

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

Directors & Trustees	Moses M Francis Angela Moore P Gibbs Jemima Wilson Anton Georgiou
Trustees	Zaffar Van Kalwala
Secretary	G Knight
Charity Number	1085110
Company Number	03875532
Registered Office	Ground Floor, Peppermint Heights Northwick Road Wembley Middlesex HA0 1LG
Independent Examiner	Mahendra Pattni M Pattni & Co Chartered Accountants 3rd Floor, Vyman House 104 College Road Harrow Middlesex HA1 1BQ
Bankers	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 Scoial 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>	www.brentplay.org

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

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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.

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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 a 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 carers.

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		£	£	£	£
Incoming Resources from Charitable activities					
Donations				-	-
Grants Received	2	-	60,000	60,000	86,868
Day Care Fees			96,696	96,696	53,256
Other Incoming Resources					
Miscellaneous Income	3		1,100	1,100	-
Interest Received on Bank Deposit			285	285	12
Total Income		-	158,081	158,081	140,136
Resources Expended					
Direct Charitable Activity Costs	4	-	177,852	177,852	144,842
Other Expenditure					
Management and Administration Expense	6	-	11,759	11,759	12,775
Governance Costs	7	-	800	800	975
Total Resources Expended		-	190,411	190,411	158,592
Net Movement of Funds	8	-	(32,330)	(32,330)	(18,455)
Transfer between Funds			-	-	-
Total Funds Brought Forward		(0)	82,476	82,476	100,932
Total Funds at 31 March 2023		(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 £
FIXED ASSETS			
Tangible Assets	10	11,124	12,300
Current Assets			
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>
Creditors: Amounts Falling Due Within twelve months	12	(17,145)	(12,400)
		<u>66,297</u>	<u>97,451</u>
Net Current Assets			
Provisions for liabilities and charges	13	(27,275)	(27,275)
Net assets		<u>50,146</u>	<u>82,476</u>
Funds :			
Unrestricted Funds	14	50,146	82,476
Restricted Funds	14	-	-
Total Charity Funds		<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

2. Grants Received

	Restricted £	Unrestricted £	2023 Total £	2022 £
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

3. Miscellaneous Income

	2023 £	2022 £
Donations	1,100	-
	1,100	-

4. Resources Expended Note Direct Charitable Activity Costs

	Restricted £	Unrestricted £	2023 £	2022 £
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 Plc 5	-	14,615	14,615	15,820
	-	177,852	177,852	144,842

5. Operating Expenses for Day Care

	Restricted £	Unrestricted £	2023 £	2022 £
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

6. Management and Administration Costs

These include the general running costs of the charity

	2023 £	2022 £
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>

7. Governance Costs

	2023 £	2022 £
Meeting Expenses	(0)	175
Independent Examination	800	800
	<u>800</u>	<u>975</u>

8. Net movement of funds

The surplus of income over expenditure is stated after charging :

Depreciation of Tangible assets- owned by the charity

	2023 £	2022 £
Depreciation of Tangible assets- owned by the charity	3,075	2,933

9. Staff Costs

The staff costs comprise of :

Wages & salaries

Social Security Costs

Staff pension Costs

	2023 £	2022 £
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 :

	2023	2022
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

	Furniture & Office Equipment		Motor Vehicle	Total
	£	£	£	£
Cost				
Balance brought forward	5,637	33,418	13,198	52,253
Additions	-	1,899		1,899
Disposal	-	-	-	-
Balance carried forward 31 March 2023	5,637	35,317	13,198	54,152
Depreciation				
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	5,171	27,907	9,950	43,028
Net Book Value 31 March 2023	466	7,410	3,248	11,124
Net Book Value 31 March 2022	621	7,348	4,331	12,300

11. Debtors

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

12. Creditors: Amounts Falling Due Within twelve months

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

BRENT PLAY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023

13. Provisions for liabilities and charges	2023 £	2022 £
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
Current 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

15. Movement in funds	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers between Funds	at 31 March 2023 £
Restricted					
Total restricted funds	-	-	-	-	0
Unrestricted					
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 transcsations 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.