

# BRENT PLAY ASSOCIATION

England & Wales - Charity number 1085110

## Details

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**Other names** BPA

**Status** Registered

**Legal form** Charitable company

**Company number** [03875532](#)

**Registered** 2001-02-21

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

## Contact

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**Address** Ground Floor  
Peppermint Heights  
Northwick Road  
Alperton  
Wembley  
Middlese

**Phone** 02089989986

**Email** [info@brentplay.org](mailto:info@brentplay.org)

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

## Activities

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**Objects:** (A) TO PROVIDE AND SUPPORT FACILITIES WITHIN THE BOROUGH OF BRENT FOR THE DAILY CARE, RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS AND SCHOOL HOLIDAYS. (B) TO ADVANCE THE EDUCATION AND TRAINING OF PERSONS IN THE PROVISION OF SUCH CARE, EDUCATION AND RECREATIONAL FACILITIES.

**Activities:** The charity's object and it's principal activity continues to be that of providing and supporting facilities within the Borough of Brent for the daily care, play, recreation and education of children, young people, and adults who have special needs. BPA continues to advance the education and training of persons in the provision of such care, education and recreational facilities.

## Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

## Geography

- **Area of benefit:** BOROUGH OF BRENT
- Barnet
- Brent
- Ealing
- Harrow

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£192,314	£183,590	-	-
2024-03-31	£275,621	£185,828	-	-
2023-03-31	£158,081	£190,411	-	-
2022-03-31	£140,136	£158,592	-	-
2021-03-31	£183,224	£120,740	-	-

## Trustees

Name	Role	Appointed
<b>MR MOSES</b>	Chair	
ANGELA MOORE		
ClIr Anton Georgiou		2019-12-17
Colin Alexander Hunter		2025-03-31
MARTIN FRANCIS		
PRINCESS GIBBS		
Yasmin Bernadette Lovell		2025-04-09
Zaffar Kalwala		2017-11-21

**BRENT PLAY ASSOCIATION**

England & Wales - Charity number 1085110

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# Accounts

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Registered Charity No. 1085110

Registered Company No.03875532

**BRENT PLAY ASSOCIATION**  
(Company Limited by Guarantee)

**Report and Accounts**

**31 March 2025**

**BRENT PLAY ASSOCIATION**  
**Report and accounts**

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## **BRENT PLAY ASSOCIATION**

### **Legal and Administrative information**

<b>Directors &amp; Trustees</b>	Moses M Francis Angela Moore P Gibbs Jemima Wilson Zaffar Van Kalwala
<b>Trustees</b>	Anton Georgiou
<b>Secretary</b>	G Knight
<b>Charity Number</b>	1085110
<b>Company Number</b>	03875532
<b>Registered Office</b>	Ground Floor, Peppermint Heights Northwick Road Wembley Middlesex HA0 1LG
<b>Independent Examiner</b>	Mahendra Pattni M Pattni & Co Chartered Accountants 3rd Floor, Vyman House 104 College Road Harrow Middlesex HA1 1BQ
<b>Bankers</b>	HSBC Bank Plc 584 High Road Wembley Middlesex HA0 2DB

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2025**

The trustees, who are also directors of the company for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 March 2025.

The directors of the charitable company (the charity) are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees. Their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

The trustees are satisfied with the performance of the charity during the year. The charity is operating as a Day care centre and receives income from Brent Social services for special care attendees, direct payments from parents and charitable donations. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice ("Charities SORP") (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019

#### **1. Name, registered office and constitution of the charity**

The full name of the charity is Brent Play Association The charity is also known by the name BPA.

The legal registration details are :-

<i>Date of incorporation</i>	11/11/1999
<i>Company Registration Number</i>	03875532
<i>Charity Registration Number</i>	1085110
<i>The Registered Office is</i>	Ground floor Peppermint Heights, Northwick Road Alperton , Middlesex HA0 1LG
<i>The telephone number is</i>	020 8998 9986
<i>Website</i>	<a href="http://www.brentplay.org">www.brentplay.org</a>

#### **2. Objectives and Activities of the Charity**

##### ***A summary of the objects of the charity as set out in its governing document.***

The charity's object and it's principal activity continues to be that of providing and supporting facilities within the London Borough of Brent and surrounding areas for the daily care of people who have special needs.

##### ***The charity's aims including the changes or differences it seeks to make through its activities***

The charity helps to develop their individual potential, by offering a range of activities, and opportunities for self-expression, skill development and extending their knowledge attitude and experience, and confidence.

This is achieved through the use of activities such as drama, dance, music, art and crafts, cooking, sports, games, free play, IT, and other creative and constructive pursuits. Through these activities they learn to become more confident and independent. By exercising decision-making and positive choices, they develop a greater autonomy, and sense of self-worth.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2025**

The charity also encourages the participation of the clients in the day to day running of the specialist Centre at Peppermint Heights, and the John Lyon narrow boat, which is based on the grand union canal, adjacent to the Centre. Clients are encouraged to work as part of a team, sharing responsibility for specific tasks according to their age, interests and abilities. A spirit of mutual assistance, enthusiasm, trust and positive encouragement is engendered through these shared activities.

Opportunities to participate in off-site activities to places of interest are equally important to broaden horizons and give the clients chance to have new experiences.

#### **3. Strategic Plan**

The charity aims to support , extend and improve a wide range of services, facilities, and opportunities in order to help clients intellectual, emotional, creative and social development.

Alongside this, the charity continues to support families in need, and where possible contribute to the positive cohesion of local neighbourhoods and communities.

The trustees monitor and evaluate the work of the charity, against local and national standards in order to ensure that the maximum support and benefits are offered to individuals and groups in the community, that all relevant legislation is met, and guidelines are adhered to. This includes all safeguarding, health and safety, and other mandatory and advisory policies, as contained within the BPA policy and procedures manual.

The charity also liaises with other relevant and interested parties to work where possible in partnership and for the mutual benefit of all concerned.

The charity employs, wherever possible, local people who have specialist knowledge and experience of working with eople from widely different backgrounds, and with a range of special needs, medical conditions, interests and abilities.

The charity ensures all staff are fully checked for criminal records, have good references, and pass the criteria set at interview procedure.

The charity ensures all our staff are fully-trained and aware of current relevant legislation, and confident in safeguarding children, health and safety and equality in practice.

The charity ensures the BPA premises at Peppermint Heights, in the best possible condition, and along with the John Lyon Narrow boat we ensure that they are fully compliant, and equipped and that any repairs that are needed are carried out promptly and to the highest possible standards.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2025**

#### ***Strategic Plan ( continued)***

The charity reaches out to all sectors of the community, paying particular attention to those groups that are hard to reach or are under-represented within local service provision, and to those that are most vulnerable and in need of support and encouragement. The charity continues to offer places to clients that are funded directly by local authorities, third party agencies and also through direct payments. Fundraising activities aim at reducing the cost of placements for those parents who require financial assistance in order to meet the full cost of one-to-one supervision.

#### ***Public Benefit***

In setting our objectives and planning future activities the Trustees have given careful consideration to the Charity Commission's general guidelines on public benefit. The Charity look to promote for the benefit of the communities in the area surrounding Brent Play, the provision of facilities with the object of improving the condition of life in the community.

#### ***An explanation of the charity's main objectives for the year.***

The charity also supports a variety of activities and opportunities for people across Brent, including specialist and integrated facilities . It also runs a 68 foot narrow boat on the Grand Union Canal suitable for environmental studies.

All our projects offer safe and stimulating environments.

#### ***An explanation of the charity's strategies for achieving its stated objectives.***

The stated objectives are achieved by working in partnership with the local authority, schools, parents, local businesses and other organisation providing similar facilities.

#### ***Details of significant activities (including its main programmes, projects, or services provided that contribute to the achievement of the stated objectives.***

The trustees consider that the performance of the charity in this period has been satisfactory.

Since its inception the charity has successfully obtained funding from a variety of sources in furtherance of its objectives (see section 6)

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2025**

#### **4. Direct provision:**

##### *a) people who have special needs*

The focal point for this work is the charity's headquarters at Peppermint Heights, which now operates throughout the year. The charity delivers one- to-one mentoring, education, care, and developmental activities and supervision for clients who have a wide variety of special needs. These needs include complex medical conditions, behavioural challenges, and various levels of autistic spectrum disorders ranging from little or no communication through to the higher achieving levels of asperger's syndrome.

The charity operates throughout the year, and is available for full or part-time sessions which provide a wide-range of creative and constructive activities and opportunities for clients.

Some clients have been excluded from school, or have yet to be allocated a place at school or college, and attend the Centre during term-time.

Some clients have completed all their educational opportunities, and are unable to find any employment. They therefore need somewhere that they can attend during the day that provides them with meaningful activities to help them develop their skills and abilities.

##### *b) The charity is based at Peppermint heights in Alperton*

This is a purpose-built centre comprising of a large hall, art and craft room, library and TV room, large kitchen, sensory room, fully-equipped changing room with adjustable bed, shower and hoist, and a small but very secure outside garden area.

Situated alongside the Grand Union Canal the charity also owns and operates a 68 foot narrow boat which takes clients ,parents and carer's on waterway trips throughout the year. Due to increased running costs the narrow boat has been passed on to another organisation

##### *c) Other areas of work*

Staff employed by the charity have specialist knowledge, training and experience in dealing with a range of complex medical, social, emotional and educational needs, including tube feeding, changing, administering medicines, and responding to challenging behavior.

The charity provides basic training for workers in first aid, health and safety, safeguarding young people, and other related subjects, ensuring that they are fully aware of current legislative requirements when working with clients.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2025**

#### *d) Fundraising activities*

The charity relies on grant aid from the donors and funders identified in the accounts, whose support is valued. There have also been donations of materials from supportive local shops and businesses.

#### ***Current Developments***

The charity will continue to seek additional funding from other sources to increase the amount of provision for people in the area.

It will also seek to increase the support and training provided to staff and other members of BPA to enable them to provide and cater for the growing need for good quality out of school play, learning, day respite and care.

We have now expanded provision at our new 'purpose built' Centre at Peppermint Heights, Alperton, and are providing clients with a wide-range of complex educational, medical and special needs. The City Bridge Foundation grant has enabled us to open for longer hours, i.e. earlier in the morning, and later on specific

We have a sensory room and installed special adaptations, including changing facilities, electrical hoist, wheelchair access throughout, large kitchen, library and outside play area fully secure and equipped for a wide range of activities.

We also now offer this Centre for the use of groups and organisations to meet, hold conferences, training sessions and to run a specialist Club for adults with special needs in the evening.

#### ***5. Future Developments***

The Trustees will continue to seek additional funding from other sources to increase the amount of provision in the area.

They will continue to work with other local organisations to set up and develop further play and educational opportunities including independent living skills and employment opportunities.

It will continue to develop the Centre at Peppermint Heights for use by people with a wide range of special educational and medical needs, and gradually integrate them into mainstream provision wherever possible.

The charity will also continue to support the network of provision in the Borough by sharing its resources, holding meetings, training sessions and special events designed to improve the quality and quantity of opportunities, and activities for people in Brent and the surrounding area.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2025**

#### **6. Structure, Governance and Management**

##### ***Nature of the Governing Document and constitution of the charity***

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the memorandum and articles of association. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

##### ***The organisational structure of the charity and how decisions are made.***

Trustees' of the charity meet on a regular basis and agree the broad strategy and areas of activity for the charity, including consideration of investment, reserves and risk management policies and performance. There are also honorary officers who have delegated power for the day to day operation of the charity.

Staff of the charity have delegated authority to carry out day to day work within policies agreed by the board.

There are currently five full-time members of staff, and the charity works in partnership with the local authority on many projects.

##### ***Membership of a wider network***

The charity works in partnership with many other organisations to develop and improve opportunities, events, and activities for our clients to have somewhere to attend on a daily basis where they can socialise with others, and learn in safe stimulating environment. It also has regular contact with other organisations with similar aims and objectives. The charity has received support from numerous sources including the John Lyon's Charity, the Henry Smith Trust, BBC Children in Need, Edward Harvist fund and the City Bridge Foundation. Fundraising enables the BPA to increase the numbers of clients they are able to work with, the variety of activities, which they are able to provide, and the cost of those activities and services for parents and carer's.

##### ***The major risks to which the charity is exposed and reviews and systems to mitigate risks***

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks which have been identified, and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks which have been so identified and reviewed.

New workers are subjected to full disclosure checks with Criminal Records Bureau, must provide full details of previous employment, training and qualifications, two references, and if these criteria are met must participate in a full interview process.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2025**

The charity's policy is to ensure that all its activities are undertaken by qualified and experienced staff, and always use the appropriate staff to client ratio.

The on-going backdrop of austerity measures has caused the organisation to pay careful attention to all financial matters, to ensure best value for money, and to maximize its efforts to raise funds, whilst maintaining high standards, and supporting the staff team by paying the London living wage to all members.

#### ***Relationships with other groups, charities and individuals***

BPA has received support from the John Lyon's Charity for many years which has enabled them to increase the number of clients that they are able to work with, and the variety of activities which they are able to provide.

#### ***7. Financial Review***

The financial results for the period are set out on pages 12 to 13.

#### ***Investment and Management Powers***

These are vested in the Trustees' and are governed by the memorandum and articles of association of the

#### ***Reserves***

The Trustees have examined the charitable company's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 12 months of the expenditure.

Budgeted expenditure for 2025/26 is £ 179,000 and therefore the target is £175,000 to £200,000 in general and restricted funds. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The remaining reserves are held to meet any or all redundancy payments as required by employment law.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2025**

#### ***7. Financial Review- continued***

##### ***Transactions and Financial position***

The financial statements are set out on pages 12 to 20. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £8,724 (2024 £89,793) .

##### ***Specific changes in fixed assets***

There were no specific changes to the fixed assets during the year.

##### **Share Capital**

The company is limited by guarantee and therefore has no share capital.

#### **8. The Directors and Trustees of the Charity during the Year Ending 31st March 2025**

All the directors of the company are also trustees of the charity, and there are no other trustees. All of the trustees who served during the year are named on page 2.

The board has the power to appoint additional trustees as it considers fit to do so.

The directors are members of the company.

#### **9. The members of the Board of Trustees of the Charity at the date the report and financial statements were approved were:-**

Moses  
M Francis  
Angela Moore  
P Gibbs  
Jemima Wilson  
Zaffar Van Kalwala  
Anton Georgiou

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2025**

#### **10. Bankers and Independent Examiner**

These are stated on page 1.

#### **Directors and Trustees Responsibilities in relation to the financial statements**

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial year

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Directors and Trustees' Responsibilities in relation to the financial statements**

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the auditors in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

#### **Method of preparation of accounts**

The trustees, in their capacity as directors, state that the accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies.

#### **Independent Examiner**

A resolution proposing M Pattni be re-appointed as Independent Examiner of the charity will be put to the Annual General Meeting

#### **Approval**

Approved by the board of directors and Trustees' on 7th May 2025 and signed on its behalf:

Zaffar Van Kalwala  
Director and Trustee

Moses Moses  
Director and Trustee

## **BRENT PLAY ASSOCIATION**

### **Independent Examiner's report to the Trustees of BRENT PLAY ASSOCIATION**

I report to the trustees on my examination of the accounts for the year ended 31st March 2025 which are set out on pages 12 to 20.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the Brent Play Association are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

#### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with s.130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mahendra M Pattni FCA  
Independent Examiner  
M Pattni & Co.  
Chartered Accountants

3rd Floor, Vyman House  
104 College Road  
Harrow  
Middlesex HA1 1BQ

Date : 5th May 2025

## BRENT PLAY ASSOCIATION

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2025

	Notes	Restricted	Unrestricted	Total	
		£	£	2025	2024
Incoming Resources		£	£	£	£
<b>Incoming Resources from Charitable activities</b>					
Donations				-	-
Grants Received	2	40,000	-	40,000	70,000
Day Care Fees			148,129	148,129	203,709
<b>Other Incoming Resources</b>					
Provision of Premises			1,088	1,088	
Miscellaneous Income	3		-	-	-
Interest Received on Bank Deposit			3,098	3,098	1,912
<b>Total Income</b>		<u>40,000</u>	<u>152,314</u>	<u>192,314</u>	<u>275,621</u>
<b>Resources Expended</b>					
Direct Charitable Activity Costs	4	40,299	132,285	172,584	173,868
<b>Other Expenditure</b>					
Management and Administration Expense	6	-	10,206	10,206	11,160
Governance Costs	7	-	800	800	800
<b>Total Resources Expended</b>		<u>40,299</u>	<u>143,291</u>	<u>183,590</u>	<u>185,828</u>
<b>Net Movement of Funds</b>	8	(299)	9,023	8,724	89,793
Transfer between Funds			-	-	-
Total Funds Brought Forward		<u>517</u>	<u>139,422</u>	<u>139,939</u>	<u>50,146</u>
<b>Total Funds at 31 March 2025</b>		<u>218</u>	<u>148,445</u>	<u>148,663</u>	<u>139,939</u>

All the charity's operations are classed as continuing. Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 12 to 17 form an integral part of these accounts

## BRENT PLAY ASSOCIATION

### BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible Assets	10	10,955	8,343
<b>Current Assets</b>			
Trade Debtors	11	8,863	13,205
Cash at Bank and in Hand		167,267	170,880
		<u>176,130</u>	<u>184,085</u>
<b>Creditors: Amounts Falling Due Within twelve months</b>	12	(11,147)	(25,214)
		<u>164,983</u>	<u>158,871</u>
<b>Net Current Assets</b>			
		164,983	158,871
<b>Provisions for liabilities and charges</b>	13	(27,275)	(27,275)
		<u>148,663</u>	<u>139,939</u>
<b>Net assets</b>			
		<u>148,663</u>	<u>139,939</u>
<b>Funds :</b>			
Unrestricted Funds	14	148,445	139,422
Restricted Funds	14	218	517
		<u>148,663</u>	<u>139,939</u>
<b>Total Charity Funds</b>			
		<u>148,663</u>	<u>139,939</u>

The directors are satisfied that the charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the charitable company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the board of directors and Trustees' on 7th May 2025 and signed on its behalf:

Zaffar Van Kalwala  
Director and Trustee

Moses  
Director and Trustee

The notes on pages 12 to 17 form an integral part of these accounts

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2025**

#### **1. Accounting Policies**

##### **a) Accounting Bases**

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005. The accounts have been drawn up in accordance with the provisions of the Charities Act 2011 and the Companies Act.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

##### **b) Accounting convention and going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention as modified by the revaluation of freehold land and buildings and fixed asset investments.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements and have reviewed cash flow forecasts and budgets in performing this review.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that may arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also

##### **c) Incoming Resources**

All income from grants, donations, subscriptions are shown in the accounts in the period in which they are receivable. All income from fund raising activities is shown gross, with the associated costs included in fundraising costs.

##### **d) Investment Income**

Bank Interest received is included on an actual receipts basis

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2025**

#### **e) Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accrual basis., inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

#### **f) Fundraising Costs**

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special fundraising events.

#### **g) Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities

#### **h) Governance Costs**

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the including cost of running the charity, renting and running office premises, staff salaries for administrative staff, legal fees, accountancy and audit fees and costs linked to the strategic management of the charity.

#### **i) Tangible fixed assets**

Depreciation is provided on the tangible fixed assets at rates calculated to write off the cost of the asset over it's expected useful life, at the following rates :

Furniture & Office Equipment	25% on reducing balance basis.
Motor Vehicle	25% on reducing balance basis.

**BRENT PLAY ASSOCIATION**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2025**

**2. Grants Received**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>£</b>
			<b>£</b>	
John Lyon Charity		-	-	50,000
Brent Community Grant	20,000	-	20,000	-
The City Bridge Foundation	20,000	-	20,000	20,000
	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>70,000</u>

**3. Miscellaneous Income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations	-	-
	<u>-</u>	<u>-</u>

**4. Resources Expended**

	<b>Note</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Direct Charitable Activity Costs</b>					
Staff Costs		33,583	120,191	153,774	153,182
Professional Fees		-	-	-	844
Activities		328	231	559	2,161
Narrow Boat Repairs/ Expenses		-	-	-	320
Operating Expenses for Dayca	5	6,388	11,863	18,251	17,361
		<u>40,299</u>	<u>132,285</u>	<u>172,584</u>	<u>173,868</u>

**5. Operating Expenses for Day Care**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Rent	-	10,246	10,246	10,000
Repairs and Renewals	-	305	305	1,009
Food	817	-	817	1,191
Materials & Equipment	1,944	-	1,944	260
Equipment	1,464	-	1,464	3,765
Licences	170	225	395	-
Cleaning	-	330	330	51
Car and Van Expenses	594	756	1,350	448
Telephone	859	-	859	-
Training/ Apprentice Costs	541	-	541	636
	<u>6,388</u>	<u>11,863</u>	<u>18,251</u>	<u>17,361</u>

## BRENT PLAY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2025

<b>6. Management and Administration Costs</b>	<b>2025</b>	<b>2024</b>
These include the general running costs of the charity	<b>£</b>	<b>£</b>
Telephone	859	1,831
Postage & Stationery	144	14
Subscriptions	2,598	-
Computer Software Support and consumables	1,082	2,291
Insurances	820	2,227
Miscellaneous Expenses	1,040	233
Accountancy	1,334	1,400
Bank Charges	243	383
Depreciation	2,086	2,781
	<u>10,206</u>	<u>11,160</u>

<b>7. Governance Costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent Examination	800	800
	<u>800</u>	<u>800</u>

<b>8. Net movement of funds</b>	<b>2025</b>	<b>2024</b>
The surplus of income over expenditure is stated after charging :	<b>£</b>	<b>£</b>
Depreciation of Tangible assets- owned by the charity	2,086	2,781

<b>9. Staff Costs</b>	<b>2025</b>	<b>2024</b>
The staff costs comprise of :	<b>£</b>	<b>£</b>
Wages & salaries	143,843	142,945
Social Security Costs	7,902	8,244
Staff pension Costs	2,029	1,993
	<u>153,774</u>	<u>153,182</u>

The average weekly number of staff employed, calculated as fulltime equivalents during the year was as follows :

	<b>2025</b>	<b>2024</b>
Direct Charitable work	2	2
Administrative	3	3

**BRENT PLAY ASSOCIATION**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2025**

**10. Fixed Assets**

**a) Used by the charity**

	Furniture & Office Equipment		Motor Vehicle	Total
	£	£	£	£
<b>Cost</b>				
Balance brought forward	5,637	35,317	13,198	54,152
Additions	-	4,698		4,698
Disposal	-	-	-	-
Balance carried forward 31 March 2025	<u>5,637</u>	<u>40,015</u>	<u>13,198</u>	<u>58,850</u>
<b>Depreciation</b>				
Balance brought forward	5,288	29,760	10,762	45,809
Charge for the Period	87	1,389	609	2,086
Balance carried forward 31 March 2025	<u>5,375</u>	<u>31,149</u>	<u>11,371</u>	<u>47,895</u>
<b>Net Book Value 31 March 2025</b>	<u>262</u>	<u>8,866</u>	<u>1,827</u>	<u>10,955</u>
<b>Net Book Value 31 March 2024</b>	<u>349</u>	<u>5,558</u>	<u>2,436</u>	<u>8,343</u>

**11. Debtors**

	<b>2025</b>	<b>2024</b>
	£	£
Trade Debtors	5,513	10,432
Other Debtors and Prepayments	3,350	2,773
	<u>8,863</u>	<u>13,205</u>

**12. Creditors: Amounts Falling Due Within twelve months**

	<b>2025</b>	<b>2024</b>
	£	£
Trade Creditors	824	800
Social Security and other taxes	2,941	2,822
Other Creditors and Accruals	7,382	21,592
	<u>11,147</u>	<u>25,214</u>

## BRENT PLAY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2025

<b>13. Provisions for liabilities and charges</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff Redundancy Costs	27,275	27,275

Provision is made for staff redundancy payments that may arise in the event the charity's funding is restricted or discontinued by existing funders.

### 14. Analysis of net assets between funds

	Restricted	Unrestricted	2025	2024
	£	£	£	£
Tangible fixed assets	2,279	8,676	10,955	8,343
Currents assets	11,634	164,496	176,130	184,085
Creditor: amounts falling due within one year	(2,318)	(8,828)	(11,147)	(25,214)
Creditor: amounts falling due after than one year	(5,673)	(21,602)	(27,275)	(27,275)
Net Assets at 31 March 2025	<u>5,921</u>	<u>142,742</u>	<u>148,663</u>	<u>139,939</u>

<b>15. Movement in funds</b>	<b>At 1 April</b>	<b>Incoming</b>	<b>Transfers</b>		<b>at 31 March</b>
	<b>2024</b>	<b>Resources</b>	<b>Outgoing</b>	<b>between</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>Resources</b>	<b>Funds</b>	<b>£</b>
<b>Restricted</b>	517	40,000	(40,299)		218
Total restricted funds	<u>-</u>	<u>-</u>	<u>(40,299)</u>	<u>-</u>	<u>218</u>
<b>Unrestricted</b>					
General Funds	139,422	152,314	(143,291)		148,445
Total unrestricted funds	<u>139,422</u>	<u>152,314</u>	<u>(143,291)</u>	<u>-</u>	<u>148,445</u>
Total Funds	<u>139,422</u>	<u>152,314</u>	<u>(183,590)</u>	<u>-</u>	<u>148,663</u>

### Purpose of Restricted Funds

At the year end there were £218 balance of restricted fund which are for the specified expenses for the day care activities.

The Unrestricted reserves at the year end will be utilised for the purposes of the core and operating expenses.

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2025**

#### **16. Related Party Transactions**

There were no related part transactions during the year

#### **17. Trustees Donations, Remuneration and Expenses**

During the period the charity entered into following transactions with members of the trustees:

##### **a) Payments made:**

No members of the trustees received fees or expenses in the year. The total amount of £ Nil (2024: £Nil) was paid in the period in respect of fees and expenses.

#### **18. Share Capital**

The Charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within year thereafter.

#### **19. Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**BRENT PLAY ASSOCIATION**

England & Wales - Charity number 1085110

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# Accounts

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Registered Charity No. 1085110

Registered Company No.03875532

**BRENT PLAY ASSOCIATION**  
(Company Limited by Guarantee)

**Report and Accounts**

**31 March 2024**

**BRENT PLAY ASSOCIATION**  
**Report and accounts**

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## **BRENT PLAY ASSOCIATION**

### **Legal and Administrative information**

<b>Directors &amp; Trustees</b>	Moses M Francis Angela Moore P Gibbs Jemima Wilson Zaffar Van Kalwala
<b>Trustees</b>	Anton Georgiou
<b>Secretary</b>	G Knight
<b>Charity Number</b>	1085110
<b>Company Number</b>	03875532
<b>Registered Office</b>	Ground Floor, Peppermint Heights Northwick Road Wembley Middlesex HA0 1LG
<b>Independent Examiner</b>	Mahendra Pattni M Pattni & Co Chartered Accountants 3rd Floor, Vyman House 104 College Road Harrow Middlesex HA1 1BQ
<b>Bankers</b>	HSBC Bank Plc 584 High Road Wembley Middlesex HA0 2DB

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2024**

The trustees, who are also directors of the company for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 March 2024.

The directors of the charitable company (the charity) are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees. Their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

The trustees are satisfied with the performance of the charity during the year. The charity is operating as a Day care centre and receives income from Brent Social services for special care attendees, direct payments from parents and charitable donations. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice ("Charities SORP") (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019

#### **1. Name, registered office and constitution of the charity**

The full name of the charity is Brent Play Association The charity is also known by the name BPA.

The legal registration details are :-

<i>Date of incorporation</i>	11/11/1999
<i>Company Registration Number</i>	03875532
<i>Charity Registration Number</i>	1085110
<i>The Registered Office is</i>	Ground floor Peppermint Heights, Northwick Road Alperton , Middlesex HA0 1LG
<i>The telephone number is</i>	020 8998 9986
<i>Website</i>	<a href="http://www.brentplay.org">www.brentplay.org</a>

#### **2. Objectives and Activities of the Charity**

##### ***A summary of the objects of the charity as set out in its governing document.***

The charity's object and it's principal activity continues to be that of providing and supporting facilities within the London Borough of Brent and surrounding areas for the daily care of people who have special needs.

##### ***The charity's aims including the changes or differences it seeks to make through its activities***

The charity helps to develop their individual potential, by offering a range of activities, and opportunities for self-expression, skill development and extending their knowledge attitude and experience, and confidence.

This is achieved through the use of activities such as drama, dance, music, art and crafts, cooking, sports, games, free play, IT, and other creative and constructive pursuits. Through these activities they learn to become more confident and independent. By exercising decision-making and positive choices, they develop a greater autonomy, and sense of self-worth.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2024**

The charity also encourages the participation of the clients in the day to day running of the specialist Centre at Peppermint Heights, and the John Lyon narrow boat, which is based on the grand union canal, adjacent to the Centre. Clients are encouraged to work as part of a team, sharing responsibility for specific tasks according to their age, interests and abilities. A spirit of mutual assistance, enthusiasm, trust and positive encouragement is engendered through these shared activities.

Opportunities to participate in off-site activities to places of interest are equally important to broaden horizons and give the clients chance to have new experiences.

#### **3. Strategic Plan**

The charity aims to support , extend and improve a wide range of services, facilities, and opportunities in order to help clients intellectual, emotional, creative and social development.

Alongside this, the charity continues to support families in need, and where possible contribute to the positive cohesion of local neighbourhoods and communities.

The trustees monitor and evaluate the work of the charity, against local and national standards in order to ensure that the maximum support and benefits are offered to individuals and groups in the community, that all relevant legislation is met, and guidelines are adhered to. This includes all safeguarding, health and safety, and other mandatory and advisory policies, as contained within the BPA policy and procedures manual.

The charity also liaises with other relevant and interested parties to work where possible in partnership and for the mutual benefit of all concerned.

The charity employs, wherever possible, local people who have specialist knowledge and experience of working with eople from widely different backgrounds, and with a range of special needs, medical conditions, interests and abilities.

The charity ensures all staff are fully checked for criminal records, have good references, and pass the criteria set at interview procedure.

The charity ensures all our staff are fully-trained and aware of current relevant legislation, and confident in safeguarding children, health and safety and equality in practice.

The charity ensures the BPA premises at Peppermint Heights, in the best possible condition, and along with the John Lyon Narrow boat we ensure that they are fully compliant, and equipped and that any repairs that are needed are carried out promptly and to the highest possible standards.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2024**

#### ***Strategic Plan ( continued)***

The charity reaches out to all sectors of the community, paying particular attention to those groups that are hard to reach or are under-represented within local service provision, and to those that are most vulnerable and in need of support and encouragement. The charity continues to offer places to clients that are funded directly by local authorities, third party agencies and also through direct payments. Fundraising activities aim at reducing the cost of placements for those parents who require financial assistance in order to meet the full cost of one-to-one supervision.

#### ***Public Benefit***

In setting our objectives and planning future activities the Trustees have given careful consideration to the Charity Commission's general guidelines on public benefit. The Charity look to promote for the benefit of the communities in the area surrounding Brent Play, the provision of facilities with the object of improving the condition of life in the community.

#### ***An explanation of the charity's main objectives for the year.***

The charity also supports a variety of activities and opportunities for people across Brent, including specialist and integrated facilities . It also runs a 68 foot narrow boat on the Grand Union Canal suitable for environmental studies.

All our projects offer safe and stimulating environments.

#### ***An explanation of the charity's strategies for achieving its stated objectives.***

The stated objectives are achieved by working in partnership with the local authority, schools, parents, local businesses and other organisation providing similar facilities.

#### ***Details of significant activities (including its main programmes, projects, or services provided that contribute to the achievement of the stated objectives.***

The trustees consider that the performance of the charity in this period has been satisfactory.

Since its inception the charity has successfully obtained funding from a variety of sources in furtherance of its objectives (see section 6)

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2024**

#### **4. Direct provision:**

##### *a) people who have special needs*

The focal point for this work is the charity's headquarters at Peppermint Heights, which now operates throughout the year. The charity delivers one- to-one mentoring, education, care, and developmental activities and supervision for clients who have a wide variety of special needs. These needs include complex medical conditions, behavioural challenges, and various levels of autistic spectrum disorders ranging from little or no communication through to the higher achieving levels of asperger's syndrome.

The charity operates throughout the year, and is available for full or part-time sessions which provide a wide-range of creative and constructive activities and opportunities for clients.

Some clients have been excluded from school, or have yet to be allocated a place at school or college, and attend the Centre during term-time.

Some clients have completed all their educational opportunities, and are unable to find any employment. They therefore need somewhere that they can attend during the day that provides them with meaningful activities to help them develop their skills and abilities.

##### *b) The charity is based at Peppermint heights in Alperton*

This is a purpose-built centre comprising of a large hall, art and craft room, library and TV room, large kitchen, sensory room, fully-equipped changing room with adjustable bed, shower and hoist, and a small but very secure outside garden area.

Situated alongside the Grand Union Canal the charity also owns and operates a 68 foot narrow boat which takes clients ,parents and carer's on waterway trips throughout the year. Due to increased running costs the narrow boat has been passed on to another organisation

##### *c) Other areas of work*

Staff employed by the charity have specialist knowledge, training and experience in dealing with a range of complex medical, social, emotional and educational needs, including tube feeding, changing, administering medicines, and responding to challenging behavior.

The charity provides basic training for workers in first aid, health and safety, safeguarding young people, and other related subjects, ensuring that they are fully aware of current legislative requirements when working with clients.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2024**

#### *d) Fundraising activities*

The charity relies on grant aid from the donors and funders identified in the accounts, whose support is valued. There have also been donations of materials from supportive local shops and businesses.

#### ***Current Developments***

The charity will continue to seek additional funding from other sources to increase the amount of provision for people in the area.

It will also seek to increase the support and training provided to staff and other members of BPA to enable them to provide and cater for the growing need for good quality out of school play, learning, day respite and care.

We have now expanded provision at our new 'purpose built' Centre at Peppermint Heights, Alperton, and are providing clients with a wide-range of complex educational, medical and special needs. The City Bridge Foundation grant has enabled us to open for longer hours, i.e. earlier in the morning, and later on specific

We have a sensory room and installed special adaptations, including changing facilities, electrical hoist, wheelchair access throughout, large kitchen, library and outside play area fully secure and equipped for a wide range of activities.

We also now offer this Centre for the use of groups and organisations to meet, hold conferences, training sessions and to run a specialist Club for adults with special needs in the evening.

#### ***5. Future Developments***

The Trustees will continue to seek additional funding from other sources to increase the amount of provision in the area.

They will continue to work with other local organisations to set up and develop further play and educational opportunities including independent living skills and employment opportunities.

It will continue to develop the Centre at Peppermint Heights for use by people with a wide range of special educational and medical needs, and gradually integrate them into mainstream provision wherever possible.

The charity will also continue to support the network of provision in the Borough by sharing its resources, holding meetings, training sessions and special events designed to improve the quality and quantity of opportunities, and activities for people in Brent and the surrounding area.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2024**

#### **6. Structure, Governance and Management**

##### ***Nature of the Governing Document and constitution of the charity***

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the memorandum and articles of association. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

##### ***The organisational structure of the charity and how decisions are made.***

Trustees' of the charity meet on a regular basis and agree the broad strategy and areas of activity for the charity, including consideration of investment, reserves and risk management policies and performance. There are also honorary officers who have delegated power for the day to day operation of the charity.

Staff of the charity have delegated authority to carry out day to day work within policies agreed by the board.

There are currently five full-time members of staff, and the charity works in partnership with the local authority on many projects.

##### ***Membership of a wider network***

The charity works in partnership with many other organisations to develop and improve opportunities, events, and activities for our clients to have somewhere to attend on a daily basis where they can socialise with others, and learn in safe stimulating environment. It also has regular contact with other organisations with similar aims and objectives. The charity has received support from numerous sources including the John Lyon's Charity, the Henry Smith Trust, BBC Children in Need, Edward Harvist fund and the City Bridge Foundation. Fundraising enables the BPA to increase the numbers of clients they are able to work with, the variety of activities, which they are able to provide, and the cost of those activities and services for parents and carer's.

##### ***The major risks to which the charity is exposed and reviews and systems to mitigate risks***

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks which have been identified, and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks which have been so identified and reviewed.

New workers are subjected to full disclosure checks with Criminal Records Bureau, must provide full details of previous employment, training and qualifications, two references, and if these criteria are met must participate in a full interview process.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2024**

The charity's policy is to ensure that all its activities are undertaken by qualified and experienced staff, and always use the appropriate staff to client ratio.

The on-going backdrop of austerity measures has caused the organisation to pay careful attention to all financial matters, to ensure best value for money, and to maximize its efforts to raise funds, whilst maintaining high standards, and supporting the staff team by paying the London living wage to all members.

#### ***Relationships with other groups, charities and individuals***

BPA has received support from the John Lyon's Charity for many years which has enabled them to increase the number of clients that they are able to work with, and the variety of activities which they are able to provide.

#### ***7. Financial Review***

The financial results for the period are set out on pages 12 to 13.

#### ***Investment and Management Powers***

These are vested in the Trustees' and are governed by the memorandum and articles of association of the charity.

#### ***Reserves***

The Trustees have examined the charitable company's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 12 months of the expenditure.

Budgeted expenditure for 2024/25 is £ 175,000 and therefore the target is £175,000 to £200,000 in general and restricted funds. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The remaining reserves are held to meet any or all redundancy payments as required by employment law.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2024**

#### ***7. Financial Review- continued***

##### ***Transactions and Financial position***

The financial statements are set out on pages 12 to 20. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £89,793 (2023 (£ 32,330)) .

##### ***Specific changes in fixed assets***

There were no specific changes to the fixed assets during the year.

##### **Share Capital**

The company is limited by guarantee and therefore has no share capital.

#### **8. The Directors and Trustees of the Charity during the Year Ending 31st March 2024**

All the directors of the company are also trustees of the charity, and there are no other trustees. All of the trustees who served during the year are named on page 2.

The board has the power to appoint additional trustees as it considers fit to do so.

The directors are members of the company.

#### **9. The members of the Board of Trustees of the Charity at the date the report and financial statements were approved were:-**

Moses  
M Francis  
Angela Moore  
P Gibbs  
Jemima Wilson  
Zaffar Van Kalwala  
Anton Georgiou

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2024**

#### **10. Bankers and Independent Examiner**

These are stated on page 1.

#### **Directors and Trustees Responsibilities in relation to the financial statements**

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial year

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Directors and Trustees' Responsibilities in relation to the financial statements**

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the auditors in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

#### **Method of preparation of accounts**

The trustees, in their capacity as directors, state that the accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies.

#### **Independent Examiner**

A resolution proposing M Pattni be re-appointed as Independent Examiner of the charity will be put to the Annual General Meeting

#### **Approval**

Approved by the board of directors and Trustees' on 24th April 2024 and signed on its behalf:

Zaffar Van Kalwala  
Director and Trustee

Moses Moses  
Director and Trustee

## **BRENT PLAY ASSOCIATION**

### **Independent Examiner's report to the Trustees of BRENT PLAY ASSOCIATION**

I report to the trustees on my examination of the accounts for the year ended 31st March 2024 which are set out on pages 12 to 20.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the Brent Play Association are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

#### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with s.130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mahendra M Pattni FCA  
Independent Examiner  
M Pattni & Co.  
Chartered Accountants

3rd Floor, Vyman House  
104 College Road  
Harrow  
Middlesex HA1 1BQ

Date : 24th April 2024

## BRENT PLAY ASSOCIATION

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2024

	Notes	Restricted	Unrestricted	Total	
		£	£	2024	2023
Incoming Resources		£	£	£	£
<b>Incoming Resources from Charitable activities</b>					
Donations				-	-
Grants Received	2	20,000	50,000	70,000	60,000
Day Care Fees			203,709	203,709	96,696
<b>Other Incoming Resources</b>					
Miscellaneous Income	3		-	-	1,100
Interest Received on Bank Deposit			1,912	1,912	285
<b>Total Income</b>		<u>20,000</u>	<u>255,621</u>	<u>275,621</u>	<u>158,081</u>
<b>Resources Expended</b>					
Direct Charitable Activity Costs	4	19,483	154,385	173,868	177,852
<b>Other Expenditure</b>					
Management and Administration Expense	6	-	11,160	11,160	11,759
Governance Costs	7	-	800	800	800
<b>Total Resources Expended</b>		<u>19,483</u>	<u>166,345</u>	<u>185,828</u>	<u>190,411</u>
<b>Net Movement of Funds</b>	8	517	89,276	89,793	(32,330)
Transfer between Funds			-	-	-
Total Funds Brought Forward		<u>(0)</u>	<u>50,146</u>	<u>50,146</u>	<u>82,476</u>
<b>Total Funds at 31 March 2024</b>		<u>517</u>	<u>139,422</u>	<u>139,939</u>	<u>50,146</u>

All the charity's operations are classed as continuing. Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 12 to 17 form an integral part of these accounts

## BRENT PLAY ASSOCIATION

### BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible Assets	10	8,343	11,124
<b>Current Assets</b>			
Trade Debtors	11	13,205	14,897
Cash at Bank and in Hand		170,880	68,545
		<u>184,085</u>	<u>83,442</u>
<b>Creditors: Amounts Falling Due Within twelve months</b>	12	(25,214)	(17,145)
		<u>158,871</u>	<u>66,297</u>
<b>Net Current Assets</b>			
		158,871	66,297
<b>Provisions for liabilities and charges</b>	13	(27,275)	(27,275)
		<u>139,939</u>	<u>50,146</u>
<b>Net assets</b>			
		<u>139,939</u>	<u>50,146</u>
<b>Funds :</b>			
Unrestricted Funds	14	139,422	50,146
Restricted Funds	14	517	-
		<u>139,939</u>	<u>50,146</u>
<b>Total Charity Funds</b>		<u>139,939</u>	<u>50,146</u>

The directors are satisfied that the charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the charitable company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the board of directors and Trustees' on 24th April 2024 and signed on its behalf:

Zaffar Van Kalwala  
Director and Trustee

Moses  
Director and Trustee

The notes on pages 12 to 17 form an integral part of these accounts

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2024**

#### **1. Accounting Policies**

##### **a) Accounting Bases**

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005. The accounts have been drawn up in accordance with the provisions of the Charities Act 2011 and the Companies Act.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

##### **b) Accounting convention and going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention as modified by the revaluation of freehold land and buildings and fixed asset investments.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements and have reviewed cash flow forecasts and budgets in performing this review.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that may arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also

##### **c) Incoming Resources**

All income from grants, donations, subscriptions are shown in the accounts in the period in which they are receivable. All income from fund raising activities is shown gross, with the associated costs included in fundraising costs.

##### **d) Investment Income**

Bank Interest received is included on an actual receipts basis

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2024**

#### **e) Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accrual basis., inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

#### **f) Fundraising Costs**

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special fundraising events.

#### **g) Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities

#### **h) Governance Costs**

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the including cost of running the charity, renting and running office premises, staff salaries for administrative staff, legal fees, accountancy and audit fees and costs linked to the strategic management of the charity.

#### **i) Tangible fixed assets**

Depreciation is provided on the tangible fixed assets at rates calculated to write off the cost of the asset over it's expected useful life, at the following rates :

Furniture & Office Equipment	25% on reducing balance basis.
Motor Vehicle	25% on reducing balance basis.

**BRENT PLAY ASSOCIATION**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2024**

<b>2. Grants Received</b>		<b>Restricted</b>	<b>Unrestricted</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>Total</b>	<b>£</b>
				<b>£</b>	<b>£</b>
John Lyon Charity			50,000	50,000	60,000
The City Bridge Foundation		20,000	-	20,000	-
		<u>20,000</u>	<u>50,000</u>	<u>70,000</u>	<u>60,000</u>
<b>3. Miscellaneous Income</b>				<b>2024</b>	<b>2023</b>
				<b>£</b>	<b>£</b>
Donations				-	-
				<u>-</u>	<u>-</u>
<b>4. Resources Expended</b>	<b>Note</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2024</b>	<b>2023</b>
<b>Direct Charitable Activity Costs</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff Costs		11,700	141,482	153,182	143,691
Professional Fees		-	844	844	2,500
Activities		1,930	231	2,161	1,448
Narrow Boat Repairs/ Expenses		-	320	320	15,599
Operating Expenses for Dayca	5	5,853	11,508	17,361	14,615
		<u>19,483</u>	<u>154,385</u>	<u>173,868</u>	<u>177,852</u>
<b>5. Operating Expenses for Day Care</b>		<b>Restricted</b>	<b>Unrestricted</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Rent		-	10,000	10,000	10,718
Repairs and Renewals		-	1,009	1,009	604
Food		1,191	-	1,191	722
Materials & Equipment		260	-	260	-
Equipment		3,765	-	3,765	2,055
Cleaning		-	51	51	223
Car and Van Expenses		-	448	448	294
Training		636	-	636	-
		<u>5,853</u>	<u>11,508</u>	<u>17,361</u>	<u>14,615</u>

## BRENT PLAY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2024

<b>6. Management and Administration Costs</b>	<b>2024</b>	<b>2023</b>
These include the general running costs of the charity	£	£
Telephone	1,831	2,431
Postage & Stationery	14	-
Computer Software Support and consummables	2,291	925
Insurances	2,227	3,002
Miscellaneous Expenses	233	439
Accountancy	1,400	1,400
Legal and Professional Fees	-	366
Bank Charges	383	121
Depreciation	2,781	3,075
	<u>11,160</u>	<u>11,759</u>

<b>7. Governance Costs</b>	<b>2024</b>	<b>2023</b>
	£	£
Independent Examination	800	800
	<u>800</u>	<u>800</u>

<b>8. Net movement of funds</b>	<b>2024</b>	<b>2023</b>
The surplus of income over expenditure is stated after charging :	£	£
Depreciation of Tangible assets- owned by the charity	2,781	3,075

<b>9. Staff Costs</b>	<b>2024</b>	<b>2023</b>
The staff costs comprise of :	£	£
Wages & salaries	142,945	134,800
Social Security Costs	8,244	7,032
Staff pension Costs	1,993	1,859
	<u>153,182</u>	<u>143,691</u>

The average weekly number of staff employed, calculated as fulltime equivalents during the year was as follows :

	<b>2024</b>	<b>2023</b>
Direct Charitable work	2	2
Administrative	3	3

## BRENT PLAY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2024

#### 10. Fixed Assets

##### a) Used by the charity

	Furniture & Office Equipment		Motor Vehicle	Total
	£	£	£	£
<b>Cost</b>				
Balance brought forward	5,637	35,317	13,198	54,152
Additions	-	-	-	-
Disposal	-	-	-	-
Balance carried forward 31 March 2024	<u>5,637</u>	<u>35,317</u>	<u>13,198</u>	<u>54,152</u>
<b>Depreciation</b>				
Balance brought forward	5,171	27,907	9,950	43,028
Charge for the Period	116	1,853	812	2,781
Balance carried forward 31 March 2024	<u>5,288</u>	<u>29,760</u>	<u>10,762</u>	<u>45,809</u>
<b>Net Book Value 31 March 2024</b>	<u>349</u>	<u>5,558</u>	<u>2,436</u>	<u>8,343</u>
<b>Net Book Value 31 March 2023</b>	<u>466</u>	<u>7,410</u>	<u>3,248</u>	<u>11,124</u>

#### 11. Debtors

	2024	2023
	£	£
Trade Debtors	10,432	10,360
Other Debtors and Prepayments	2,773	4,537
	<u>13,205</u>	<u>14,897</u>

#### 12. Creditors: Amounts Falling Due Within twelve months

	2024	2023
	£	£
Trade Creditors	800	800
Social Security and other taxes	2,822	1,850
Other Creditors and Accruals	21,592	14,496
	<u>25,214</u>	<u>17,145</u>

## BRENT PLAY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2024

<b>13. Provisions for liabilities and charges</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Staff Redundancy Costs	27,275	27,275

Provision is made for staff redundancy payments that may arise in the event the charity's funding is restricted or discontinued by existing funders.

### 14. Analysis of net assets between funds

	Restricted	Unrestricted	2024	2023
	£	£	£	£
Tangible fixed assets	605	7,738	8,343	11,124
Current assets	-	184,085	184,085	83,442
Creditor: amounts falling due within one year	(1,830)	(23,385)	(25,214)	(17,145)
Creditor: amounts falling due after than one year	(1,979)	(25,296)	(27,275)	(27,275)
Net Assets at 31 March 2022	<u>(3,203)</u>	<u>143,142</u>	<u>139,939</u>	<u>50,146</u>

<b>15. Movement in funds</b>	<b>At 1 April</b>	<b>Incoming</b>	<b>Transfers</b>		<b>at 31 March</b>
	<b>2023</b>	<b>Resources</b>	<b>Outgoing</b>	<b>between</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>Resources</b>	<b>Funds</b>	<b>£</b>
<b>Restricted</b>	-	20,000	(19,483)		517
Total restricted funds	<u>-</u>	<u>-</u>	<u>(19,483)</u>	<u>-</u>	<u>517</u>
<b>Unrestricted</b>					
General Funds	50,146	255,621	(166,345)		139,422
Total unrestricted funds	<u>50,146</u>	<u>255,621</u>	<u>(166,345)</u>	<u>-</u>	<u>139,422</u>
Total Funds	<u>50,146</u>	<u>255,621</u>	<u>(185,828)</u>	<u>-</u>	<u>139,939</u>

### Purpose of Restricted Funds

At the year end there were £517 balance of restricted fund which are for the specified expenses for the day care activities.

The Unrestricted reserves at the year end will be utilised for the purposes of the core and operating expenses.

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2024**

#### **16. Related Party Transactions**

There were no related part transactions during the year

#### **17. Trustees Donations, Remuneration and Expenses**

During the period the charity entered into following transactions with members of the trustees:

##### **a) Payments made:**

No members of the trustees received fees or expenses in the year. The total amount of £ Nil (2023: £Nil) was paid in the period in respect of fees and expenses.

#### **18. Share Capital**

The Charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within year thereafter.

#### **19. Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**BRENT PLAY ASSOCIATION**

England & Wales - Charity number 1085110

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# Accounts

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Registered Charity No. 1085110

Registered Company No.03875532

**BRENT PLAY ASSOCIATION**  
(Company Limited by Guarantee)

Report and Accounts

31 March 2023

**BRENT PLAY ASSOCIATION**  
**Report and accounts**

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## **BRENT PLAY ASSOCIATION**

### **Legal and Administrative information**

<b>Directors &amp; Trustees</b>	Moses M Francis Angela Moore P Gibbs Jemima Wilson Anton Georgiou
<b>Trustees</b>	Zaffar Van Kalwala
<b>Secretary</b>	G Knight
<b>Charity Number</b>	1085110
<b>Company Number</b>	03875532
<b>Registered Office</b>	Ground Floor, Peppermint Heights Northwick Road Wembley Middlesex HA0 1LG
<b>Independent Examiner</b>	Mahendra Pattni M Pattni & Co Chartered Accountants 3rd Floor, Vyman House 104 College Road Harrow Middlesex HA1 1BQ
<b>Bankers</b>	HSBC Bank Plc 584 High Road Wembley Middlesex HA0 2DB

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2023**

The trustees, who are also directors of the company for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 March 2023.

The directors of the charitable company (the charity) are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees. Their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

The trustees are satisfied with the performance of the charity during the year. The charity is operating as a Day care centre and receives income from Bernt Social services for special care attendees. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice ("Charities SORP") (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019

#### **1. Name, registered office and constitution of the charity**

The full name of the charity is Brent Play Association The charity is also known by the name BPA.

The legal registration details are :-

<i>Date of incorporation</i>	11/11/1999
<i>Company Registration Number</i>	03875532
<i>Charity Registration Number</i>	1085110
<i>The Registered Office is</i>	Ground floor Peppermint Heights, Northwick Road Alperton , Middlesex HA0 1LG
<i>The telephone number is</i>	020 8998 9986
<i>Website</i>	<a href="http://www.brentplay.org">www.brentplay.org</a>

#### **2. Objectives and Activities of the Charity**

##### ***A summary of the objects of the charity as set out in its governing document.***

The charity's object and it's principal activity continues to be that of providing and supporting facilities within the London Borough of Brent and surrounding areas for the daily care of people who have special needs.

##### ***The charity's aims including the changes or differences it seeks to make through its activities***

The charity helps to develop their individual potential, by offering a range of activities, and opportunities for self-expression, skill development and extending their knowledge attitude and experience, and confidence.

This is achieved through the use of activities such as drama, dance, music, art and crafts, cooking, sports, games, free play, IT, and other creative and constructive pursuits. Through these activities they learn to become more confident and independent. By exercising decision-making and positive choices, they develop a greater autonomy, and sense of self-worth.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2023**

The charity also encourages the participation of the clients in the day to day running of the specialist Centre at Peppermint Heights, and the John Lyon narrow boat, which is based on the grand union canal, adjacent to the Centre. Clients are encouraged to work as part of a team, sharing responsibility for specific tasks according to their age, interests and abilities. A spirit of mutual assistance, enthusiasm, trust and positive encouragement is engendered through these shared activities.

Opportunities to participate in off-site activities to places of interest are equally important to broaden horizons and give the clients chance to have new experiences.

#### **3. Strategic Plan**

The charity aims to support , extend and improve a wide range of services, facilities, and opportunities in order to help clients intellectual, emotional, creative and social development.

Alongside this, the charity continues to support families in need, and where possible contribute to the positive cohesion of local neighbourhoods and communities.

The trustees monitor and evaluate the work of the charity, against local and national standards in order to ensure that the maximum support and benefits are offered to individuals and groups in the community, that all relevant legislation is met, and guidelines are adhered to. This includes all safeguarding, health and safety, and other mandatory and advisory policies, as contained within the BPA policy and procedures manual.

The charity also liaises with other relevant and interested parties to work where possible in partnership and for the mutual benefit of all concerned.

The charity employs, wherever possible, local people who have specialist knowledge and experience of working with eople from widely different backgrounds, and with a range of special needs, medical conditions, interests and abilities.

The charity ensures all staff are fully checked for criminal records, have good references, and pass the criteria set at interview procedure.

The charity ensures all our staff are fully-trained and aware of current relevant legislation, and confident in safeguarding children, health and safety and equality in practice.

The charity ensures the BPA premises at Peppermint Heights, in the best possible condition, and along with the John Lyon Narrow boat we ensure that they are fully compliant, and equipped and that any repairs that are needed are carried out promptly and to the highest possible standards.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2023**

#### ***Strategic Plan ( continued)***

The charity reaches out to all sectors of the community, paying particular attention to those groups that are hard to reach or are under-represented within local service provision, and to those that are most vulnerable and in need of support and encouragement. The charity continues to offer places to clients that are funded directly by local authorities, third party agencies and also through direct payments. Fundraising activities aim at reducing the cost of placements for those parents who require financial assistance in order to meet the full cost of one-to-one supervision.

#### ***Public Benefit***

In setting our objectives and planning future activities the Trustees have given careful consideration to the Charity Commission's general guidelines on public benefit. The Charity look to promote for the benefit of the communities in the area surrounding Brent Play, the provision of facilities with the object of improving the condition of life in the community

#### ***An explanation of the charity's main objectives for the year.***

The charity also supports a variety of activities and opportunities for people across Brent, including specialist and integrated facilities . It also runs a 68 foot narrow boat on the Grand Union Canal suitable for environmental studies.

All our projects offer safe and stimulating environments.

#### ***An explanation of the charity's strategies for achieving its stated objectives.***

The stated objectives are achieved by working in partnership with the local authority, schools, parents, local businesses and other organisation providing similar facilities.

#### ***Details of significant activities (including its main programmes, projects, or services provided that contribute to the achievement of the stated objectives.***

The trustees consider that the performance of the charity in this period has been satisfactory.

Since its inception the charity has successfully obtained funding from a variety of sources in furtherance of its objectives (see section 6)

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2023**

#### **4. Direct provision:**

##### *a) people who have special needs*

The focal point for this work is the charity's headquarters at Peppermint Heights, which now operates throughout the year. The charity delivers one- to-one mentoring, education, care, and developmental activities and supervision for clients who have a wide variety of special needs. These needs include complex medical conditions, behavioural challenges, and various levels of autistic spectrum disorders ranging from little or no communication through to the higher achieving levels of asperger's syndrome.

The charity operates throughout the year, and is available for full or part-time sessions which provide a wide-range of creative and constructive activities and opportunities for clients.

Some clients have been excluded from school, or have yet to be allocated a place at school or college, and attend the Centre during term-time.

Some clients have completed all their educational opportunities, and are unable to find any employment. They therefore need somewhere that they can attend during the day that provides them with meaningful activities to help them develop their skills and abilities.

##### *b) The charity is based at Peppermint heights in Alperton*

This is a purpose-built centre comprising of a large hall, art and craft room, library and TV room, large kitchen, sensory room, fully-equipped changing room with adjustable bed, shower and hoist, and a small but very secure outside garden area.

Situated alongside the Grand Union Canal the charity also owns and operates a 68 foot narrow boat which takes clients ,parents and carer's on waterway trips throughout the year

##### *c) Other areas of work*

Staff employed by the charity have specialist knowledge, training and experience in dealing with a range of complex medical, social, emotional and educational needs, including tube feeding, changing, administering medicines, and responding to challenging behavior.

The charity provides basic training for workers in first aid, health and safety, safeguarding young people, and other related subjects, ensuring that they are fully aware of current legislative requirements when working with clients.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2023**

#### *d) Fundraising activities*

The charity relies on grant aid from the donors and funders identified in the accounts, whose support is valued. There have also been donations of materials from supportive local shops and businesses

#### ***Current Developments***

The charity will continue to seek additional funding from other sources to increase the amount of provision for people in the area.

It will also seek to increase the support and training provided to staff and other members of BPA to enable them to provide and cater for the growing need for good quality out of school play, learning, day respite and care.

We have now expanded provision at our new 'purpose built' Centre at Peppermint Heights, Alperton, and are providing clients with a wide-range of complex educational, medical and special needs.

We have a sensory room and installed special adaptations, including changing facilities, electrical hoist, wheelchair access throughout, large kitchen, library and outside play area fully secure and equipped for a wide range of activities.

We also now offer this Centre for the use of groups and organisations during the day, to meet, hold conferences and training sessions

#### ***5. Future Developments***

The Trustees will continue to seek additional funding from other sources to increase the amount of provision in the area.

They will continue to work with other local organisations to set up and develop further play and educational opportunities including independent living skills and employment opportunities.

It will continue to develop the Centre at Peppermint Heights for use by people with a wide range of special educational and medical needs, and gradually integrate them into mainstream provision wherever possible. The charity will also continue to support the network of provision in the Borough by sharing its resources, holding meetings, training sessions and special events designed to improve the quality and quantity of opportunities, and activities for people in Brent and the surrounding area.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2023**

#### **6. Structure, Governance and Management**

##### ***Nature of the Governing Document and constitution of the charity***

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the memorandum and articles of association. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

##### ***The organisational structure of the charity and how decisions are made.***

Trustees' of the charity meet on a regular basis and agree the broad strategy and areas of activity for the charity, including consideration of investment, reserves and risk management policies and performance. There are also honorary officers who have delegated power for the day to day operation of the charity.

Staff of the charity have delegated authority to carry out day to day work within policies agreed by the board.

There are currently four full-time members of staff, and the charity works in partnership with the local authority on many projects.

##### ***Membership of a wider network***

The charity works in partnership with many other organisations to develop and improve opportunities, events, and activities for our clients to have somewhere to attend on a daily basis where they can socialise with others, and learn in safe stimulating environment. It also has regular contact with other organisations with similar aims and objectives. The charity has received support from numerous sources including the John Lyon's Charity, the Henry Smith Trust, BBC Children in Need, and Edward Harvist fund. Fundraising enables the BPA to increase the numbers of clients they are able to work with, the variety of activities, which they are able to provide, and the cost of those activities and services for parents and carer's.

##### ***The major risks to which the charity is exposed and reviews and systems to mitigate risks***

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks which have been identified, and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks which have been so identified and reviewed.

New workers are subjected to full disclosure checks with Criminal Records Bureau, must provide full details of previous employment, training and qualifications, 2 references, and if these criteria are met must participate in a full interview process.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2023**

The charity's policy is to ensure that all its activities are undertaken by qualified and experienced staff, and always use the appropriate staff to client ratio.

The on-going backdrop of austerity measures has caused the organisation to pay careful attention to all financial matters, to ensure best value for money, and to maximize its efforts to raise funds, whilst maintaining high standards, and supporting the staff team by paying the London living wage to all members.

#### ***Relationships with other groups, charities and individuals***

BPA has received support from the John Lyon's Charity for many years which has enabled them to increase the number of clients that they are able to work with, and the variety of activities which they are able to provide.

#### ***7. Financial Review***

The financial results for the period are set out on pages 11 to 12.

#### ***Investment and Management Powers***

These are vested in the Trustees' and are governed by the memorandum and articles of association of the charity.

#### ***Reserves***

The Trustees have examined the charitable company's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 12 months of the expenditure.

Budgeted expenditure for 2023/24 is £ 135,000 and therefore the target is £135,000 to £200,000 in general and restricted funds. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The remaining reserves are held to meet any or all redundancy payments as required by employment law.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2023**

#### ***7. Financial Review- continued***

##### ***Transactions and Financial position***

The financial statements are set out on pages 12 to 21. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed+A147, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £ (32,330) (2022 £ 18,455) .

##### ***Specific changes in fixed assets***

There were no specific changes to the fixed assets during the year.

##### **Share Capital**

The company is limited by guarantee and therefore has no share capital.

#### **8. The Directors and Trustees of the Charity during the Year Ending 31st March 2023**

All the directors of the company are also trustees of the charity, and there are no other trustees. All of the trustees who served during the year are named on page 2.

The board has the power to appoint additional trustees as it considers fit to do so.

The directors are members of the company.

#### **9. The members of the Board of Trustees of the Charity at the date the report and financial statements were approved were:-**

Moses  
M Francis  
Angela Moore  
P Gibbs  
Jemima Wilson  
Zaffar Van Kalwala  
Anton Georgiou

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2023**

#### **10. Bankers and Independent Examiner**

These are stated on page 1.

#### **Directors and Trustees Responsibilities in relation to the financial statements**

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial year

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Directors and Trustees' Responsibilities in relation to the financial statements**

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the auditors in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

#### **Method of preparation of accounts**

The trustees, in their capacity as directors, state that the accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2023**

#### **Independent Examiner**

A resolution proposing M Pattni be re-appointed as Independent Examiner of the charity will be put to the Annual General Meeting

#### **Approval**

Approved by the board of directors and Trustees' on 5th June 2023 and signed on its behalf:

Martin Francis

Moses Moses

Director and Trustee

## **BRENT PLAY ASSOCIATION**

### **Independent Examiner's report to the Trustees of BRENT PLAY ASSOCIATION**

I report on the accounts for the year ended 31st March 2023 which are set out on pages 6 to 8.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the Brent Play Association are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

#### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with s.130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mahendra M Pattni FCA  
Independent Examiner  
M Pattni & Co.  
Chartered Accountants

3rd Floor, Vyman House  
104 College Road  
Harrow  
Middlesex HA1 1BQ

Date : 5th June 2023

## BRENT PLAY ASSOCIATION

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2023

	Notes	Restricted	Unrestricted	Total	
		£	£	2023	2022
Incoming Resources		£	£	£	£
<b>Incoming Resources from Charitable activities</b>					
Donations				-	-
Grants Received	2	-	60,000	60,000	86,868
Day Care Fees			96,696	96,696	53,256
<b>Other Incoming Resources</b>					
Miscellaneous Income	3		1,100	1,100	-
Interest Received on Bank Deposit			285	285	12
<b>Total Income</b>		-	158,081	158,081	140,136
<b>Resources Expended</b>					
Direct Charitable Activity Costs	4	-	177,852	177,852	144,842
<b>Other Expenditure</b>					
Management and Administration Expense	6	-	11,759	11,759	12,775
Governance Costs	7	-	800	800	975
<b>Total Resources Expended</b>		-	190,411	190,411	158,592
<b>Net Movement of Funds</b>	8	-	(32,330)	(32,330)	(18,455)
Transfer between Funds			-	-	-
Total Funds Brought Forward		(0)	82,476	82,476	100,932
<b>Total Funds at 31 March 2023</b>		(0)	50,146	50,146	82,476

All the charity's operations are classed as continuing. Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 12 to 17 form an integral part of these accounts

## BRENT PLAY ASSOCIATION

### BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible Assets	10	11,124	12,300
<b>Current Assets</b>			
Trade Debtors	11	14,897	8,619
Cash at Bank and in Hand		68,545	101,232
		<u>83,442</u>	<u>109,851</u>
<b>Creditors: Amounts Falling Due Within twelve months</b>	12	(17,145)	(12,400)
		<u>66,297</u>	<u>97,451</u>
<b>Net Current Assets</b>			
		66,297	97,451
<b>Provisions for liabilities and charges</b>	13	(27,275)	(27,275)
		<u>50,146</u>	<u>82,476</u>
<b>Net assets</b>			
		<u>50,146</u>	<u>82,476</u>
<b>Funds :</b>			
Unrestricted Funds	14	50,146	82,476
Restricted Funds	14	-	-
		<u>50,146</u>	<u>82,476</u>
<b>Total Charity Funds</b>			
		<u>50,146</u>	<u>82,476</u>

The directors are satisfied that the charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the charitable company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the board of directors and Trustees' on 5th June 2023 and signed on its behalf:

Martin Francis  
Director and Trustee

Moses

The notes on pages 12 to 17 form an integral part of these accounts

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023**

#### **1. Accounting Policies**

##### **a) Accounting Bases**

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005. The accounts have been drawn up in accordance with the provisions of the Charities Act 2011 and the Companies Act.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

##### **b) Accounting convention and going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention as modified by the revaluation of freehold land and buildings and fixed asset investments.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements and have reviewed cash flow forecasts and budgets in performing this review.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that may arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also

##### **c) Incoming Resources**

All income from grants, donations, subscriptions are shown in the accounts in the period in which they are receivable. All income from fund raising activities is shown gross, with the associated costs included in fundraising costs.

##### **d) Investment Income**

Bank Interest received is included on an actual receipts basis

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023**

#### **e) Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accrual basis., inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

#### **f) Fundraising Costs**

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special fundraising events.

#### **g) Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities

#### **h) Governance Costs**

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the including cost of running the charity, renting and running office premises, staff salaries for administrative staff, legal fees, accountancy and audit fees and costs linked to the strategic management of the charity.

#### **i) Tangible fixed assets**

Depreciation is provided on the tangible fixed assets at rates calculated to write off the cost of the asset over it's expected useful life, at the following rates :

Furniture & Office Equipment	25% on reducing balance basis.
Motor Vehicle	25% on reducing balance basis.

## BRENT PLAY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023

<b>2. Grants Received</b>		<b>Restricted</b>	<b>Unrestricted</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>Total</b>	<b>£</b>
				<b>£</b>	
John Lyon Charity			60,000	60,000	50,000
London Borough of Brent- Social Services		-	-	-	7,000
HRC Hewitson PLC			-	-	1,000
CAF			-	-	100
HMRC- CJRS Grant			-	-	28,768
		-	60,000	60,000	86,868
<b>3. Miscellaneous Income</b>				<b>2023</b>	<b>2022</b>
				<b>£</b>	<b>£</b>
Donations				1,100	-
				1,100	-
<b>4. Resources Expended</b>				<b>2023</b>	<b>2022</b>
<b>Direct Charitable Activity Costs</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff Costs		-	143,691	143,691	119,253
Professional Fees		-	2,500	2,500	3,298
Activities		-	1,448	1,448	344
Narrow Boat Repairs/ Expenses		-	15,599	15,599	6,127
Operating Expenses for the Pla	5	-	14,615	14,615	15,820
		-	177,852	177,852	144,842
<b>5. Operating Expenses for Day Care</b>				<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Rent		-	10,718	10,718	10,000
Repairs and Renewals		-	604	604	791
Food		-	722	722	562
Materials & Equipment		-	2,055	2,055	1,667
Cleaning		-	223	223	507
Car and Van Expenses		-	294	294	2,293
Travelling Expenses		-	-	-	
		-	14,615	14,615	15,820

## BRENT PLAY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023

<b>6. Management and Administration Costs</b>	<b>2023</b>	<b>2022</b>
These include the general running costs of the charity	£	£
Telephone	2,431	1,994
Postage & Stationery	-	174
Computer Software Support and consummables	925	1,666
Insurances	3,002	3,767
Miscellaneous Expenses	439	128
Accountancy	1,400	1,582
Legal and Professional Fees	366	369
Bank Charges	121	162
Depreciation	3,075	2,933
	<u>11,759</u>	<u>12,775</u>

<b>7. Governance Costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Meeting Expenses	(0)	175
Independent Examination	800	800
	<u>800</u>	<u>975</u>

<b>8. Net movement of funds</b>	<b>2023</b>	<b>2022</b>
The surplus of income over expenditure is stated after charging :	£	£
Depreciation of Tangible assets- owned by the charity	3,075	2,933

<b>9. Staff Costs</b>	<b>2023</b>	<b>2022</b>
The staff costs comprise of :	£	£
Wages & salaries	134,800	112,492
Social Security Costs	7,032	5,276
Staff pension Costs	1,859	1,485
	<u>143,691</u>	<u>119,253</u>

The average weekly number of staff employed, calculated as fulltime equivalents during the year was as follows :

	<b>2023</b>	<b>2022</b>
Direct Charitable work	2	2
Administrative	3	3

**BRENT PLAY ASSOCIATION**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2023**

**10. Fixed Assets**

**a) Used by the charity**

	<b>Furniture &amp; Office Equipment</b>		<b>Motor Vehicle</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
Balance brought forward	5,637	33,418	13,198	52,253
Additions	-	1,899		1,899
Disposal	-	-	-	-
Balance carried forward 31 March 2023	<u>5,637</u>	<u>35,317</u>	<u>13,198</u>	<u>54,152</u>
<b>Depreciation</b>				
Balance brought forward	5,016	26,070	8,867	39,953
Charge for the Period	155	1,837	1,083	3,075
Balance carried forward 31 March 2023	<u>5,171</u>	<u>27,907</u>	<u>9,950</u>	<u>43,028</u>
<b>Net Book Value 31 March 2023</b>	<u>466</u>	<u>7,410</u>	<u>3,248</u>	<u>11,124</u>
<b>Net Book Value 31 March 2022</b>	<u>621</u>	<u>7,348</u>	<u>4,331</u>	<u>12,300</u>

**11. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Debtors	10,360	7,290
Other Debtors and Prepayments	4,537	1,330
	<u>14,897</u>	<u>8,619</u>

**12. Creditors: Amounts Falling Due Within twelve months**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Creditors	800	3,300
Social Security and other taxes	1,850	2,512
Other Creditors and Accruals	14,496	6,589
	<u>17,145</u>	<u>12,400</u>

## BRENT PLAY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023

<b>13. Provisions for liabilities and charges</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff Redundancy Costs	27,275	27,275

Provision is made for staff redundancy payments that may arise in the event the charity's funding is restricted or discontinued by existing funders.

### 14. Analysis of net assets between funds

	Restricted	Unrestricted	2023	2022
	£	£	£	£
Tangible fixed assets	-	11,124	11,124	12,300
Currents assets	-	83,442	83,442	109,851
Creditor: amounts falling due within one year	-	(17,145)	(17,145)	(12,400)
Creditor: amounts falling due after than one year	-	(27,275)	(27,275)	(27,275)
Net Assets at 31 March 2022	-	50,146	50,146	82,476

<b>15. Movement in funds</b>	<b>At 1 April</b>	<b>Incoming</b>	<b>Transfers</b>		<b>at 31 March</b>
	<b>2022</b>	<b>Resources</b>	<b>Outgoing</b>	<b>between</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>Resources</b>	<b>Funds</b>	<b>£</b>
<b>Restricted</b>					
Total restricted funds	-	-	-	-	0
<b>Unrestricted</b>					
General Funds	82,476	158,081	(190,411)		50,146
Total unrestricted funds	82,476	158,081	(190,411)	-	50,146
Total Funds	82,476	158,081	(190,411)	-	50,146

### Purpose of Restricted Funds

At the year end there were no restricted funds

The Unrestricted reserves at the year end will be utilised for the purposes of the core and operating expenses

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023**

#### **16. Related Party Transactions**

There were no related part transactions during the year

#### **17. Trustees Donations, Remuneration and Expenses**

During the period the charity entered into following transactions with members of the trustees:

##### **a) Payments made:**

No members of the trustees received fees or expenses in the year. The total amount of £ Nil (2022: £NIL) was paid in the period in respect of fees and expenses.

#### **18. Share Capital**

The Charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within year thereafter.

#### **19. Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**BRENT PLAY ASSOCIATION**

England & Wales - Charity number 1085110

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# Accounts

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Registered Charity No. 1085110

Registered Company No.03875532

BRENT PLAY ASSOCIATION  
(Company Limited by Guarantee)

Report and Accounts

31 March 2022

**BRENT PLAY ASSOCIATION**  
**Report and accounts**

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## **BRENT PLAY ASSOCIATION**

### **Legal and Administrative information**

<b>Directors &amp; Trustees</b>	Moses M Francis Angela Moore P Gibbs Jemima Wilson
<b>Trustees</b>	Zaffar Van Kalwala
<b>Secretary</b>	G Knight
<b>Charity Number</b>	1085110
<b>Company Number</b>	03875532
<b>Registered Office</b>	Ground Floor, Peppermint Heights Northwick Road Wembley Middlesex HA0 1LG
<b>Independent Examiner</b>	Mahendra Pattni M Pattni & Co Chartered Accountants 3rd Floor, Vyman House 104 College Road Harrow Middlesex HA1 1BQ
<b>Bankers</b>	HSBC Bank Plc 584 High Road Wembley Middlesex HA0 2DB

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2022**

The trustees, who are also directors of the company for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 March 2022.

The directors of the charitable company (the charity) are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees. Their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

The trustees are satisfied with the performance of the charity during the year, however consider that the year 2021-21 will be very uncertain due to the impact of COVID 19 on the charity's activities. For some, the impact might get worse and for others, restrictions might be eased. However, almost all entities will remain subject to some uncertainty for the foreseeable future. Charity will need to consider which events after the reporting date might be adjusting events.

#### **1. Name, registered office and constitution of the charity**

The full name of the charity is Brent Play Association. The charity is also known by the name BPA.

The legal registration details are :-

<i>Date of incorporation</i>	11/11/1999
<i>Company Registration Number</i>	03875532
<i>Charity Registration Number</i>	1085110
<i>The Registered Office is</i>	Ground floor Peppermint Heights, Northwick Road Alperton, Middlesex HA0 1LG
<i>The telephone number is</i>	020 8998 9986
<i>Website</i>	<a href="http://www.brentplay.org">www.brentplay.org</a>

#### **2. Objectives and Activities of the Charity**

##### ***A summary of the objects of the charity as set out in its governing document.***

The charity's object and its principal activity continues to be that of providing and supporting facilities within the London Borough of Brent and surrounding areas for the daily care, play, recreation and education of children and young people six days per week, term time and school holidays. The charity also provides day respite and learning opportunities for children and young people with special needs up to the age of 19 years, and where appropriate adults exceeding 19 years by special arrangement. The expansion of facilities for young people over the age of 19 years (young adults) has continued throughout 2021.

##### ***The charity's aims including the changes or differences it seeks to make through its activities***

The charity helps children, young people and young adults to develop their individual potential, by offering a range of activities, and opportunities for self-expression, skill development and extending their knowledge, attitude and experience, and confidence.

This is achieved through the use of activities such as drama, dance, music, art and crafts, cooking, sports, games, free play, IT, and other creative and constructive pursuits. Through these activities young people learn to become more confident and independent. By exercising decision-making and positive choices, they develop a greater autonomy, and sense of self-worth.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2022**

The charity also encourages the participation of children and young people in the day to day running of the specialist Centre at Peppermint Heights, and the John Lyon narrow boat, which is based on the grand union canal, adjacent to the Centre. Young people are encouraged to work as part of a team, sharing responsibility for specific tasks according to their age, interests and abilities. A spirit of mutual assistance, enthusiasm, trust and positive encouragement is engendered through these shared activities.

Opportunities to participate in off-site activities to places of interest are equally important to broaden horizons and give young people the chance to have new experiences.

#### ***3. Strategic Plan***

The charity aims to support , extend and improve a wide range of services, facilities, and opportunities in order to help children and young people's development.

Alongside this, the charity continues to support families in need, and where possible contribute to the positive cohesion of local neighbourhoods and communities.

The trustees monitor and evaluate the work of the charity, against local and national standards in order to ensure that the maximum support and benefits are offered to individuals and groups in the community, that all relevant legislation is met, and guidelines are adhered to. This includes all safeguarding, health and safety, and other mandatory and advisory policies, as contained within the BPA policy and procedures manual.

The charity also liaises with other relevant and interested parties to work where possible in partnership and for the mutual benefit of all concerned.

The charity employs, wherever possible, local people who have specialist knowledge and experience of working with children and young people from widely different backgrounds, and with a range of special needs, medical conditions, interests and abilities.

The charity ensures all staff are fully checked for criminal records, have good references, and pass the criteria set at interview procedure.

The charity ensures all our staff are fully-trained and aware of current relevant legislation, and confident in safeguarding children, health and safety and equality in practice.

The charity ensures the BPA premises at Peppermint Heights, in the best possible condition, and along with the John Lyon Narrow boat we ensure that they are fully compliant, and equipped and that any repairs that are needed are carried out promptly and to the highest possible standards.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2022**

#### ***Strategic Plan ( continued)***

The charity reaches out to all sectors of the community, paying particular attention to those groups that are hard to reach or are under-represented within local service provision, and to those that are most vulnerable and in need of support and encouragement. The charity continues to offer places to children and young people that are funded directly by local authorities, third party agencies and also through direct payments. Fundraising activities aim at reducing the cost of placements for those parents who require financial assistance in order to meet the full cost of one-to-one supervision.

#### ***Public Benefit***

In setting our objectives and planning future activities the Trustees have given careful consideration to the Charity Commission's general guidelines on public benefit. The Charity look to promote for the benefit of the communities in the area surrounding Brent Play, the provision of facilities with the object of improving the condition of life in the community

#### ***An explanation of the charity's main objectives for the year.***

The charity also supports a variety of out of school activities and opportunities for children and young people across Brent, including specialist and integrated facilities for children and young people with special needs. It also runs a 68 foot narrow boat on the Grand Union Canal suitable for environmental studies.

All our projects offer safe and stimulating environments for children and young people aged 4 upwards. They offer a range of activities designed to help children and young people to develop social, intellectual, creative and physical skills and abilities.

#### ***An explanation of the charity's strategies for achieving its stated objectives.***

The stated objectives are achieved by working in partnership with the local authority, schools, parents and other organisation providing similar facilities.

#### ***Details of significant activities (including its main programmes, projects, or services provided that contribute to the achievement of the stated objectives.***

The trustees consider that the performance of the charity in this period has been satisfactory.

Since its inception the charity has successfully obtained funding from a variety of sources in furtherance of its objectives (see section 6)

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2022**

#### **4. Direct provision:**

##### *a) children and young people with special needs*

The focal point for this work is the charity's headquarters at Peppermint Heights, which now operates 7 days per week throughout the year. The charity delivers one- to-one mentoring, education, care, play and developmental activities and supervision for children and young people who have a wide variety of special needs. These needs include complex medical conditions, behavioural challenges, and various levels of autistic spectrum disorders ranging from little or no communication through to the higher achieving levels of asperger's syndrome.

The charity operates 7 days per week throughout the year, and is available for full or part-time sessions which provide a wide-range of creative and constructive activities and opportunities for children and young people.

Sessions include regular after school, weekend clubs and holiday play schemes, emergency respite and regular off-site trips and events.

Some clients have been excluded from school, or have yet to be allocated a place at school or college, and attend the Centre during term-time, as well as at weekends or during school holidays.

Some clients have completed all their educational opportunities, and are unable to find any employment. They therefore need somewhere that they can attend during the day that provides them with meaningful activities to help them develop their skills and abilities.

##### *b) The charity is based at Peppermint heights in Alperton*

This is a purpose-built centre comprising of a large hall, art and craft room, library and TV room, large kitchen, sensory room, fully-equipped changing room with adjustable bed, shower and hoist, and a small but very secure outside garden area with playhouse and swing.

Situated alongside the Grand Union Canal the charity also owns and operates a 68 foot narrow boat which takes young people, parents and carer's on waterway trips throughout the year

##### *c) Other areas of work*

Staff employed by the charity have specialist knowledge, training and experience in dealing with a range of complex medical, social, emotional and educational needs, including tube feeding, changing, administering medicines, and responding to challenging behavior.

The charity provides basic training for workers in first aid, health and safety, safeguarding young people, and other related subjects, ensuring that they are fully aware of current legislative requirements when working with children and young people

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2022**

#### *d) Fundraising activities*

The charity relies on grant aid from the donors and funders identified in the accounts ,whose support is valued. There have also been donations of materials from supportive local shops and businesses

#### ***Current Developments***

The charity will continue to seek additional funding from other sources to increase the amount of provision for children and young people in the area.

It will also seek to increase the support and training provided to staff and other members of BPA to enable them to provide and cater for the growing need for good quality out of school play, learning, day respite and care.

We have now expanded provision at our new 'purpose built' Centre at Peppermint Heights, Alperton, and are providing an after school club, holiday play schemes and weekend club for children and young people with a wide-range of complex educational, medical and special needs.

We have a sensory room and installed special adaptations, including changing facilities, electrical hoist, wheelchair access throughout, large kitchen, library and outside play area fully secure and equipped for a wide range of activities.

We also now offer this Centre for the use of groups and organisations during the day, to meet, hold conferences and training sessions

#### ***5. Future Developments***

The Trustees will continue to seek additional funding from other sources to increase the amount of provision for children and young people in the area.

They will continue to work with other local organisations to set up and develop further play and educational opportunities including independent living skills and employment opportunities.

It will continue to develop the Centre at Peppermint Heights for use by children and young people with a wide range of special educational and medical needs, and gradually integrate them into mainstream provision wherever possible.

The charity will also continue to support the network of provision in the Borough by sharing its resources, holding meetings, training sessions and special events designed to improve the quality and quantity of opportunities, and activities for children and young people in Brent and the surrounding area.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2022**

#### **6. Structure, Governance and Management**

##### ***Nature of the Governing Document and constitution of the charity***

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the memorandum and articles of association. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

##### ***The organisational structure of the charity and how decisions are made.***

Trustees' of the charity meet on a regular basis and agree the broad strategy and areas of activity for the charity, including consideration of investment, reserves and risk management policies and performance. There are also honorary officers who have delegated power for the day to day operation of the charity.

Staff of the charity have delegated authority to carry out day to day work within policies agreed by the board.

There are currently four full-time members of staff, and the charity works in partnership with the local authority on many projects.

##### ***Membership of a wider network***

The charity works in partnership with many other organisations to develop and improve opportunities, events, and activities for young people to have somewhere to attend on a daily basis where they can socialise with others, and learn in safe stimulating environment. It also has regular contact with other organisations with similar aims and objectives. The charity has received support from numerous sources including the John Lyon's Charity, the Henry Smith Trust, BBC Children in Need, and Edward Harvist fund. Fundraising enables the BPA to increase the numbers of children and young people they are able to work with, the variety of activities, which they are able to provide, and the cost of those activities and services for parents and carer's.

##### ***The major risks to which the charity is exposed and reviews and systems to mitigate risks***

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks which have been identified, and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks which have been so identified and reviewed.

New workers are subjected to full disclosure checks with Criminal Records Bureau, must provide full details of previous employment, training and qualifications, 2 references, and if these criteria are met must participate in a full interview process.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2022**

Work with children and young people is open to risks. The charity's policy is to ensure that all its activities are undertaken by qualified and experienced staff, and always use the appropriate ratio of staff to young persons.

The on-going backdrop of austerity measures has caused the organisation to pay careful attention to all financial matters, to ensure best value for money, and to maximize its efforts to raise funds, whilst maintaining high standards, and supporting the staff team by paying the London living wage to all members.

#### ***Relationships with other groups, charities and individuals***

BPA has received support from the John Lyon's Charity for many years which has enabled them to increase the numbers of young people that they are able to work with, and the variety of activities which they are able to provide.

#### ***7. Financial Review***

The financial results for the period are set out on pages 11 to 12.

#### ***Covid 19***

The Trustees have considered the effect of the Covid-19 outbreak which has caused significant disruption to the Charity's business and activities. All the staff were furloughed during the part of the year and the charity received government grant for the furloughed payroll. Operations began in August 2021 with some of the staff back to work. Despite the difficulties, the trustees are confident that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### ***Investment and Management Powers***

These are vested in the Trustees' and are governed by the memorandum and articles of association of the charity.

#### ***Reserves***

The Trustees have examined the charitable company's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 12 months of the expenditure.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2022**

#### ***7. Financial Review- continued***

Budgeted expenditure for 2022/23 is £ 135,000 and therefore the target is £135,000 to £200,000 in general and restricted funds. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The remaining reserves are held to meet any or all redundancy payments as required by employment law.

#### ***Transactions and Financial position***

The financial statements are set out on pages 12 to 21. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (effective April 2005) and in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £ (18,455) (2021 £ 62,484) .

#### ***Specific changes in fixed assets***

There were no specific changes to the fixed assets during the year.

#### **Share Capital**

The company is limited by guarantee and therefore has no share capital.

#### **8. The Directors and Trustees of the Charity during the Year Ending 31st March 2022**

All the directors of the company are also trustees of the charity, and there are no other trustees. All of the trustees who served during the year are named on page 2.

The board has the power to appoint additional trustees as it considers fit to do so.

The directors are members of the company.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2022**

**The members of the Board of Trustees of the Charity at the date the report and financial statements were approved were:-**

Moses  
M Francis  
Angela Moore  
P Gibbs  
Jemima Wilson  
Zaffar Van Kalwala

#### **Bankers and Independent Examiner**

These are stated on page 1.

#### **Directors and Trustees Responsibilities in relation to the financial statements**

Charity Law and the Companies Acts require the Board to prepare financial statements for each financial

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Directors and Trustees' Responsibilities in relation to the financial statements**

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the auditors in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

#### **Method of preparation of accounts**

The trustees, in their capacity as directors, state that the accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies.

**BRENT PLAY ASSOCIATION**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2022**

**Independent Examiner**

A resolution proposing M Pattni be re-appointed as Independent Examiner of the charity will be put to the

**Approval**

Approved by the board of directors and Trustees' on 12 December 2022 and signed on its behalf:

Martin Francis

Moses Moses

Director and Trustee

## **BRENT PLAY ASSOCIATION**

### **Independent Examiner's report to the Trustees of BRENT PLAY ASSOCIATION**

I report on the accounts for the year ended 31st March 2022 which are set out on pages 6 to 8.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

#### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with s.130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mahendra M Pattni FCA  
Independent Examiner  
M Pattni & Co.  
Chartered Accountants

3rd Floor, Vyman House  
104 College Road  
Harrow  
Middlesex HA1 1BQ

Date : 12th December 2022

**BRENT PLAY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDING 31 MARCH 2022**

	Notes	Restricted	Unrestricted	Total	
		£	£	2022	2021
Incoming Resources		£	£	£	£
<b>Incoming Resources from Charitable activities</b>					
Donations				-	-
Grants Received	2	-	86,868	86,868	183,100
Out of School Club Fees			53,256	53,256	-
<b>Other Incoming Resources</b>					
Miscellaneous Income	3		-	-	100
Interest Received on Bank Deposit			12	12	25
<b>Total Income</b>		-	140,136	140,136	183,224
<b>Resources Expended</b>					
Direct Charitable Activity Costs	4	33,905	110,937	144,842	105,826
<b>Other Expenditure</b>					
Management and Administration Expense	6	-	12,775	12,775	13,941
Governance Costs	7	-	975	975	973
<b>Total Resources Expended</b>		33,905	124,687	158,592	120,740
<b>Net Movement of Funds</b>	8	(33,905)	15,449	(18,455)	62,484
Transfer between Funds		33,635	(33,635)	-	-
Total Funds Brought Forward		270	100,662	100,932	38,447
<b>Total Funds at 31 March 2022</b>		(0)	82,476	82,476	100,932

All the charity's operations are classed as continuing. Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 12 to 17 form an integral part of these accounts

**BRENT PLAY ASSOCIATION****BALANCE SHEET AS AT 31 MARCH 2022**

	<b>Notes</b>	<b>2022</b>	<b>2021</b>
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets	10	12,300	11,733
<b>Current Assets</b>			
Trade Debtors	11	8,619	15,646
Cash at Bank and in Hand		101,232	109,855
		<u>109,851</u>	<u>125,501</u>
<b>Creditors: Amounts Falling Due Within twelve months</b>	12	(12,400)	(9,027)
		<u>97,451</u>	<u>116,474</u>
<b>Net Current Assets</b>			
		97,451	116,474
<b>Provisions for liabilities and charges</b>	13	(27,275)	(27,275)
		<u>82,476</u>	<u>100,932</u>
<b>Net assets</b>			
		<u>82,476</u>	<u>100,932</u>
<b>Funds :</b>			
Unrestricted Funds	14	82,476	100,662
Restricted Funds	14	(0)	270
		<u>82,476</u>	<u>100,932</u>
<b>Total Charity Funds</b>			
		<u>82,476</u>	<u>100,932</u>

The directors are satisfied that the charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the charitable company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the board of directors and Trustees' on 12 December 2022 and signed on its behalf:

Martin Francis  
Director and Trustee

Moses

The notes on pages 12 to 17 form an integral part of these accounts

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2022**

#### **1. Accounting Policies**

##### **a) Accounting Bases**

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005. The accounts have been drawn up in accordance with the provisions of the Charities Act 2011 and the Companies Act.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

##### **b) Accounting convention and going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention as modified by the revaluation of freehold land and buildings and fixed asset investments.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements and have reviewed cash flow forecasts and budgets in performing this review.

The Trustees have considered the effect of the Covid-19 outbreak which has caused significant disruption to the Charity's business and activities. All the staff were furloughed during the part of the year and the charity received government grant for the furloughed payroll. Operations began in August 2021 with some of the staff back to work. Despite the difficulties, the trustees are confident that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that may arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the grant aid continuing .

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2022**

#### **c) Incoming Resources**

All income from grants, donations, subscriptions are shown in the accounts in the period in which they are receivable. All income from fund raising activities is shown gross, with the associated costs included in fundraising costs.

#### **d) Investment Income**

Bank Interest received is included on an actual receipts basis

#### **e) Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accrual basis., inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

#### **f) Fundraising Costs**

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special fundraising events.

#### **g) Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities

#### **h) Governance Costs**

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the including cost of running the charity, renting and running office premises, staff salaries for administrative staff, legal fees, accountancy and audit fees and costs linked to the strategic management of the charity.

#### **i) Tangible fixed assets**

Depreciation is provided on the tangible fixed assets at rates calculated to write off the cost of the asset over it's expected useful life, at the following rates :

Furniture & Office Equipment	25% on reducing balance basis.
Motor Vehicle	25% on reducing balance basis.

**BRENT PLAY ASSOCIATION**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2022**

**2. Grants Received**

			<b>2022</b>	<b>2021</b>
	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
John Lyon Charity		50,000	50,000	-
London Borough of Brent- Social Services	-	7,000	7,000	-
HRC Hewitson PLC		1,000	1,000	-
Sainsbury		-	-	100,320
CAF		100	100	-
HMRC- CJRS Grant		28,768	28,768	82,780
	-	<u>86,868</u>	<u>86,868</u>	<u>183,100</u>

**3. Miscellaneous Income**

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Donations		-	100
		<u>-</u>	<u>100</u>

**4. Resources Expended**      **Note**  
**Direct Charitable Activity Costs**

		<b>Restricted</b>	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff Costs		30,034	89,219	119,253	91,924
Professional Fees			3,298	3,298	-
Activities		344	-	344	307
Narrow Boat Repairs/ Expenses		-	6,127	6,127	763
Operating Expenses for the Plc	5	3,527	12,293	15,820	12,832
		<u>33,905</u>	<u>110,937</u>	<u>144,842</u>	<u>105,826</u>

**5. Operating Expenses for Playschemes**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Rent		10,000	10,000	10,000
Repairs and Renewals	791	-	791	776
Food	562	-	562	-
Materials & Equipment	1,667	-	1,667	180
Cleaning	507	-	507	500
Car and Van Expenses	-	2,293	2,293	1,090
Travelling Expenses	-	-	-	287
	<u>3,527</u>	<u>12,293</u>	<u>15,820</u>	<u>12,832</u>

## BRENT PLAY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2022

<b>6. Management and Administration Costs</b>	<b>2022</b>	<b>2021</b>
These include the general running costs of the charity	<b>£</b>	<b>£</b>
Telephone	1,994	2,144
Postage & Stationery	174	8
Computer Software Support and consumables	1,666	1,437
Insurances	3,767	4,477
Miscellaneous Expenses	128	944
Accountancy	1,582	1,418
Legal and Professional Fees	369	-
Bank Charges	162	618
Depreciation	2,933	2,895
	<u>12,775</u>	<u>13,941</u>

<b>7. Governance Costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Meeting Expenses	175	173
Independent Examination	800	800
	<u>975</u>	<u>973</u>

<b>8. Net movement of funds</b>	<b>2022</b>	<b>2021</b>
The surplus of income over expenditure is stated after charging :	£	£
Depreciation of Tangible assets- owned by the charity	2,933	2,895

<b>9. Staff Costs</b>	<b>2022</b>	<b>2021</b>
The staff costs comprise of :	<b>£</b>	<b>£</b>
Wages & salaries	112,492	88,135
Social Security Costs	5,276	2,811
Staff pension Costs	1,485	978
	<u>119,253</u>	<u>91,924</u>

The average weekly number of staff employed, calculated as fulltime equivalents during the year was as follows :

	<b>2022</b>	<b>2021</b>
Direct Charitable work	2	2
Administrative	3	3

**BRENT PLAY ASSOCIATION**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2022**

**10. Fixed Assets**

**a) Used by the charity**

	<b>Furniture &amp; Office Equipment</b>	<b>Motor Vehicle</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
Balance brought forward	5,637	29,918	48,753
Additions	-	3,500	3,500
Disposal	-	-	-
Balance carried forward 31 March 2022	<u>5,637</u>	<u>33,418</u>	<u>52,253</u>
<b>Depreciation</b>			
Balance brought forward	4,809	24,787	37,020
Charge for the Period	207	1,283	2,933
Balance carried forward 31 March 2022	<u>5,016</u>	<u>26,070</u>	<u>39,953</u>
<b>Net Book Value 31 March 2022</b>	<u>621</u>	<u>7,348</u>	<u>4,331</u>
<b>Net Book Value 31 March 2021</b>	<u>828</u>	<u>5,131</u>	<u>11,733</u>

**11. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade Debtors	7,290	12,997
Other Debtors and Prepayments	1,330	2,648
	<u>8,619</u>	<u>15,646</u>

**12. Creditors: Amounts Falling Due Within twelve months**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade Creditors	3,300	1,210
Social Security and other taxes	2,512	1,589
Other Creditors and Accruals	6,589	6,229
	<u>12,400</u>	<u>9,027</u>

**BRENT PLAY ASSOCIATION**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2022**

<b>13. Provisions for liabilities and charges</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff Redundancy Costs	<u>27,275</u>	<u>27,275</u>

Provision is made for staff redundancy payments that may arise in the event the charity's funding is restricted or discontinued by existing funders.

**14. Analysis of net assets between funds**

	Restricted	Unrestricted	2022	2021
	£	£	£	£
Tangible fixed assets	-	12,300	12,300	11,886
Current assets	-	109,851	109,851	125,500
Creditor: amounts falling due within one year	-	(12,400)	(12,400)	(9,027)
Creditor: amounts falling due after than one year	-	(27,275)	(27,275)	(27,275)
Net Assets at 31 March 2021	<u>-</u>	<u>82,476</u>	<u>82,476</u>	<u>101,084</u>

<b>15. Movement in funds</b>	At 1 April	Incoming	Transfers		at 31 March
	2021	Resources	Outgoing	between	2022
	£	£	Resources	Funds	£
<b>Restricted</b>					
John Lyon Fund	270	-	(33,905)	33,635	(0)
London Bor of Brent Special services	-	-			-
Edward Harvist Fund		-			-
Wembley Stadium					-
Total restricted funds	<u>270</u>	<u>-</u>	<u>(33,905)</u>	<u>33,635</u>	<u>0</u>
<b>Unrestricted</b>					
General Funds	100,662	140,136	(124,687)	(33,635)	82,476
Total unrestricted funds	<u>100,662</u>	<u>140,136</u>	<u>(124,687)</u>	<u>(33,635)</u>	<u>82,476</u>
Total Funds	<u>100,932</u>	<u>140,136</u>	<u>(158,592)</u>	<u>(0)</u>	<u>82,476</u>

**Purpose of Restricted Funds**

John Lyon Fund-The balance of the funds provided for funding payroll costs and to be utilised in the following year.

The Unrestricted reserves at the year end will be utilised for the purposes of the operating expenses

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2022**

#### **16. Post Balance Sheet Event**

The Charity has taken immediate action to mitigate the effects of Covid 19 by the use of the Government's furlough scheme and other cost reduction measures. At the date of approving these financial statements the charity's operation have not yet started and staff are still on furlough

#### **17. Trustees Donations, Remuneration and Expenses**

During the period the charity entered into following transactions with members of the trustees:

##### **a) Payments made:**

No members of the trustees received fees or expenses in the year. The total amount of £ Nil (2021: £NIL) was paid in the period in respect of fees and expenses.

#### **18. Share Capital**

The Charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within year thereafter.

#### **19. Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

**BRENT PLAY ASSOCIATION**

England & Wales - Charity number 1085110

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# Accounts

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Registered Charity No. 1085110

Registered Company No.03875532

**BRENT PLAY ASSOCIATION**  
**(Company Limited by Guarantee)**

**Report and Accounts**

**31 March 2021**

**BRENT PLAY ASSOCIATION**  
**Report and accounts**

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## **BRENT PLAY ASSOCIATION**

### **Legal and Administrative information**

<b>Directors &amp; Trustees</b>	Moses M Francis Angela Moore P Gibbs Jemima Wilson Zaffar Van Kalwala Ria Patterson
<b>Trustees</b>	Cllr Anton Georgiou
<b>Secretary</b>	G Knight
<b>Charity Number</b>	1085110
<b>Company Number</b>	03875532
<b>Registered Office</b>	Ground Floor, Peppermint Heights Northwick Road Wembley Middlesex HA0 1LG
<b>Independent Examiner</b>	Mahendra Pattni M Pattni & Co Chartered Accountants 3rd Floor, Vyman House 104 College Road Harrow Middlesex HA1 1BQ
<b>Bankers</b>	HSBC Bank Plc 584 High Road Wembley Middlesex HA0 2DB

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2021**

The trustees, who are also directors of the company for the purposes of the Companies Act, present their annual report and the financial statements for the year ended 31 March 2021.

The directors of the charitable company (the charity) are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees. Their responsibilities include all the responsibilities of directors under the Companies Acts and of trustees under the Charities Act.

The trustees are satisfied with the performance of the charity during the year, however consider that the year 2020-21 will be very uncertain due to the impact of COVID 19 on the charity's activities. For some, the impact might get worse and for others, restrictions might be eased. However, almost all entities will remain subject to some uncertainty for the foreseeable future. Charity will need to consider which events after the reporting date might be adjusting events.

#### **1. Name, registered office and constitution of the charity**

The full name of the charity is Brent Play Association. The charity is also known by the name BPA.

The legal registration details are :-

<i>Date of incorporation</i>	11/11/1999
<i>Company Registration Number</i>	03875532
<i>Charity Registration Number</i>	1085110
<i>The Registered Office is</i>	Ground floor Peppermint Heights, Northwick Road Alperton, Middlesex HA0 1LG
<i>The telephone number is</i>	020 8998 9986
<i>Website</i>	<a href="http://www.brentplay.org">www.brentplay.org</a>

#### **2. Objectives and Activities of the Charity**

##### ***A summary of the objects of the charity as set out in its governing document.***

The charity's object and its principal activity continues to be that of providing and supporting facilities within the London Borough of Brent and surrounding areas for the daily care, play, recreation and education of children, young people and young adults who have special needs. The expansion of facilities for young people over the age of 19 years (young adults) has continued throughout 2020, and the Charity now offers work experience and Apprenticeships to young adults who have social needs.

##### ***The charity's aims including the changes or differences it seeks to make through its activities***

The charity helps children, young people and young adults to develop their individual potential, by offering a range of activities, and opportunities for self-expression, skill development and extending their knowledge, attitude, experience, and confidence.

This is achieved through the use of activities such as drama, dance, music, art and crafts, cooking, sports, games, free play, IT, and other creative and constructive pursuits. Through these activities young people learn to become more confident and independent. By exercising decision-making and positive choices, they develop a greater autonomy, and sense of self-worth.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2021**

The charity also encourages the participation of children and young people in the day to day running of the specialist Centre at Peppermint Heights, and the John Lyon narrow boat, which is based on the grand union canal, adjacent to the Centre. Young people are encouraged to work as part of a team, sharing responsibility for specific tasks according to their age, interests and abilities. A spirit of mutual assistance, enthusiasm, trust and positive encouragement is engendered through these shared activities.

Opportunities to participate in off-site activities to places of interest are equally important to broaden horizons and give young people the chance to have new experiences.

#### ***3. Strategic Plan***

The charity aims to support , extend and improve a wide range of services, facilities, and opportunities in order to help children, young people, and young adult's development.

Alongside this, the charity continues to support families in need, and where possible contribute to the positive cohesion of local neighbourhoods and communities.

The trustees monitor and evaluate the work of the charity, against local and national standards in order to ensure that the maximum support and benefits are offered to individuals and groups in the community, that all relevant legislation is met, and guidelines are adhered to. This includes all safeguarding, health and safety, and other mandatory and advisory policies, as contained within the BPA policy and procedures manual.

The charity also liaises with other relevant and interested parties to work where possible in partnership and for the mutual benefit of all concerned.

The charity employs, wherever possible, local people who have specialist knowledge and experience of working with children and young people from widely different backgrounds, and with a range of special needs, medical conditions, interests and abilities.

The charity ensures all staff are fully checked for criminal records, have good references, and pass the criteria set at interview procedure.

The charity ensures all our staff are fully-trained and aware of current relevant legislation, and confident in safeguarding children, health and safety and equality in practice.

The charity ensures the BPA premises at Peppermint Heights, in the best possible condition, and along with the John Lyon Narrow boat we ensure that they are fully compliant, and equipped and that any repairs that are needed are carried out promptly and to the highest possible standards.

The charity has ensured it remains Covid-safe, by providing all the necessary PPP, and clear signage to maintain a hygienic and safe environment.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2021**

#### ***Strategic Plan ( continued)***

The charity reaches out to all sectors of the community, paying particular attention to those groups that are hard to reach or are under-represented within local service provision, and to those that are most vulnerable and in need of support and encouragement. The charity continues to offer places to children and young people that are funded directly by local authorities, third party agencies and also through direct payments. Fundraising activities aim at reducing the cost of placements for those parents who require financial assistance in order to meet the full cost of one-to-one supervision.

#### ***Public Benefit***

In setting our objectives and planning future activities the Trustees have given careful consideration to the Charity Commission's general guidelines on public benefit. The Charity look to promote for the benefit of the communities in the area surrounding Brent Play, the provision of facilities with the object of improving the condition of life in the community

#### ***An explanation of the charity's main objectives for the year.***

The charity also supports a variety of out of school activities and opportunities for children and young people across Brent, including specialist and integrated facilities for children and young people with special needs. It also runs a 68 foot narrow boat on the Grand Union Canal suitable for environmental studies.

All our projects offer safe and stimulating environments . They offer a range of activities designed to assist in the development social, intellectual, creative and physical skills and abilities.

#### ***An explanation of the charity's strategies for achieving its stated objectives.***

The stated objectives are achieved by working in partnership with the local authority, schools, parents and other organisation providing similar facilities.

#### ***Details of significant activities (including its main programmes, projects, or services provided that contribute to the achievement of the stated objectives.***

The trustees consider that the performance of the charity in this period has been satisfactory.

Since its inception the charity has successfully obtained funding from a variety of sources in furtherance of its objectives (see section 6)

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2021**

#### **4. Direct provision:**

##### *a) children and young people with special needs*

The focal point for this work is the charity's headquarters at Peppermint Heights, which now operates 7 days per week throughout the year. The charity delivers one- to-one mentoring, education, care, play and developmental activities and supervision for children and young people who have a wide variety of special needs. These needs include complex medical conditions, behavioural challenges, and various levels of autistic spectrum disorders ranging from little or no communication through to the higher achieving levels of asperger's syndrome.

The charity operates throughout the year, and is available for full or part-time sessions which provide a wide-range of creative and constructive activities and opportunities.

Some clients have completed all their educational opportunities, and are unable to find any employment. They therefore need somewhere that they can attend during the day that provides them with meaningful activities to help them develop their skills and abilities.

##### *b) The charity is based at Peppermint heights in Alperton*

This is a purpose-built centre comprising of a large hall, art and craft room, library and TV room, large kitchen, sensory room, fully-equipped changing room with adjustable bed, shower and hoist, and a small but very secure outside garden area with opportunities for sport and outdoor activities. Situated alongside the Grand Union Canal the charity also owns and operates a 68 foot narrow boat which takes young people, parents and carer's on waterway trips.

##### *c) Other areas of work*

Staff employed by the charity have specialist knowledge, training and experience in dealing with a range of complex medical, social, emotional and educational needs, including tube feeding, changing, administering medicines, and responding to challenging behavior.

The charity provides basic training for workers in first aid, health and safety, safeguarding young people, and other related subjects, ensuring that they are fully aware of current legislative requirements when working with children and young people

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2021**

#### *d) Fundraising activities*

The charity relies on grant aid from the donors and funders identified in the accounts ,whose support is valued. There have also been donations of materials from supportive local shops and businesses

#### ***Current Developments***

The charity will continue to seek additional funding from other sources to increase the amount of provision for in the area.

It will also seek to increase the support and training provided to staff and other members of BPA to enable them to provide and cater for the growing need for good quality out of school play, learning, day respite and care.

We have now expanded provision at our new 'purpose built' Centre at Peppermint Heights, Alperton, and are providing sessions for people with a wide-range of complex educational, medical and special needs.

We have a sensory room and installed special adaptations, including changing facilities, electrical hoist, wheelchair access throughout, large kitchen, library and outside play area fully secure and equipped for a wide range of activities.

We also occasionally offer this Centre for the use of groups and organisations during the day, to meet, hold conferences and training sessions

#### ***5. Future Developments***

The Trustees will continue to seek additional funding from other sources to increase the amount of provision for children and young people in the area.

They will continue to work with other local organisations to set up and develop further play and educational opportunities including independent living skills and employment opportunities.

It will continue to develop the Centre at Peppermint Heights for use by children and young people with a wide range of special educational and medical needs, and gradually integrate them into mainstream provision wherever possible.

The charity will also continue to support the network of provision in the Borough by sharing its resources, holding meetings, training sessions and special events designed to improve the quality and quantity of opportunities, and activities for children and young people in Brent and the surrounding area.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2021**

#### **6. Structure, Governance and Management**

##### ***Nature of the Governing Document and constitution of the charity***

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. The directors of the company are also trustees of the charity. Eligibility for membership of the charity, and membership of the board of trustees is governed by the memorandum and articles of association. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

##### ***The organisational structure of the charity and how decisions are made.***

Trustees' of the charity meet on a regular basis and agree the broad strategy and areas of activity for the charity, including consideration of investment, reserves and risk management policies and performance. There are also honorary officers who have delegated power for the day to day operation of the charity.

Staff of the charity have delegated authority to carry out day to day work within policies agreed by the board.

There are currently four full-time members of staff, and the charity works in partnership with the local authority on many projects.

##### ***Membership of a wider network***

The charity works in partnership with many other organisations to develop and improve opportunities, events, and activities for young people to have somewhere to attend on a daily basis where they can socialise with others, and learn in safe stimulating environment. It also has regular contact with other organisations with similar aims and objectives. The charity has received support from numerous sources including the John Lyon's Charity, the Henry Smith Trust, BBC Children in Need, and Edward Harvist fund. Fundraising enables the BPA to increase the numbers of children and young people they are able to work with, the variety of activities, which they are able to provide, and the cost of those activities and services for parents and carer's.

##### ***The major risks to which the charity is exposed and reviews and systems to mitigate risks***

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks which have been identified, and establish systems to mitigate those risks. The charity is satisfied that the systems are in place to mitigate their exposure to the major risks which have been so identified and reviewed.

New workers are subjected to full disclosure checks with Criminal Records Bureau, must provide full details of previous employment, training and qualifications, 2 references, and if these criteria are met must participate in a full interview process.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2021**

Work with children and young people is open to risks. The charity's policy is to ensure that all its activities are undertaken by qualified and experienced staff, and always use the appropriate ratio of staff to young persons.

The on-going backdrop of austerity measures has caused the organisation to pay careful attention to all financial matters, to ensure best value for money, and to maximize its efforts to raise funds, whilst maintaining high standards, and supporting the staff team by paying the London living wage to all members.

#### ***Relationships with other groups, charities and individuals***

BPA has received support from the John Lyon's Charity for many years which has enabled them to increase the numbers of young people that they are able to work with, and the variety of activities which they are able to provide.

#### ***7. Financial Review***

The financial results for the period are set out on pages 11 to 12.

#### ***Covid 19***

The Trustees have considered the effect of the Covid-19 outbreak which has caused significant disruption to the Charity's business and activities. All the staff were furloughed during the year and the charity received government grant for the furloughed payroll. Despite the difficulties, the trustees are confident that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### ***Investment and Management Powers***

These are vested in the Trustees' and are governed by the memorandum and articles of association of the charity.

#### ***Reserves***

The Trustees have examined the charitable company's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 6 and 12 months of the expenditure.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2021**

#### ***7. Financial Review- continued***

Budgeted expenditure for 2021/22 is £ 135,000 and therefore the target is £135,000 to £200,000 in general and restricted funds. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The remaining reserves are held to meet any or all redundancy payments as required by employment law.

#### ***Transactions and Financial position***

The financial statements are set out on pages 12 to 21. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (effective April 2005) and in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £ 62,484 (2020 £ (24,728)) .

The total reserves at the year end of £ 100,932 which are below the charity's annual requirement . The charity has raised part of the funding requirement and is confident of raising the requisite funds to continue trading.

#### ***Specific changes in fixed assets***

There were no specific changes to the fixed assets during the year.

#### **Share Capital**

The company is limited by guarantee and therefore has no share capital.

### **8. The Directors and Trustees of the Charity during the Year Ending 31st March 2021**

All the directors of the company are also trustees of the charity. There is also one other trustee. All of the trustees who served during the year are named on page 2.

The board has the power to appoint additional trustees as it considers fit to do so.

The directors are members of the company.

## **BRENT PLAY ASSOCIATION**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2021**

**The members of the Board of Trustees of the Charity at the date the report and financial statements were approved were:-**

Moses  
M Francis  
Angela Moore  
P Gibbs  
Jemima Wilson  
Zaffar Van Kalwala  
Ria Patterson  
Cllr Anton Georgiou

#### **Bankers and Independent Examiner**

These are stated on page 1.

#### **Directors and Trustees Responsibilities in relation to the financial statements**

Charity Law and the Companies Acts require the Board to prepare financial statements for each

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Directors and Trustees' Responsibilities in relation to the financial statements**

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the auditors in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

#### **Method of preparation of accounts**

The trustees, in their capacity as directors, state that the accounts have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies.

**BRENT PLAY ASSOCIATION**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2021**

**Independent Examiner**

A resolution proposing M Pattni be re-appointed as Independent Examiner of the charity will be put to the Annual General Meeting

**Approval**

Approved by the board of directors and Trustees' on 26 January 2022 and signed on its behalf:

\_\_\_\_\_  
Martin Francis

Director and Trustee

\_\_\_\_\_  
Moses Moses

Director and Trustee

## **BRENT PLAY ASSOCIATION**

### **Independent Examiner's report to the Trustees of BRENT PLAY ASSOCIATION**

I report on the accounts for the year ended 31st March 2021 which are set out on pages 6 to 8.

#### **Respective responsibilities of the Trustees and Independent Examiner**

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

#### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with s.130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mahendra M Pattni FCA  
Independent Examiner  
M Pattni & Co.  
Chartered Accountants

3rd Floor, Vyman House  
104 College Road  
Harrow  
Middlesex HA1 1BQ

Date : 26th January 2022

**BRENT PLAY ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDING 31 MARCH 2021**

	Notes	Restricted	Unrestricted	Total 2021	2020
		£	£	£	£
<b>Incoming Resources</b>					
<b>Incoming Resources from Charitable activities</b>					
Donations		-	-	-	-
Grants Received	2	-	183,100	183,100	89,500
Out of School Club Fees		-	-	-	83,941
<b>Other Incoming Resources</b>					
Miscellaneous Income	3	-	100	100	1,575
Interest Received on Bank Deposit		-	25	25	56
<b>Total Income</b>		-	183,224	183,224	175,073
<b>Resources Expended</b>					
Direct Charitable Activity Costs	4	31,797	74,029	105,826	148,592
<b>Other Expenditure</b>					
Management and Administration Expense	6	-	13,941	13,941	15,483
Governance Costs	7	-	973	973	800
<b>Total Resources Expended</b>		31,797	88,942	120,740	164,875
<b>Net Movement of Funds</b>	8	(31,797)	94,282	62,484	10,198
Transfer between Funds		1,954	(1,954)	-	-
Total Funds Brought Forward		30,113	8,334	38,447	28,249
<b>Total Funds at 31 March 2021</b>		270	100,662	100,932	38,447

All the charity's operations are classed as continuing. Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 12 to 17 form an integral part of these accounts

## BRENT PLAY ASSOCIATION

### BALANCE SHEET AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible Assets	10	11,733	11,581
<b>Current Assets</b>			
Trade Debtors	11	15,646	12,394
Cash at Bank and in Hand		109,855	47,605
		<u>125,500</u>	<u>59,999</u>
<b>Creditors: Amounts Falling Due Within twelve months</b>	12	(9,027)	(11,720)
		<u>116,473</u>	<u>48,279</u>
<b>Net Current Assets</b>			
		116,473	48,279
<b>Provisions for liabilities and charges</b>	13	(27,275)	(27,275)
		<u>100,932</u>	<u>32,585</u>
<b>Net assets</b>			
		100,932	32,585
<b>Funds :</b>			
Unrestricted Funds	14	100,662	8,334
Restricted Funds	14	270	30,113
		<u>100,932</u>	<u>38,447</u>
<b>Total Charity Funds</b>			
		100,932	38,447

The directors are satisfied that the charitable company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the charitable company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the board of directors and Trustees' on 26 January 2022 and signed on its behalf:

\_\_\_\_\_  
Martin Francis  
Director and Trustee

\_\_\_\_\_  
Moses  
Director and Trustee

The notes on pages 12 to 17 form an integral part of these accounts

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2021**

#### **1. Accounting Policies**

##### **a) Accounting Bases**

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005. The accounts have been drawn up in accordance with the provisions of the Charities Act 2011 and the Companies Act.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

##### **b) Accounting convention and going concern**

The financial statements are prepared, on a going concern basis, under the historical cost convention as modified by the revaluation of freehold land and buildings and fixed asset investments.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements and have reviewed cash flow forecasts and budgets in performing this review.

The Trustees have considered the effect of the Covid-19 outbreak which has caused significant disruption to the Charity's business and activities. All the staff were furloughed during the year and the charity received government grant for the furloughed payroll. Despite the difficulties, the trustees are confident that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that may arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the grant aid continuing .

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2021**

#### **c) Incoming Resources**

All income from grants, donations, subscriptions are shown in the accounts in the period in which they are receivable. All income from fund raising activities is shown gross, with the associated costs included in fundraising costs.

#### **d) Investment Income**

Bank Interest received is included on an actual receipts basis

#### **e) Resources Expended**

Resources expended are included in the Statement of Financial Activities on an accrual basis., inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

#### **f) Fundraising Costs**

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of advertising for donations and the staging of special fundraising events.

#### **g) Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company , and is therefore included in the relevant costs in the Statement of Financial Activities

#### **h) Governance Costs**

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the including cost of running the charity, renting and running office premises, staff salaries for administrative staff, legal fees, accountancy and audit fees and costs linked to the strategic management of the charity.

#### **i) Tangible fixed assets**

Depreciation is provided on the tangible fixed assets at rates calculated to write off the cost of the asset over it's expected useful life, at the following rates :

Furniture & Office Equipment	25% on reducing balance basis.
Motor Vehicle	25% on reducing balance basis.

**BRENT PLAY ASSOCIATION**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2021**

**2. Grants Received**

	Restricted £	Unrestricted £	2021 Total £	2020 £
John Lyon Charity		-	-	50,000
John Lyon Charity Narrowboat Repairs			-	20,000
London Borough of Brent- Social Services	-	-	-	18,000
Wembley Stadium		-	-	1,500
Sainsbury		100,320	100,320	-
HMRC- CJRS Grant		82,780	82,780	-
	-	183,100	183,100	89,500

**3. Miscellaneous Income**

	2021 £	2020 £
Provision of Premises	-	1,575
Donations	100	-
	100	1,575

**4. Resources Expended**      **Note**  
**Direct Charitable Activity Costs**

	Restricted £	Unrestricted £	2021 £	2020 £
Staff Costs	29,272	62,652	91,924	119,487
Activities	307	-	307	1,585
Narrow Boat Repairs	763	-	763	9,088
Operating Expenses for the Pla      5	1,456	11,377	12,832	9,864
Bad Debts		-	-	8,568
	31,797	74,029	105,826	148,592

**5. Operating Expenses for Playschemes**

	Restricted £	Unrestricted £	2021 £	2020 £
Rent		10,000	10,000	5,450
Repairs and Renewals	776	-	776	707
Food	-	-	-	975
Materials & Equipment	180	-	180	379
Cleaning	500	-	500	-
Transport	-	-	-	65
Car and Van Expenses	-	1,090	1,090	1,478
Travelling Expenses	-	287	287	74
Telephone	-	-	-	684
Postage & Stationery	-	-	-	53
	1,456	11,377	12,832	9,864

## BRENT PLAY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2021

<b>6. Management and Administration Costs</b>	<b>2021</b>	<b>2020</b>
These include the general running costs of the charity	<b>£</b>	<b>£</b>
Telephone	2,144	1,250
Postage & Stationery	8	25
Computer Software Support and consumables	1,437	3,265
Insurances	4,477	4,160
Miscellaneous Expenses	944	2
Accountancy	1,418	1,100
Bank Charges	618	1,799
Depreciation	2,895	3,882
	<u>13,941</u>	<u>15,483</u>

<b>7. Governance Costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Meeting Expenses	173	-
Independent Examination	800	800
	<u>973</u>	<u>800</u>

<b>8. Net movement of funds</b>	<b>2021</b>	<b>2020</b>
The surplus of income over expenditure is stated after charging :	<b>£</b>	<b>£</b>
Depreciation of Tangible assets- owned by the charity	2,895	3,882

<b>9. Staff Costs</b>	<b>2021</b>	<b>2020</b>
The staff costs comprise of :	<b>£</b>	<b>£</b>
Wages & salaries	88,135	111,305
Social Security Costs	2,811	7,568
Staff pension Costs	978	613
	<u>91,924</u>	<u>119,487</u>

The average weekly number of staff employed, calculated as fulltime equivalents during the year was as follows :

	<b>2021</b>	<b>2020</b>
Direct Charitable work	2	12
Administrative	3	3

**BRENT PLAY ASSOCIATION**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2021**

**10. Fixed Assets**

**a) Used by the charity**

	Furniture & Office Equipment		Motor Vehicle	Total
	£	£	£	£
<b>Cost</b>				
Balance brought forward	5,637	26,870	13,198	45,705
Additions	-	3,048		3,048
Disposal	-	-	-	-
Balance carried forward 31 March 2021	<u>5,637</u>	<u>29,918</u>	<u>13,198</u>	<u>48,753</u>
<b>Depreciation</b>				
Balance brought forward	4,533	24,093	5,499	34,125
Charge for the Period	276	694	1,925	2,895
Balance carried forward 31 March 2021	<u>4,809</u>	<u>24,787</u>	<u>7,424</u>	<u>37,020</u>
<b>Net Book Value 31 March 2021</b>	<u>828</u>	<u>5,131</u>	<u>5,774</u>	<u>11,733</u>
<b>Net Book Value 31 March 2020</b>	<u>1,104</u>	<u>2,778</u>	<u>7,699</u>	<u>11,581</u>

**11. Debtors**

	<b>2021</b>	<b>2020</b>
	£	£
Trade Debtors	12,997	9,396
Other Debtors and Prepayments	2,648	2,998
	<u>15,646</u>	<u>12,394</u>

**12. Creditors: Amounts Falling Due Within twelve months**

	<b>2021</b>	<b>2020</b>
	£	£
Trade Creditors	1,210	3,288
Social Security and other taxes	1,589	2,658
Other Creditors and Accruals	6,229	5,774
	<u>9,027</u>	<u>11,720</u>

**BRENT PLAY ASSOCIATION**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2021**

<b>13. Provisions for liabilities and charges</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff Redundancy Costs	<u>27,275</u>	<u>27,275</u>

Provision is made for staff redundancy payments that may arise in the event the charity's funding is restricted or discontinued by existing funders.

**14. Analysis of net assets between funds**

	Restricted	Unrestricted	2021	2020
	£	£	£	£
Tangible fixed assets	-	11,733	11,733	7,699
Current assets	-	125,500	125,500	65,862
Creditor: amounts falling due within one year	-	(9,027)	(9,027)	(11,720)
Creditor: amounts falling due after than one year	-	(27,275)	(27,275)	(27,275)
Net Assets at 31 March 2020	<u>-</u>	<u>100,932</u>	<u>100,932</u>	<u>34,565</u>

<b>15. Movement in funds</b>	<b>At 1 April 2020</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers between Funds</b>	<b>at 31 March 2021</b>
	£	£	£		£
<b>Restricted</b>					
John Lyon Fund	30,113	-	(31,797)	1,954	270
Total restricted funds	<u>30,113</u>	<u>-</u>	<u>(31,797)</u>	<u>1,954</u>	<u>270</u>
<b>Unrestricted</b>					
General Funds	8,334	183,224	(88,942)	(1,954)	100,662
Total unrestricted funds	<u>8,334</u>	<u>183,224</u>	<u>(88,942)</u>	<u>(1,954)</u>	<u>100,662</u>
Total Funds	<u>38,447</u>	<u>183,224</u>	<u>(120,740)</u>	<u>-</u>	<u>100,932</u>

**Purpose of Restricted Funds**

John Lyon Fund-The balance of the funds provided for funding payroll costs and to be utilised in the following year.

The Unrestricted reserves at the year end will be utilised for the purposes of the operating expenses

## **BRENT PLAY ASSOCIATION**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2021**

#### **16. Post Balance Sheet Event**

The Charity has taken immediate action to mitigate the effects of Covid 19 by the use of the Government's furlough scheme and other cost reduction measures. At the date of approving these financial statements the charity's operation have not yet started and staff are still on furlough

#### **17. Trustees Donations, Remuneration and Expenses**

During the period the charity entered into following transactions with members of the trustees:

##### **a) Payments made:**

No members of the trustees received fees or expenses in the year. The total amount of £ Nil (2020: £NIL) was paid in the period in respect of fees and expenses.

#### **18. Share Capital**

The Charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within year thereafter.

#### **19. Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.