

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
Incoming Resources		£	£	£	£
<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**

		<b>Notes</b>	<b>2021</b> £	<b>2020</b> £
<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>				
<b>Provisions for liabilities and charges</b>	13		(27,275)	(27,275)
<b>Net assets</b>			<u>100,932</u>	<u>32,585</u>
<b>Funds :</b>				
Unrestricted Funds	14		100,662	8,334
Restricted Funds	14		270	30,113
<b>Total Charity Funds</b>			<u>100,932</u>	<u>38,447</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 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	Restricted £	Unrestricted £	2021 £	2020 £
<b>Direct Charitable Activity Costs</b>					
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

#### 6. Management and Administration Costs

These include the general running costs of the charity

	2021 £	2020 £
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>

#### 7. Governance Costs

	2021 £	2020 £
Meeting Expenses	173	-
Independent Examination	800	800
	<u>973</u>	<u>800</u>

#### 8. Net movement of funds

The surplus of income over expenditure is stated after charging :  
Depreciation of Tangible assets- owned by the charity

2021 £	2020 £
2,895	3,882

#### 9. Staff Costs

The staff costs comprise of :

	2021 £	2020 £
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 :

	2021	2020
Direct Charitable work	2	12
Administrative	<u>3</u>	<u>3</u>

# 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	5,637	29,918	13,198	48,753
<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	4,809	24,787	7,424	37,020
<b>Net Book Value 31 March 2021</b>	828	5,131	5,774	11,733
<b>Net Book Value 31 March 2020</b>	1,104	2,778	7,699	11,581

### 11. Debtors

	2021	2020
	£	£
Trade Debtors	12,997	9,396
Other Debtors and Prepayments	2,648	2,998
	15,646	12,394

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

	2021	2020
	£	£
Trade Creditors	1,210	3,288
Social Security and other taxes	1,589	2,658
Other Creditors and Accruals	6,229	5,774
	9,027	11,720

## 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	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>£</b>	<b>£</b>	<b>£</b>		<b>£</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.