

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES**

CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES

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CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives are to support children with additional needs, their siblings and families, by:

1. Offering integrated play and social opportunities to children with additional needs and their siblings.
2. Supporting the families and carers of children with additional needs through short breaks, mutual support and information.
3. Increasing awareness of disability issues in the local area.

All activities provided by the charity are for the benefit of the public. The Trustees have complied with the duty in Section 4 of the 2011 Charities Act to have due regard to guidance published by the Charities Commission including public benefit guidance.

Significant activities

The Charity offers integrated play and social opportunities to children with additional needs and their siblings through:

Saturday Clubs during term time
School Holiday playschemes - Summer, Easter and Christmas
Specialist interest clubs
Outings
Christmas parties

These activities provide a significant and proven benefit to improving the physical and mental wellbeing of the whole family.

ACHIEVEMENT AND PERFORMANCE

This information is contained within the Chair's report which is available on request from our office at 2nd floor, Four Rivers House, 4c Fentiman Walk, Hertford SG14 1DB.

FINANCIAL REVIEW

Reserves policy

The Charity will look to optimally maintain twelve months of reserves to cover the running costs of the Charity across a year. The policy is designed to address the worst case scenario of the Charity needing to start the closing process just before the Summer schemes are about to run.

CHIPS Trustees feel that they have a moral obligation to provide as much support as possible to the young people attending our schemes and to help transition to other services if CHIPS were forced to close. This is particularly important for the children who are on the Autistic spectrum, as they may struggle to deal with any transition.

Any surplus funds which are unlikely to be needed to pay for charitable activities in one period are placed on deposit to earn interest.

The policy is to be reviewed by the Trustees at the next AGM.

CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2025

FUTURE PLANS

The Charity Manager and CHIPS Trustees will work closely with Hertfordshire County Council regarding the availability of funding. The Development Manager will continue to widen the Charity's income stream through grant applications to other charitable organisations and fundraising events, and CHIPS has appointed a Fundraising Co-Ordinator with the view to increasing income from fundraising activities. CHIPs will continue to develop and extend the provision available to children and their families where funding and opportunities arise.

The Trustees will closely follow the guidance from Hertfordshire County Council and Ofsted to ensure that all provision offered meets all relevant guidelines.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated charity controlled by a governing document, its constitution, which was adopted on 1st April 1998 and amended on 21st June 2001.

The Charity is required to operate in accordance with its constitution.

Recruitment and appointment of new trustees

CHIPS is a parent led organisation and usually 50% of the Trustees are parents who have, or previously had, children attending sessions. Trustees are elected, appointed and reappointed annually at the AGM.

Organisational structure

The Charity employs a Charity Manager and a Development Manager and Fundraising Co-ordinator, who report to the Chair of Trustees, and three part time administrators. The Playscheme leaders are responsible for running the playschemes and clubs. They are directly managed by the Charity Manager but also provide reports at CHIPS Trustee meetings which are held five times per year. All playschemes are registered with Ofsted.

Induction and training of new trustees

All Trustees are encouraged to regularly visit the playschemes. Training is made available on request.

Wider network

The Charity works closely with Hertfordshire County Council, which provides the core funding grant, and the managers of venues where the playschemes and clubs are held. The Charity has established strong links with local businesses, other charities, elected councillors and community organisations and actively continues to widen this network.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate financial and other controls are in place to provide reasonable assurance against fraud and error. All policies and procedures are reviewed annually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1069535

Principal address

2nd Floor, Four Rivers House
4C Fentiman Walk
Hertford
Hertfordshire
SG14 1DB

CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2025

Trustees

G Nickson - Chair

M Cooper - Vice Chair

S Banerjee

P Campbell

T Ivison

M Ronsley (resigned 1.5.25)

A James

S Tatam (appointed 1.7.25)

R Thomas

A Lynch (appointed 1.7.25)

Ms N Shaw Trustee

Ms S Embley Trustee

Ms S Sharp (appointed 1.6.25)

J Edwards (appointed 1.4.25)

Ms C Sanday (appointed 17.7.25)

08/11/2025

Approved by order of the board of trustees on and signed on its behalf by:

Graham Nickson

[Graham Nickson \(Aug 11, 2025 19:30:49 GMT+1\)](#)

G Nickson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES

Independent examiner's report to the trustees of CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES

I report to the charity trustees on my examination of the accounts of CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Maurice Briindley FCA

08/12/2025

Date:

CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		55,232	-	55,232	38,349
Charitable activities					
General		313,413	-	313,413	271,781
Other trading activities	2	14,305	-	14,305	39,497
Investment income	3	3,804	-	3,804	325
Total		<u>386,754</u>	<u>-</u>	<u>386,754</u>	<u>349,952</u>
EXPENDITURE ON					
Raising funds		10,105	-	10,105	8,076
Charitable activities					
General		<u>370,964</u>	<u>-</u>	<u>370,964</u>	<u>363,611</u>
Total		<u>381,069</u>	<u>-</u>	<u>381,069</u>	<u>371,687</u>
NET INCOME/(EXPENDITURE)		5,685	-	5,685	(21,735)
RECONCILIATION OF FUNDS					
Total funds brought forward		231,738	-	231,738	253,473
TOTAL FUNDS CARRIED FORWARD		<u><u>237,423</u></u>	<u><u>-</u></u>	<u><u>237,423</u></u>	<u><u>231,738</u></u>

The notes form part of these financial statements

CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES

BALANCE SHEET 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	8	805	-	805	1,840
CURRENT ASSETS					
Debtors	9	5,100	-	5,100	6,105
Cash at bank		248,762	-	248,762	242,842
		<u>253,862</u>	<u>-</u>	<u>253,862</u>	<u>248,947</u>
CREDITORS					
Amounts falling due within one year	10	(17,244)	-	(17,244)	(19,049)
NET CURRENT ASSETS		<u>236,618</u>	<u>-</u>	<u>236,618</u>	<u>229,898</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>237,423</u>	<u>-</u>	<u>237,423</u>	<u>231,738</u>
NET ASSETS		<u>237,423</u>	<u>-</u>	<u>237,423</u>	<u>231,738</u>
FUNDS	11				
Unrestricted funds				237,423	231,738
TOTAL FUNDS				<u>237,423</u>	<u>231,738</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 08/11/2025..... and were signed on its behalf by:

Graham Nickson

Graham Nickson (Aug 11, 2025 19:30:49 GMT+1)

G Nickson - Trustee

CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 33% on cost and 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2025

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	<u>14,305</u>	<u>39,497</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>3,804</u>	<u>325</u>

4. SUPPORT COSTS

	Management	Finance	Human resources	Governance costs	Totals
	£	£	£	£	£
General	<u>135,823</u>	<u>61</u>	<u>80</u>	<u>5,844</u>	<u>141,808</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

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

	31.3.25	31.3.24
	120	20
Average number of employees	<u>120</u>	<u>20</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,349	-	38,349
Charitable activities			
General	271,781	-	271,781
Other trading activities	39,497	-	39,497
Investment income	325	-	325
Total	<u>349,952</u>	<u>-</u>	<u>349,952</u>
EXPENDITURE ON			
Raising funds	8,076	-	8,076
Charitable activities			
General	363,611	-	363,611

CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Total	371,687	-	371,687
NET INCOME/(EXPENDITURE)	(21,735)	-	(21,735)
RECONCILIATION OF FUNDS			
Total funds brought forward	253,473	-	253,473
TOTAL FUNDS CARRIED FORWARD	231,738	-	231,738

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	4,212	12,150	16,362
DEPRECIATION			
At 1 April 2024	3,778	10,744	14,522
Charge for year	66	969	1,035
At 31 March 2025	3,844	11,713	15,557
NET BOOK VALUE			
At 31 March 2025	368	437	805
At 31 March 2024	434	1,406	1,840

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Other debtors	5,100	5,100
Prepayments	-	1,005
	5,100	6,105

CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2025

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	-	1
Taxation and social security	1,915	1,254
Other creditors	15,329	17,794
	<u>17,244</u>	<u>19,049</u>

11. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	231,738	5,685	237,423
TOTAL FUNDS	<u>231,738</u>	<u>5,685</u>	<u>237,423</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	386,754	(381,069)	5,685
TOTAL FUNDS	<u>386,754</u>	<u>(381,069)</u>	<u>5,685</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	253,473	(21,735)	231,738
TOTAL FUNDS	<u>253,473</u>	<u>(21,735)</u>	<u>231,738</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,952	(371,687)	(21,735)
TOTAL FUNDS	<u>349,952</u>	<u>(371,687)</u>	<u>(21,735)</u>

CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 MARCH 2025

11. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	253,473	(16,050)	237,423
TOTAL FUNDS	<u>253,473</u>	<u>(16,050)</u>	<u>237,423</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	736,706	(752,756)	(16,050)
TOTAL FUNDS	<u>736,706</u>	<u>(752,756)</u>	<u>(16,050)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 MARCH 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	55,232	38,329
Donations from organisations	-	20
	<hr/> 55,232	<hr/> 38,349
Other trading activities		
Fundraising events	14,305	39,497
Investment income		
Deposit account interest	3,804	325
Charitable activities		
Attendance fees	55,516	32,085
Grants HCC	171,660	156,638
Grants- other	86,237	83,058
	<hr/> 313,413	<hr/> 271,781
Total incoming resources	<hr/> 386,754	<hr/> 349,952
EXPENDITURE		
Raising donations and legacies		
Sundries	10,105	8,076
Charitable activities		
Wages	169,752	155,244
Rent	27,761	34,712
Sundries	1,769	2,758
Holiday scheme expenses	6,383	9,416
Entertainment	2,660	3,273
Equipment & maintenance	10,194	12,608
Gifts	470	453
Training	2,444	4,219
Saturday club expenses	1,233	2,491
Clubs expenses	6,490	4,821
	<hr/> 229,156	<hr/> 229,995
Support costs		
Management		
Wages	100,044	93,414
Pensions	2,578	2,665
Rent	22,059	21,840
Insurance	2,437	2,332
Telephone	2,219	2,144
Carried forward	129,337	122,395

This page does not form part of the statutory financial statements

CHIPS-CHILDREN'S INTEGRATED PLAYSCHEMES**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2025**

	31.3.25 £	31.3.24 £
Management		
Brought forward	129,337	122,395
Postage and stationery	4,120	3,120
Sundries	1,332	3,983
Fixtures and fittings	66	76
Computer equipment	968	1,630
	<hr/>	<hr/>
	135,823	131,204
 Finance		
Bank charges	61	67
 Human resources		
Software licences	80	-
 Governance costs		
Accountancy and legal fees	2,148	1,985
Registration fees	3,696	360
	<hr/>	<hr/>
	5,844	2,345
	<hr/>	<hr/>
Total resources expended	381,069	371,687
	<hr/>	<hr/>
Net income/(expenditure)	<u>5,685</u>	<u>(21,735)</u>

This page does not form part of the statutory financial statements