

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

| | |
|---------------------------------|--|
| Directors & Trustees | Moses M Francis Angela Moore P Gibbs Jemima Wilson Zaffar Van Kalwala |
| Trustees | Anton Georgiou |
| 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 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 Alpertown , 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

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

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 £ |
|--|-------|----------------|----------------|
| FIXED ASSETS | | | |
| Tangible Assets | 10 | 10,955 | 8,343 |
| Current Assets | | | |
| 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> |
| Creditors: Amounts Falling Due Within twelve months | 12 | (11,147) | (25,214) |
| | | <u>164,983</u> | <u>158,871</u> |
| Net Current Assets | | | |
| Provisions for liabilities and charges | 13 | (27,275) | (27,275) |
| Net assets | | <u>148,663</u> | <u>139,939</u> |
| Funds : | | | |
| Unrestricted Funds | 14 | 148,445 | 139,422 |
| Restricted Funds | 14 | 218 | 517 |
| Total Charity Funds | | <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

| | Restricted £ | Unrestricted £ | 2025 Total £ | 2024 £ |
|----------------------------|-----------------|-------------------|--------------------|---------------|
| 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

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

4. Resources Expended Note Direct Charitable Activity Costs

| | Restricted £ | Unrestricted £ | 2025 £ | 2024 £ |
|-------------------------------------|-----------------|-------------------|----------------|----------------|
| 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

| | Restricted £ | Unrestricted £ | 2025 £ | 2024 £ |
|----------------------------|-----------------|-------------------|---------------|---------------|
| 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

6. Management and Administration Costs

These include the general running costs of the charity

| | 2025 £ | 2024 £ |
|---|---------------|---------------|
| 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> |

7. Governance Costs

| | 2025 £ | 2024 £ |
|-------------------------|------------|------------|
| Independent Examination | 800 | 800 |
| | <u>800</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 | 2,086 | 2,781 |
|---|-------|-------|

9. Staff Costs

The staff costs comprise of :

| | 2025 £ | 2024 £ |
|-----------------------|----------------|----------------|
| 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 :

| | 2025 | 2024 |
|------------------------|------|------|
| 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 |
|---------------------------------------|---------------------------------|--------|------------------|--------|
| | £ | £ | £ | £ |
| Cost | | | | |
| Balance brought forward | 5,637 | 35,317 | 13,198 | 54,152 |
| Additions | - | 4,698 | | 4,698 |
| Disposal | - | - | - | - |
| Balance carried forward 31 March 2025 | 5,637 | 40,015 | 13,198 | 58,850 |
| Depreciation | | | | |
| 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 | 5,375 | 31,149 | 11,371 | 47,895 |
| Net Book Value 31 March 2025 | 262 | 8,866 | 1,827 | 10,955 |
| Net Book Value 31 March 2024 | 349 | 5,558 | 2,436 | 8,343 |

11. Debtors

| | 2025 | 2024 |
|-------------------------------|-------|--------|
| | £ | £ |
| Trade Debtors | 5,513 | 10,432 |
| Other Debtors and Prepayments | 3,350 | 2,773 |
| | 8,863 | 13,205 |

12. Creditors: Amounts Falling Due Within twelve months

| | 2025 | 2024 |
|---------------------------------|--------|--------|
| | £ | £ |
| Trade Creditors | 824 | 800 |
| Social Security and other taxes | 2,941 | 2,822 |
| Other Creditors and Accruals | 7,382 | 21,592 |
| | 11,147 | 25,214 |

BRENT PLAY ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2025

| 13. Provisions for liabilities and charges | 2025 £ | 2024 £ |
|--|-----------|-----------|
| 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 |
| Current 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 | 5,921 | 142,742 | 148,663 | 139,939 |

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

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 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 (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.