	830	2,400
Other professional fees	-	115	115	-
	<u>121,674</u>	<u>945</u>	<u>122,619</u>	<u>100,916</u>
Analysed between Charitable activities	<u>121,674</u>	<u>945</u>	<u>122,619</u>	<u>100,916</u>

## BATH AREA PLAY PROJECT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 11 Employees

The average monthly number employees during the year was:

	2023 Number	2022 Number
	38	40
	<u>38</u>	<u>40</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	383,177	390,959
Social security costs	17,622	17,079
Other pension costs	9,856	12,122
	<u>410,655</u>	<u>420,160</u>
	<u>410,655</u>	<u>420,160</u>

Part time and sessional staff have been included in the totals above in their entirety and the numbers above do not represent full time equivalent numbers.

There were no employees whose annual remuneration was more than £60,000.

#### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## BATH AREA PLAY PROJECT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 13 Tangible fixed assets

	Fixtures, Motor vehicles fittings & equipment		Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	61,917	11,100	73,017
At 31 March 2023	61,917	11,100	73,017
<b>Depreciation and impairment</b>			
At 1 April 2022	58,134	6,417	64,551
Depreciation charged in the year	946	1,171	2,117
At 31 March 2023	59,080	7,588	66,668
<b>Carrying amount</b>			
At 31 March 2023	2,837	3,512	6,349
At 31 March 2022	3,783	4,683	8,466

#### 14 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	36,273	15,846
Other debtors	-	8,401
Prepayments and accrued income	1	1
	36,274	24,248

#### 15 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		6,138	6,477
Deferred income	16	1,000	-
Trade creditors		1,047	21,864
Other creditors		1,673	2,197
Accruals and deferred income		2,200	5,010
		12,058	35,548

## BATH AREA PLAY PROJECT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 16 Deferred income

	2023 £	2022 £
Other deferred income	1,000	-

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	1,000	-
Movements in the year:		
Deferred income at 1 April 2022	-	-
Resources deferred in the year	1,000	-
Deferred income at 31 March 2023	1,000	-

#### 17 Retirement benefit schemes

##### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £6,453 (2022 - £12,122).

## BATH AREA PLAY PROJECT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£
Fund balances at 31 March 2023 are represented by:														
Tangible assets	6,349		-		-		8,466		-		-		8,466	
Current assets/(liabilities)	328,701		86,360		47,330		339,243		86,042		2,000		427,285	
	<u>335,050</u>		<u>86,360</u>		<u>47,330</u>		<u>347,709</u>		<u>86,042</u>		<u>2,000</u>		<u>435,751</u>	

**BATH AREA PLAY PROJECT****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2023**

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**19 Related party transactions****Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	35,716	39,820
	<u>35,716</u>	<u>39,820</u>

**BATH AREA PLAY PROJECT**

England & Wales - Charity number 1013897

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# Accounts

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Charity registration number 1013897

**BATH AREA PLAY PROJECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# BATH AREA PLAY PROJECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

A Henderson  
E Hendy  
V Heslop  
J Cooper  
F Wikeley  
C White  
M Bogg  
T Hill (Appointed 6 May 2021)  
C McKeever

**Charity number** 1013897

**Principal address**

Odd Down Community Centre  
Odins Road  
Odd Down  
Bath  
BA2 2TL

**Independent examiner**

Mark Garrett Chartered Accountant  
23 Leafield Industrial Estate  
Leafield Way  
Corsham  
Wiltshire  
SN13 9RS

**Bankers**

Cooperative Bank  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

Barclays Bank PLC  
4-5 Southgate Street  
Bath  
BA1 1AQ

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# BATH AREA PLAY PROJECT

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Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 16

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# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The policies adopted in furtherance of these objects are listed in the constitution statement and there has been no changes in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit when exercising any powers or duties to which the guidance is relevant.

The Charity continues provision of play support for children and families, holiday playschemes, youth provision and early years including provision specifically for disabled children and young people in the form of short breaks. The Trustees continued use of reserves in order to ensure the FSPS team were managed effectively. We collaborated and provided a number of free community based play sessions open to all disadvantaged children and families across B&NES, as part of the partnership with Bath Rugby Foundation on the Summer BreakOut umbrella for which grants were used to open these to all in order to maintain this important aspect of our work.

### **Financial review**

During the year, with Covid-19 still very much present, income and expenditure from contracts was used to fulfil our obligations, supporting vulnerable families at full capacity, after negotiations with B&NES for the changes in Short Breaks contracts. With support from local Trusts and Foundation, we were able to provide much needed community play support again. Our work as Lead Partner on the Short Breaks contract was continued for a further year and will shortly be finishing the review of Short Breaks. We were delighted to have the CYPN contract funded by St. Johns through B&NES Council, providing longer term security.

We successfully completed our first Gift Aid claim and have registered with Government Tax free Childcare scheme in order to further support parents/carers when using our services.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. A level of 5 months' reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. As part of their ongoing commitment to Quality Governance and Management, the organisation has held the ISO9001 Quality Award since 2010 and has now achieved the 2018 standard. Ofsted registration has been maintained for 5 settings in addition to a new Social Care Ofsted registration for Residential Holiday Schemes for Disabled Children.

# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Structure, governance and management**

The charity was established by a charitable trust deed in 1992. The charity objects are as follows:

- (i) to advance the education of children and young people.
- (ii) to promote a range of inclusive and accessible play opportunities for children in their own communities within the Bath area.

The trustees who served during the year and up to the date of signature of the financial statements were:

A Henderson

E Hendy

V Heslop

J Cooper

F Wikeley

C White

M Bogg

C Gerrish

(Resigned 30 April 2021)

T Hill

(Appointed 6 May 2021)

C McKeever

Trustees are recruited from the area in which the Charity operates and are appointed at the annual general meeting.

BAPP Trustees were delighted to appoint Tracy Hill as Trustee Treasurer who has greatly assisted and guided us in utilisation of Quick Books, ensuring that systems across all our projects have improved financial reporting, greatly assisting Trustees responsibilities in financial management.

The charity's organisation structure consists of a board of unpaid Trustees, who have appointed a director, who is not a trustee, to manage the day to day operation of the charity. The director is supported by a number of paid administration staff in that role. The charity also employs project workers who carry out day to day functional tasks. These staff are under the control of the director and administration team.

Specific investment powers are outlined in the constitution statement.

There were no connected charities.

The trustees' report was approved by the Board of Trustees.

### **A Henderson**

Trustee

Dated: 19 October 2022

# BATH AREA PLAY PROJECT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BATH AREA PLAY PROJECT

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I report to the trustees on my examination of the financial statements of Bath Area Play Project (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

#### **Mark Garrett Chartered Accountant**

23 Leaffield Industrial Estate  
Leaffield Way  
Corsham  
Wiltshire  
SN13 9RS

Dated: 19 October 2022

# BATH AREA PLAY PROJECT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Designated funds	Restricted funds	Total 2022	Total 2021
	Notes	£	£	£	£	£
<b>Income from:</b>						
Donations and legacies	3	22,710	-	9,805	32,515	16,572
Incoming resources from charitable activities	4	633,904	-	41,680	675,584	529,644
Investments	5	2	764	-	766	-
Material other income		-	-	-	-	39,089
<b>Total income</b>		<u>656,616</u>	<u>764</u>	<u>51,485</u>	<u>708,865</u>	<u>585,305</u>
<b>Expenditure on:</b>						
Raising funds	6 7	<u>4,320</u>	<u>-</u>	<u>-</u>	<u>4,320</u>	<u>-</u>
Charitable activities	8	<u>617,615</u>	<u>-</u>	<u>-</u>	<u>617,615</u>	<u>507,225</u>
<b>Total resources expended</b>		<u>621,935</u>	<u>-</u>	<u>-</u>	<u>621,935</u>	<u>507,225</u>
<b>Net incoming resources before transfers</b>		<u>34,681</u>	<u>764</u>	<u>51,485</u>	<u>86,930</u>	<u>78,080</u>
Gross transfers between funds		<u>60,711</u>	<u>-</u>	<u>(60,711)</u>	<u>-</u>	<u>-</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<u>95,392</u>	<u>764</u>	<u>(9,226)</u>	<u>86,930</u>	<u>78,080</u>
Fund balances at 1 April 2021		<u>243,543</u>	<u>85,278</u>	<u>20,000</u>	<u>348,821</u>	<u>270,741</u>
<b>Fund balances at 31 March 2022</b>		<u><u>338,935</u></u>	<u><u>86,042</u></u>	<u><u>10,774</u></u>	<u><u>435,751</u></u>	<u><u>348,821</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BATH AREA PLAY PROJECT

## BALANCE SHEET

AS AT 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		8,466		10,116
<b>Current assets</b>					
Debtors	13	24,248		20,426	
Cash at bank and in hand		438,585		366,486	
		<u>462,833</u>		<u>386,912</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(35,548)</u>		<u>(48,207)</u>	
Net current assets			<u>427,285</u>		<u>338,705</u>
<b>Total assets less current liabilities</b>			<u><u>435,751</u></u>		<u><u>348,821</u></u>
<b>Income funds</b>					
Restricted funds			10,774		20,000
Designated funds			86,042		85,278
Unrestricted funds			<u>338,935</u>		<u>243,543</u>
			<u><u>435,751</u></u>		<u><u>348,821</u></u>

The accounts were approved by the Trustees on 19 October 2022

T Hill  
Trustee

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

Bath Area Play Project is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

#### 1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% reducing balance basis
Motor vehicles	25% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1 Accounting policies

(Continued)

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	Unrestricted funds	Restricted funds	Total
	<b>2022</b>	<b>2022</b>	<b>2022</b>	2021	2021	2021
	<b>£</b>	<b>£</b>	<b>£</b>	£	£	£
Donations and gifts	22,710	9,805	32,515	14,402	2,170	16,572
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Donations from Bath Building Society, The Medlock Charitable Trust, Van Neste Foundation, Andrew Fletcher, The Combe Down Holiday Trust, The Joyce Fletcher Charitable Trust, Co-operative Local Donations and Amazon Smile Program are all gratefully acknowledged. Our particular thanks for all donations from parents, members of the public at play events and anonymous donors.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 4 Incoming resources from charitable activities

	Office and O.D.C.C. 2022 £	Family, play and support services 2022 £	Pre school and Creche 2022 £	Disabled services 2022 £	Total 2022 £	Total 2021 £
Services provided under contract	45,332	137,534	115,025	170,322	468,213	447,327
Performance related grants	14,317	119,088	19,446	690	153,541	49,555
Ancillary trading income	727	-	35,947	-	36,674	21,819
Charitable rental income	8,952	-	806	-	9,758	4,689
Other income	3,333	-	4,065	-	7,398	6,254
	<u>72,661</u>	<u>256,622</u>	<u>175,289</u>	<u>171,012</u>	<u>675,584</u>	<u>529,644</u>
Analysis by fund						
Unrestricted funds	62,611	232,897	167,384	171,012	633,904	481,240
Restricted funds	10,050	23,725	7,905	-	41,680	48,404
	<u>72,661</u>	<u>256,622</u>	<u>175,289</u>	<u>171,012</u>	<u>675,584</u>	<u>529,644</u>

#### For the year ended 31 March 2021

	Office and O.D.C.C. £	Family, play and support services £	Pre school and Creche £	Disabled services £	Total 2021 £
Services provided under contract	17,672	143,992	107,636	178,027	447,327
Performance related grants	20,000	18,615	9,996	944	49,555
Ancillary trading income	-	11,979	9,840	-	21,819
Charitable rental income	4,689	-	-	-	4,689
Other income	6,018	118	118	-	6,254
	<u>48,379</u>	<u>174,704</u>	<u>127,590</u>	<u>178,971</u>	<u>529,644</u>
Analysis by fund					
Unrestricted funds	28,379	157,240	117,594	178,027	481,240
Restricted funds	20,000	17,464	9,996	944	48,404
	<u>48,379</u>	<u>174,704</u>	<u>127,590</u>	<u>178,971</u>	<u>529,644</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 5 Investments

	Unrestricted funds	Endowment funds designated	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Interest receivable	2	764	766	-
	<u>2</u>	<u>764</u>	<u>766</u>	<u>-</u>

### 6 Grants and Contracts

Grants and contracts include the following: -

Bath and North East Somerset commissioning contracts £377,300  
Quartet Community Foundation £14,825  
Midsomer Norton Town Council £800  
Keynsham Town Council £1,100  
The Ludlow Trust £6,000  
GWR CEP £9,573  
Radstock Town Council £1,000  
Westfield Parish Council £1,000  
Soil Association £150  
Groundwork UK £1,000

Other grants received:  
Covid support funding £10,667

### 7 Raising funds

	Unrestricted funds	Total
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Fundraising agents	4,320	-
	<u>4,320</u>	<u>-</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 8 Charitable activities

	Play services 2022 £	Office and support services 2022 £	Pre-school and nursery 2022 £	Disabled services 2022 £	Total 2022 £	Total 2021 £
Staff costs	85,429	145,281	107,644	81,806	420,160	329,345
Depreciation and impairment	2,578	-	-	-	2,578	3,372
Direct Charitable Expenditure	150	-	1,897	12,606	14,653	13,057
Payments to subcontract partners	-	1	-	79,307	79,308	96,324
	<u>88,157</u>	<u>145,282</u>	<u>109,541</u>	<u>173,719</u>	<u>516,699</u>	<u>442,098</u>
Share of support costs (see note 9)	61,745	14,124	17,107	5,540	98,516	62,967
Share of governance costs (see note 9)	2,400	-	-	-	2,400	2,160
	<u>152,302</u>	<u>159,406</u>	<u>126,648</u>	<u>179,259</u>	<u>617,615</u>	<u>507,225</u>

### 9 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Rent, rates and venue hire	32,413	-	32,413	14,777
Utility costs	4,781	-	4,781	7,893
Stationery and postage	1,412	-	1,412	1,320
Telephone and internet	3,978	-	3,978	4,046
Materials and repairs	24,665	-	24,665	16,789
Travel and vehicle costs	11,535	-	11,535	4,258
Professional fees, bookkeeping, DBS checks, OFSTED and compliance costs	17,049	-	17,049	11,863
Staff welfare, hygiene and training	293	-	293	121
Miscellaneous costs	2,390	-	2,390	1,900
Accountancy	-	2,400	2,400	2,160
	<u>98,516</u>	<u>2,400</u>	<u>100,916</u>	<u>65,127</u>
Analysed between Charitable activities	<u>98,516</u>	<u>2,400</u>	<u>100,916</u>	<u>65,127</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number employees during the year was:

	2022 Number	2021 Number
	40	44
	<u>40</u>	<u>44</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	390,959	302,996
Social security costs	17,079	17,046
Other pension costs	12,122	9,303
	<u>420,160</u>	<u>329,345</u>
	<u>420,160</u>	<u>329,345</u>

Part time and sessional staff have been included in the totals above in their entirety and the numbers above do not represent full time equivalent numbers.

There were no employees whose annual remuneration was more than £60,000.

### 12 Tangible fixed assets

	Fixtures, Motor vehicles fittings & equipment		Total
	£	£	£
<b>Cost</b>			
At 1 April 2021	60,989	11,100	72,089
Additions	928	-	928
	<u>61,917</u>	<u>11,100</u>	<u>73,017</u>
At 31 March 2022	61,917	11,100	73,017
	<u>61,917</u>	<u>11,100</u>	<u>73,017</u>
<b>Depreciation and impairment</b>			
At 1 April 2021	57,117	4,856	61,973
Depreciation charged in the year	1,017	1,561	2,578
	<u>58,134</u>	<u>6,417</u>	<u>64,551</u>
At 31 March 2022	58,134	6,417	64,551
	<u>58,134</u>	<u>6,417</u>	<u>64,551</u>
<b>Carrying amount</b>			
At 31 March 2022	3,783	4,683	8,466
	<u>3,783</u>	<u>4,683</u>	<u>8,466</u>
At 31 March 2021	3,872	6,244	10,116
	<u>3,872</u>	<u>6,244</u>	<u>10,116</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 13 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	15,846	10,695
Other debtors	8,401	-
Prepayments and accrued income	1	9,731
	<u>24,248</u>	<u>20,426</u>

### 14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	6,477	8,354
Trade creditors	21,864	1,852
Other creditors	2,197	1,374
Accruals and deferred income	5,010	36,627
	<u>35,548</u>	<u>48,207</u>

### 15 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £12,122 (2021 - £9,303).

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Tangible assets	8,466	-	-	8,466	10,116	-	-	10,116
Current assets/(liabilities)	339,243	86,042	2,000	427,285	233,427	85,278	20,000	338,705
	<u>347,709</u>	<u>86,042</u>	<u>2,000</u>	<u>435,751</u>	<u>243,543</u>	<u>85,278</u>	<u>20,000</u>	<u>348,821</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 17 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	39,820	37,766

**BATH AREA PLAY PROJECT**

England & Wales - Charity number 1013897

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# Accounts

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**BATH AREA PLAY PROJECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# BATH AREA PLAY PROJECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

A Henderson  
E Hendy  
V Heslop  
J Cooper  
F Wikeley  
C White  
M Bogg  
T Hill  
C McKeever

(Appointed 6 May 2021)  
(Appointed 3 December 2020)

**Charity number** 1013897

**Principal address**

Odd Down Community Centre  
Odins Road  
Odd Down  
Bath  
BA2 2TL

**Independent examiner**

Mark Garrett Chartered Accountant  
23 Leafield Industrial Estate  
Leafield Way  
Corsham  
Wiltshire  
SN13 9RS

**Bankers**

Cooperative Bank  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

Barclays Bank PLC  
4-5 Southgate Street  
Bath  
BA1 1AQ

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# BATH AREA PLAY PROJECT

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Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 17

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# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The policies adopted in furtherance of these objects are listed in the constitution statement and there has been no changes in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit when exercising any powers or duties to which the guidance is relevant.

The Charity continues provision of play support for children and families, holiday playschemes, youth provision and early years including provision specifically for disabled children and young people in the form of short breaks. The Trustees prioritised use of reserves in order to maintain service levels despite some reductions in funding from B&NES. We also endeavoured to provide a number of free community based play sessions open to all disadvantaged children and families across B&NES, as part of the partnership with Brighter Futures and Bath Rugby Foundation for which donations and grants were used in order to maintain this important aspect of our work.

### **Financial review**

During the year, despite the Covid-19 pandemic, income and expenditure from contracts being used to continue to support vulnerable families were reduced slightly, however some services were unable to be delivered due to the restrictions (overnights). With support from National Lottery Community Fund, Quartet and Clothworkers Foundation, we were more able to provide flexible, personalised support for more vulnerable children and families. Our work as Lead Partner on the Short Breaks contract will continue for a further year whilst a review of Short Breaks is completed. We were delighted to have contract we share with Southside for the Family Support & Play Service contract recommissioned for a further 3 years.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. A level of 5 months' reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. As part of their ongoing commitment to Quality Governance and Management, the organisation has held the ISO9001 Quality Award since 2010 and has now achieved the 2018 standard. Ofsted registration has been maintained for 5 settings in addition to a new Social Care Ofsted registration for Residential Holiday Schemes for Disabled Children.

# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### Structure, governance and management

The charity was established by a charitable trust deed in 1992. The charity objects are as follows:

- (i) to advance the education of children and young people.
- (ii) to promote a range of inclusive and accessible play opportunities for children in their own communities within the Bath area.

The trustees who served during the year and up to the date of signature of the financial statements were:

F Andrews	(Resigned 30 September 2020)
A Henderson	
E Hendy	
V Heslop	
J Cooper	
F Wikeley	
C White	
M Bogg	
C Gerrish	(Resigned 30 April 2021)
T Hill	(Appointed 6 May 2021)
C McKeever	(Appointed 3 December 2020)

Trustees are recruited from the area in which the Charity operates and are appointed at the annual general meeting.

The charity's organisation structure consists of a board of unpaid Trustees, who have appointed a director, who is not a trustee, to manage the day to day operation of the charity. The director is supported by a number of paid administration staff in that role. The charity also employs project workers who carry out day to day functional tasks. These staff are under the control of the director and administration team.

Specific investment powers are outlined in the constitution statement.

There were no connected charities.

The trustees' report was approved by the Board of Trustees.

#### **A Henderson**

Trustee

Dated: 6 October 2021

# BATH AREA PLAY PROJECT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BATH AREA PLAY PROJECT

---

I report to the trustees on my examination of the financial statements of Bath Area Play Project (the charity) for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mark Garrett Chartered Accountant

23 Leafield Industrial Estate  
Leafield Way  
Corsham  
Wiltshire  
SN13 9RS

Dated: 6 October 2021

# BATH AREA PLAY PROJECT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

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		Unrestricted funds	Designated funds	Restricted funds	Total 2021	Total 2020
	Notes	£	£	£	£	£
<b><u>Income from:</u></b>						
Donations and legacies	3	14,402	-	2,170	16,572	27,501
Incoming resources from charitable activities	4	481,240	-	48,404	529,644	564,722
Other trading activities	5	-	-	-	-	2,632
Investments	6	-	-	-	-	59
Material other income		39,089	-	-	39,089	-
		<u>534,731</u>	<u>-</u>	<u>50,574</u>	<u>585,305</u>	<u>594,914</u>
<b><u>Total income</u></b>						
<b><u>Expenditure on:</u></b>						
Charitable activities	7	507,225	-	-	507,225	563,301
Other	11	-	-	-	-	439
		<u>507,225</u>	<u>-</u>	<u>-</u>	<u>507,225</u>	<u>563,740</u>
<b><u>Total resources expended</u></b>						
<b>Net incoming resources before transfers</b>						
		27,506	-	50,574	78,080	31,174
Gross transfers between funds						
		<u>50,574</u>	<u>-</u>	<u>(50,574)</u>	<u>-</u>	<u>-</u>
<b>Net income for the year/ Net movement in funds</b>						
		78,080	-	-	78,080	31,174
Fund balances at 1 April 2020						
		<u>165,463</u>	<u>85,278</u>	<u>20,000</u>	<u>270,741</u>	<u>239,567</u>
<b>Fund balances at 31 March 2021</b>						
		<u>243,543</u>	<u>85,278</u>	<u>20,000</u>	<u>348,821</u>	<u>270,741</u>

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The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BATH AREA PLAY PROJECT

## BALANCE SHEET

AS AT 31 MARCH 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	12		10,116		13,487
<b>Current assets</b>					
Debtors	13	20,426		18,808	
Cash at bank and in hand		366,486		272,636	
		<u>386,912</u>		<u>291,444</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(48,207)</u>		<u>(34,190)</u>	
Net current assets			<u>338,705</u>		<u>257,254</u>
<b>Total assets less current liabilities</b>			<u><u>348,821</u></u>		<u><u>270,741</u></u>
<b>Income funds</b>					
Restricted funds			20,000		20,000
Designated funds			85,278		85,278
Unrestricted funds			<u>243,543</u>		<u>165,463</u>
			<u><u>348,821</u></u>		<u><u>270,741</u></u>

The accounts were approved by the Trustees on 6 October 2021

T Hill  
Trustee

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

##### Charity information

Bath Area Play Project is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

### 1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% reducing balance basis
Motor vehicles	25% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	Unrestricted funds	Restricted funds	Total
	<b>2021</b>	<b>2021</b>	<b>2021</b>	2020	2020	2020
	<b>£</b>	<b>£</b>	<b>£</b>	£	£	£
Donations and gifts	14,402	2,170	16,572	26,001	1,500	27,501

Andrew Fletcher, Joyce Fletcher Trust, Combe Down Holiday Trust, Andrew Furse, Aviva, Alice Park Cafe, LocalGiving and Give as You Live are all gratefully acknowledged. Our particular thanks for all donations from parents, members of the public at play events and anonymous donors.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 4 Incoming resources from charitable activities

	Office and O.D.C.C. 2021 £	Family, play and support 2021 £	Pre school and Creche 2021 £	Disabled services 2021 £	Total 2021 £	Total 2020 £
Services provided under contract	17,672	143,992	107,636	178,027	447,327	447,186
Performance related grants	20,000	18,615	9,996	944	49,555	42,913
Ancillary trading income	-	11,979	9,840	-	21,819	31,159
Charitable rental income	4,689	-	-	-	4,689	22,196
Other income	6,018	118	118	-	6,254	21,268
	<u>48,379</u>	<u>174,704</u>	<u>127,590</u>	<u>178,971</u>	<u>529,644</u>	<u>564,722</u>
Analysis by fund						
Unrestricted funds	28,379	157,240	117,594	178,027	481,240	530,989
Restricted funds	20,000	17,464	9,996	944	48,404	33,733
	<u>48,379</u>	<u>174,704</u>	<u>127,590</u>	<u>178,971</u>	<u>529,644</u>	<u>564,722</u>

Grant receivable sub-analysis: -

#### Charitable trading income

Grants and contracts include the following: -

Bath and North East Somerset commissioning contracts £372,527

St John's Foundation £20,000

Clothworkers Foundation £1,630

Bath Disability Trust £944

National Lottery Community Fund £9,996

Co-Operative Community Fund £1,377

Groundworks UK (Tesco) £1,000

Quartet Community Foundation £14,834

Other grants received

Coronavirus support funding £39,089 (including Job Retention Scheme)

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 4 Incoming resources from charitable activities

For the year ended 31 March 2020

	Office and O.D.C.C. £	Family, play and support £	Pre school and Creche £	Disabled services £	Total 2020 £
Services provided under contract	18,813	142,024	60,389	225,960	447,186
Performance related grants	4,000	8,042	-	30,871	42,913
Ancillary trading income	-	1,405	12,786	16,968	31,159
Charitable rental income	21,454	382	180	180	22,196
Other income	20,703	7	400	158	21,268
	<u>64,970</u>	<u>151,860</u>	<u>73,755</u>	<u>274,137</u>	<u>564,722</u>
Analysis by fund					
Unrestricted funds	64,970	148,998	73,755	243,266	530,989
Restricted funds	-	2,862	-	30,871	33,733
	<u>64,970</u>	<u>151,860</u>	<u>73,755</u>	<u>274,137</u>	<u>564,722</u>

### 5 Other trading activities

	Total 2021 £	Unrestricted funds 2020 £
Fundraising events	-	2,632
	<u>-</u>	<u>2,632</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 6 Investments

	<b>Total</b>	Unrestricted	Endowment	Total
		funds	funds	
	<b>2021</b>	2020	2020	2020
	£	£	£	£
Interest receivable	-	4	55	59

### 7 Charitable activities

	<b>Play</b>	<b>Office and</b>	<b>Pre-school</b>	<b>Disabled</b>	<b>Total</b>	<b>Total</b>
	<b>services</b>	<b>support</b>	<b>and nursery</b>	<b>services</b>	<b>2021</b>	<b>2020</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>£</b>	<b>£</b>
	£	£	£	£	£	£
Staff costs	105,754	74,584	78,839	70,168	329,345	343,282
Depreciation and impairment	3,372	-	-	-	3,372	4,495
Direct Charitable Expenditure	95	5,243	1,769	5,950	13,057	32,387
Payments to subcontract partners	-	1,629	-	94,695	96,324	114,672
	<u>109,221</u>	<u>81,456</u>	<u>80,608</u>	<u>170,813</u>	<u>442,098</u>	<u>494,836</u>
Share of support costs (see note 8)	33,468	10,264	13,051	6,184	62,967	65,777
Share of governance costs (see note 8)	2,160	-	-	-	2,160	2,688
	<u>144,849</u>	<u>91,720</u>	<u>93,659</u>	<u>176,997</u>	<u>507,225</u>	<u>563,301</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 8 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Rent, rates and venue hire	14,777	-	14,777	10,858
Utility costs	7,893	-	7,893	9,386
Stationery and postage	1,320	-	1,320	2,786
Telephone and internet	4,046	-	4,046	5,693
Materials and repairs	16,789	-	16,789	8,246
Travel and vehicle costs	4,258	-	4,258	9,600
Professional fees, bookkeeping, DBS checks, OFSTED and compliance costs	11,863	-	11,863	16,097
Staff welfare, hygiene and training	121	-	121	1,789
Miscellaneous costs	1,900	-	1,900	1,322
Accountancy	-	2,160	2,160	1,680
Other professional fees	-	-	-	1,008
	<u>62,967</u>	<u>2,160</u>	<u>65,127</u>	<u>68,465</u>
Analysed between Charitable activities	<u>62,967</u>	<u>2,160</u>	<u>65,127</u>	<u>68,465</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number employees during the year was:

	2021	2020
	Number	Number
	44	60
	<u>44</u>	<u>60</u>
Employment costs	2021	2020
	£	£
Wages and salaries	302,996	318,539
Social security costs	17,046	16,629
Other pension costs	9,303	8,114
	<u>329,345</u>	<u>343,282</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 10 Employees

Part time and sessional staff have been included in the totals above in their entirety and the numbers above do not represent full time equivalent numbers.

### 11 Other

	<b>Total</b>	Unrestricted
	<b>£</b>	funds
	<b>2021</b>	2020
Net loss on disposal of tangible fixed assets	-	439
	-	439

### 12 Tangible fixed assets

	<b>Fixtures, Motor vehicles fittings &amp; equipment</b>		<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2020	60,989	11,100	72,089
At 31 March 2021	60,989	11,100	72,089
<b>Depreciation and impairment</b>			
At 1 April 2020	55,827	2,775	58,602
Depreciation charged in the year	1,290	2,081	3,371
At 31 March 2021	57,117	4,856	61,973
<b>Carrying amount</b>			
At 31 March 2021	3,872	6,244	10,116
At 31 March 2020	5,162	8,325	13,487

### 13 Debtors

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	10,695	17,392
Prepayments and accrued income	9,731	1,416
	20,426	18,808

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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**14 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	8,354	8,251
Trade creditors	1,852	9,383
Other creditors	1,374	488
Accruals and deferred income	36,627	16,068
	<u>48,207</u>	<u>34,190</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:								
Tangible assets	10,116	-	-	10,116	13,487	-	-	13,487
Current assets/(liabilities)	338,705	-	-	338,705	151,976	85,278	20,000	257,254
	<u>348,821</u>	<u>-</u>	<u>-</u>	<u>348,821</u>	<u>165,463</u>	<u>85,278</u>	<u>20,000</u>	<u>270,741</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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### 16 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	<u>37,766</u>	<u>45,000</u>